

Source Book

Statistics of Income **1995**

Corporation

Income Tax Returns
with accounting periods ended
July 1995 - June 1996

Statistics of Income Division



Department of the Treasury
Internal Revenue Service
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Source Book

Statistics of Income

Active Corporation

Income Tax Returns
July 1995 - June 1996

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

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INDUSTRY STATISTICS AND THEIR LIMITATIONS

The industry groupings used for Statistics of Income, Corporation Income Tax Returns, conform with the Enterprise Standard Industrial Classification (ESIC), which classifies companies, rather than their individual establishments. The structure of the classification follows closely along the lines of the Standard Industrial Classification (SIC), which is designed as a means of classifying establishments. (Both of these publications are issued by the Office of Management and Budget.) Some departures from the enterprise classification system are made for Statistics of Income for the finance industries 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 "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 1995 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 *Statistics of Income--1995, Corporation Income Tax Returns*.

Industrial Classifications

Division industry code	Major industry code	Minor industry code	Industry description
			U.S. Total
10	01		Agriculture, forestry, and fishing ⁴
		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 ⁵
	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 ⁵
	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 manufacturers ⁶
	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 planing mills

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 ⁶
	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		Chemicals 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

Corporation Source Book of Statistics of Income, 1995

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 ⁶
	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 ⁶
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 ⁶
	34	5008	Machinery, equipment, and supplies ⁶
	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

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 ⁶
	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 ⁶
	41	5700	Furniture and home furnishings stores ⁶
	42	5800	Eating and drinking places ⁶
	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 allocable⁶
70			Finance, insurance, and real estate
	45		Banking
		6030	Mutual savings banks
		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

Corporation Source Book of Statistics of Income, 1995

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 *
	53	7200	Personal services *
	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 *

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.
- (-0) Less than \$500 per return.
1. Income year 1995 covers corporation accounting periods ended July 1995 through June 1996.
 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, deletion of data, and components not published. 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. Form 1120S returns, which are included in the first two sections, are also shown separately in the last three sections of this book. For more information on Form 1120S returns, see Wittman, Susan M., "S Corporation Returns, 1995," *Statistics of Income Bulletin*, Spring 1998, Volume 17, Number 4.
 5. Total 1120S Corporation Net Income (less deficit) represents net income (less deficit) from trade or business plus portfolio income (less deficit) distributed to shareholders, real estate rental net income, and net income (less deficit) from other rental activity. This amount reflects income (less deficit) reported on the Schedule K of the Form 1120S Corporation. This item is unique for an 1120S Corporation as compared with other form types presented in this publication.
 6. 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.
 7. 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). Thus, negative amounts may be seen in other income, other deductions, other assets and other liabilities.
 8. Numbers in parentheses shown on the tax forms correspond to line numbers in the "with and without net income" tables for Forms 1120 and 1120S, found beginning on pages 9 and 481. Line numbers that do not appear on the forms indicate that the data were from other than a Form 1120 or 1120S or were the result of a combination of several lines.
 9. The Orphan Drug Credit was not available to corporations during Income Year 1995. It will reappear as part of the General Business Credit in Income Year 1996.
 10. See the report *Statistics of Income--1995, 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; and, Facsimiles of corporation income tax returns forms, 1995. This report may be obtained from the Superintendent of Documents, US GPO, Washington, DC 20402.

**Returns with
and without
net income**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

Table with columns: ALL INDUSTRIES 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). Rows include: Number of returns, Total assets, Cash, Notes and accounts receivable, Inventories, U.S. govt. obligations, Tax-exempt securities, Other current assets, Loans to stockholders, Mortgage and real estate loans, Other investments, Depreciable assets, Land, Intangible assets, Other assets, Total liabilities, Accounts payable, Mort, notes, and bonds under 1 yr, Loans from stockholders, Mort, notes, bonds, 1 yr or more, Other liabilities, Net worth, Capital stock, Paid-in or capital surplus, Retained earnings, Retained earnings-unappropriated, Retained earnings (S Corp), Less: Cost of treasury stock, Total receipts, Business receipts, Interest, Interest on govt. obligations, Rents, Royalties, Net S-T cap gain less net LT loss, Net L-T cap gain less net ST loss, Net gain, noncapital assets, Dividends, domestic corporations, Dividends, foreign corporations, Other receipts, Total deductions, Cost of goods, Compensation of officers, Salaries and wages, Repairs, Bad debts, Rent paid on business property, Taxes paid, Interest paid, Contributions or gifts, Amortization, Depreciation, Depletion, Advertising, Pension, prof sh, stock, annuity, Employee benefit programs, Net loss, noncapital assets, Other deductions, Total receipts less total deducts., Constructive taxable income from related foreign corporations, Net income (less deficit), total, Net income, total, Deficit, total, Net income (less def), Form 1120-A, Net income (less def), Form 1120-F, Net income (less def), Form 1120S, Statutory special deductions, total, Net operating loss deduction, Dividends received deduction, Public utility div paid deduction, Income subject to tax, Income tax before credits, total, Regular tax, Personal holding company tax, Recapture taxes, Alternative minimum tax, Environmental tax, Foreign tax credit, U.S. Possessions tax credit, Nonconventional source fuel credit, General business credit, Prior year minimum tax credit, Income tax after credits, total.

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 production

MINOR INDUSTRY 0400 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.....	87716	5739	21244	17364	18666	13745	10001	502	258	111	39	32	16
2 Total assets.....	65751686	-	907517	2840117	6824376	9838440	18311524	3399930	3594987	3839772	2813953	4313649	9067421
3 Cash.....	4032071	-	153758	432297	712768	792104	922946	269608	164798	160203	71773	121748	230068
4 Notes and accounts receivable....	4789785	-	*40775	102096	245000	367689	846429	481078	437416	478211	495479	604514	691099
5 Less: Allowance for bad debts.....	39939	-	-	-	-	*3734	4591	*1820	*487	1675	3371	3951	20310
6 Inventories.....	6480181	-	51801	148782	355088	638581	1579702	385362	435659	537622	510304	598445	1238834
7 U.S. govt. obligations, total....	188097	-	*1199	-	*47304	*23300	30816	*130	*36213	*8455	38648	-	2031
8 Tax-exempt securities.....	217059	-	-	*2357	*20192	*26435	68603	-	*57017	*40666	1313	477	-
9 Other current assets.....	2638318	-	25260	88227	238624	246684	461282	92579	85081	212789	117665	131125	939002
10 Loans to stockholders.....	1745781	-	79171	114523	375899	357229	481167	81437	57349	37174	33730	67682	60421
11 Mortgage and real estate loans...	570047	-	*4571	*18313	147409	112978	212823	*18354	*18354	*22703	2270	13930	1025
12 Other investments.....	7292501	-	34902	105725	407196	594558	1404247	332512	370544	555206	382596	545920	2559094
13 Depreciable assets.....	49177458	-	1238825	4017993	6517689	7755921	14663285	1987433	2288963	2633911	1414051	2971360	3688028
14 Less: Accumulated depreciation	30949915	-	896404	2991726	4710099	5380520	9318352	1274784	1163072	1486107	620165	1284935	1823753
15 Depletable assets.....	300079	-	*863	*12182	*3461	*34477	*17395	*9492	*480	-	11864	1786	208081
16 Less: Accumulated depletion...	190457	-	*47	*10263	*55	*3916	*7274	*797	*359	-	1930	529	165288
17 Land.....	16155457	-	130378	649087	2137627	3677729	6176753	918978	702669	440131	287085	376065	658954
18 Intangible assets (Amortizable)...	624845	-	19118	28785	18972	20486	78417	8112	37602	15364	30247	63649	304092
19 Less: Accumulated amortization	133540	-	2630	11921	8308	7128	24080	3772	11797	4296	5543	6161	47906
20 Other assets.....	2853859	-	25978	133659	315608	585568	721956	98711	78557	189415	47935	11523	543948
21 Total liabilities.....	65751686	-	907517	2840117	6824376	9838440	18311524	3399930	3594987	3839772	2813953	4313649	9067421
22 Accounts payable.....	2764547	-	*14461	70995	136862	170445	457450	271828	269086	236278	269166	290497	577479
23 Mort, notes, and bonds under 1 yr	8704364	-	245815	463408	699016	1116556	2882514	784788	507339	488853	440728	636025	439322
24 Other current liabilities.....	2485699	-	61244	65330	127480	123924	464203	184368	195726	278172	129534	240129	615588
25 Loans from stockholders.....	8688757	-	667070	1052530	1191383	1526186	2950721	312624	301943	80823	59952	208451	337074
26 Mort, notes, bonds, 1 yr or more.	16154152	-	367621	829738	1321655	1995928	4899926	833614	1079836	843900	527357	1131687	2322890
27 Other liabilities.....	3248664	-	85920	109061	149062	413690	671271	99523	57816	230071	179352	421187	831711
28 Net worth.....	23705503	-	-534614	249054	3198914	4491711	5985440	913186	1183239	1681675	1207865	1385673	3943358
29 Capital stock.....	8518928	-	389819	723751	1485308	1938321	2823737	330599	266088	113047	190952	69416	187892
30 Paid-in or capital surplus.....	10368809	-	234928	717432	1091553	1308994	3341136	459923	608565	743100	416406	275006	1171766
31 Retained earnings, appropriated.	169541	-	-	*94	*20702	*25074	*65054	*42863	*13584	-	-	-	2170
32 Retained earnings-unappropriated	10599262	-	-127130	317897	1368262	1878624	2037189	152378	432198	295063	645408	903339	2696033
33 Retained earnings (S Corp).....	-4221897	-	-963691	-1335040	-595981	-457112	-1853173	15546	9959	584605	-24218	192394	204813
34 Less: Cost of treasury stock...	1729140	-	*68542	*175080	170926	202190	428504	88123	147155	54139	20684	54482	319316
35 Total receipts.....	68223641	1002292	1795453	4175308	6259321	8800574	16948386	4169379	3476230	5337957	3918518	5538569	6801655
36 Business receipts.....	62663930	743180	1499609	3677645	5516897	8020119	15292932	3943767	3225674	5132170	3800264	5358909	6452784
37 Interest.....	453625	6975	4308	13220	43773	47915	104242	26245	19964	18161	28493	34797	105530
38 Interest on govt. obligations....	26307	-	-	*266	*2443	3429	7490	*631	*3517	*3878	243	1498	2911
39 Rents.....	529946	*2437	14691	23982	99869	119399	151937	30780	23213	12263	10313	30842	10220
40 Royalties.....	65214	-	-	*7283	*2959	*3616	5385	*2215	*18	*863	9492	1724	31658
41 Net S-T cap gain less net LT loss	17879	*237	-	-	*3800	*815	3293	*455	*1501	*3575	356	659	3187
42 Net L-T cap gain less net ST loss	554997	*17217	*8213	43308	65241	94774	161929	31644	24420	24761	15767	32297	35426
43 Net gain, noncapital assets.....	484328	*45790	49540	62736	49990	60490	100375	52709	11855	22080	10847	12523	5392
44 Dividends, domestic corporations..	69855	*1100	*11	*1081	3565	4904	19242	*7916	*4866	2177	3347	2647	18998
45 Dividends, foreign corporations..	49695	-	-	-	*329	*48	*10	-	*0	*2240	1307	389	45372
46 Other receipts.....	3307864	185356	219081	345785	470454	445064	1101551	73037	161203	115786	38087	62284	90178
47 Total deductions.....	67566132	971013	1835491	4178304	6199560	8727874	17117709	4106116	3405660	5230894	3850259	5411513	6531739
48 Cost of goods.....	33348816	306782	174050	1183542	2007880	3238975	7122009	2396919	1807780	3686685	3078457	4355722	3990014
49 Compensation of officers.....	1496414	*17388	45042	156689	267300	271889	486590	51625	39298	48832	17061	52559	42141
50 Salaries and wages.....	5187753	32923	193609	354565	573397	656668	1442305	297062	254650	301583	128506	187947	764537
51 Repairs.....	1652225	15188	73465	185213	231269	264560	514511	87396	55080	43781	19197	49049	113515
52 Bad debts.....	104972	*80	*1475	*3166	*9409	*26474	14022	15723	*844	3792	1829	5213	22946
53 Rent paid on business property...	2867802	85234	328309	386689	475106	559938	709621	51110	86723	58626	16620	36617	73208
54 Taxes paid.....	1613197	22637	51125	141128	192250	265872	459617	67397	68402	105383	49604	78165	111616
55 Interest paid.....	2217509	141387	51300	150803	193690	319772	664030	113667	113178	98719	73265	112237	185460
56 Contributions or gifts.....	34647	*120	*33	1446	2146	3813	3990	775	662	1277	2515	8889	8981
57 Amortization.....	68317	*301	700	1028	1255	659	8058	830	23268	11542	1973	3236	15467
58 Depreciation.....	3368863	46199	96358	267428	413905	543599	1031068	119972	154194	158261	107827	194867	235185
59 Depletion.....	11725	-	-	*1179	*412	*393	*1005	*498	*29	*48	400	4	7758
60 Advertising.....	281733	*779	5950	7873	10210	19200	39751	11477	10641	20485	4509	39170	111688
61 Pension, prof sh, stock, annuity.	130837	-	-	*2912	*6138	8524	35787	5346	2678	24255	6831	10353	28014
62 Employee benefit programs.....	498694	*207	9298	29658	43198	53959	105966	13435	10990	29515	19659	48614	134196
63 Net loss, noncapital assets.....	102586	*395	*373	*14446	*5435	15645	28335	*7381	*13393	*4014	405	1193	11571
64 Other deductions.....	14580043	301392	804405	1290537	1766561	2477936	4451044	865503	763851	634095	321602	227677	675442
65 Total receipts less total deducts..	657509	31279	-40039	-2996	59761	72699	-169323	63263	70570	107063	68259	127056	269917
Constructive taxable income from													
66 related foreign corporations....	18792	-	-	-	-	-	-	-	-	-	661	-	18131
67 Net income (less deficit), total...	649994	31279	-40039	-3262	57317	69270	-176813	62632	67053	103184	68676	125559	285137
68 Net income, total.....	3485778	114908	171001	267194	420343	497795	797615	164199	171202	219266	142063	174036	346154
69 Deficit, total.....	2835784	83629	211039	270457	363026	428526	974428	101567	104149	116082	73387	48477	61017
70 Net income (less def), Form 1120-A.	28886	*6456	*5317	*636	16476	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	8457	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-466443	-15732	-34971	-73981	-34205	-90637	-315913	7864	19728	28660	-6272	15307	33708
73 Statutory special deductions, total	625776	45332	31743	55291	43220	88158	191127	25416	12838	21847	38242	31644	40918
74 Net operating loss deduction....	553317	44561	31737	54606	40655	84690	177767	*20311	*9315	*18085	35029	29395	7167
75 Dividends received deduction....	72459	*770	*6	*685	2565	3467	13361	*5105	*3523	3761	3214	2249	33751
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1617271	*35636	39947	93062	178604	247302	301311	75827	77938	93402	68877	126600	278765
78 Income tax before credits, total...	455960	8525	6580	15028	31592	54236	82818	25514	26618	32228	25293	45371	102156
79 Regular tax.....	437380	*8398	6269	15028	31592	53411	75668	24713	26287	31752	23406	43406	97450
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	*2	*2	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	17934	*117	*310	-	-	*825	7257	*799	*311	*401	1798		

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	59811	2733	37388	8667	4783	3179	2600	277	129	25	16	9	5
2 Total assets.....	20546888	-	1182577	1327183	1633144	2149543	5121209	2023938	2046523	885651	1010391	1346263	1820465
3 Cash.....	2262251	-	263671	196580	265980	247602	505748	251717	218701	110579	91286	60672	49714
4 Notes and accounts receivable....	3184590	-	84979	110757	201498	275454	801064	425443	430848	50867	280199	257475	266006
5 Less: Allowance for bad debts.....	30154	-	*6	-	*1445	*1591	9156	*1968	5091	*744	4391	5446	317
6 Inventories.....	1909285	-	61855	59090	91615	130829	615071	218764	203113	*51660	119333	152203	205752
7 U.S. govt. obligations, total.....	31517	-	*2031	*643	-	*7078	*11725	*904	*9137	-	-	-	-
8 Tax-exempt securities.....	*32754	-	*13	-	-	*11993	*17782	-	*2966	-	-	-	-
9 Other current assets.....	839362	-	16414	21790	57951	85665	212727	54881	98743	77311	40540	24958	148382
10 Loans to stockholders.....	432889	-	74614	113504	44669	53706	98135	*19796	*1755	*63	1654	-	24992
11 Mortgage and real estate loans...	130394	-	*5568	*9735	-	-	*69151	*31102	*1586	*8864	-	4388	-
12 Other investments.....	1728615	-	24618	*30962	104819	83277	398677	105037	231796	236196	69963	263325	179947
13 Depreciable assets.....	17401771	-	2284373	1805132	2001060	2256112	3951786	1342210	1094253	454451	576023	597490	1038882
14 Less: Accumulated depreciation	10379037	-	1741778	1181050	1317095	1360760	2233928	621683	520008	234804	316621	325065	526244
15 Depletable assets.....	571046	-	*1060	-	*35357	*78374	*100720	*36556	*144483	*44137	82094	-	48265
16 Less: Accumulated depletion...	116335	-	-	-	*8814	*32632	*27239	-	*34570	-	-	-	13080
17 Land.....	1790569	-	89509	87678	117045	247255	472008	90645	140948	*74172	36935	165668	268704
18 Intangible assets (Amortizable)...	475916	-	9322	55179	41551	33661	34018	*58424	2423	*264	39305	164340	37429
19 Less: Accumulated amortization	108604	-	4978	6609	6246	5443	7782	*14088	*1066	*205	10510	44878	6801
20 Other assets.....	390058	-	11311	23794	5199	38964	110703	26198	26503	*12837	4583	31132	98833
21 Total liabilities.....	20546888	-	1182577	1327183	1633144	2149543	5121209	2023938	2046523	885651	1010391	1346263	1820465
22 Accounts payable.....	2065253	-	85862	77009	153286	186035	612873	285641	279447	49478	172205	100299	63118
23 Mort, notes, and bonds under 1 yr	2218005	-	122880	170403	150779	206626	563250	248982	289119	*19261	201138	145171	100396
24 Other current liabilities.....	1407386	-	127404	36983	63892	158264	306233	114251	165031	31962	112931	148152	142282
25 Loans from stockholders.....	2569007	-	675187	367523	255440	270143	514459	*232346	146600	*91290	10495	-	5525
26 Mort, notes, bonds, 1 yr or more.	5242537	-	353745	425991	521848	508360	1220322	457031	376941	*81194	369713	566814	360578
27 Other liabilities.....	648073	-	40081	14973	25021	34069	199791	9892	56524	*24037	33239	85974	124473
28 Net worth.....	6396628	-	-222582	234301	462879	786046	1704282	675796	732862	588429	110670	299853	1024092
29 Capital stock.....	1316728	-	196659	140390	154139	115183	271520	122726	81800	106319	16121	82105	29766
30 Paid-in or capital surplus.....	3784339	-	145954	98817	229121	352657	1087604	295737	111537	334041	258855	454800	415216
31 Retained earnings, appropriated.	*41717	-	-	-	-	*20	*37615	-	-	*4081	-	-	-
32 Retained earnings-unappropriated	1862954	-	-89832	104380	73934	440814	647153	59696	332707	*39564	-161091	-184658	600287
33 Retained earnings (S Corp).....	69585	-	-366374	-20993	115430	-71948	-253813	243198	*276047	*105123	26771	16144	-
34 Less: Cost of treasury stock...	678694	-	*108989	*88294	*109746	*50679	85798	*45561	69228	*700	29986	68537	21177
35 Total receipts.....	39358332	489836	5534512	3358028	4012215	6159921	8671248	3828090	2270768	606696	1112547	1684570	1629901
36 Business receipts.....	37967022	437012	5260304	3297964	3872550	6062857	8420320	3684455	2134504	552474	1040645	1629508	1574430
37 Interest.....	149572	*494	3221	4745	6182	14434	21798	10551	16325	*7653	15318	14080	34771
38 Interest on govt. obligations....	10528	-	-	*0	*1484	*363	*3770	*1266	*1637	*1880	97	1	30
39 Rents.....	93608	*215	*239	*9684	*14276	*4862	44865	*6047	8948	*2817	399	515	742
40 Royalties.....	17501	-	-	-	-	*26	*238	*1460	*7775	*61	2353	188	5399
41 Net S-T cap gain less net LT loss	4496	-	-	-	-	-	*45	-	*342	*1621	-	2	2486
42 Net L-T cap gain less net ST loss	130277	*11676	*1541	*8101	*5141	*5777	2800	*18673	*48736	*14623	44	5363	7801
43 Net gain, noncapital assets.....	229982	*8827	*9052	*21665	39141	19680	23653	55156	8327	*6697	3437	2123	1315
44 Dividends, domestic corporations.	17733	*29	-	*160	*1654	*-0	*3687	*65	*2680	*7594	235	412	1218
45 Dividends, foreign corporations..	*17623	-	-	-	*34	-	-	-	*4591	*1115	-	3922	7962
46 Other receipts.....	719991	31582	260155	15709	71752	51922	150074	50416	36902	10162	19111	28458	-6252
47 Total deductions.....	38401228	468060	5354284	3225716	3930488	6049488	8672675	3696192	2190690	550062	1064553	1667605	1531413
48 Cost of goods.....	23416416	*60371	1899979	1647529	2048017	4019514	6002534	2643865	1687739	*238386	817458	1173280	1177744
49 Compensation of officers.....	1472230	*13717	527451	204515	166105	199923	199687	75026	43976	*11488	8192	15443	11707
50 Salaries and wages.....	3247394	*131643	758970	230156	471796	396495	557400	270774	105447	72802	49155	141291	61462
51 Repairs.....	749062	*11782	160815	88967	126924	128062	146113	44310	19260	*11029	5312	3934	2555
52 Bad debts.....	101638	-	*4226	3061	5407	18485	47331	7409	4527	*1124	5370	2119	2580
53 Rent paid on business property...	698581	*31280	288040	86116	53489	91923	91543	20599	7197	*4393	4430	13705	5867
54 Taxes paid.....	992535	28580	204901	105264	124726	149787	185200	56708	41171	18445	22950	35566	19239
55 Interest paid.....	674793	*5672	63552	85657	65841	66689	169083	49565	50519	*9134	32265	58070	45748
56 Contributions or gifts.....	6815	*23	*405	*367	507	1156	1390	*66	843	*1289	217	287	265
57 Amortization.....	38019	*61	698	2146	2891	2973	4028	3608	2632	*172	4099	13093	1618
58 Depreciation.....	1440098	*16317	209986	157954	158190	210838	310596	107819	67229	37747	32969	42250	88203
59 Depletion.....	79169	259	-	-	-	-	*3	*227	*27932	*3131	-	6348	41270
60 Advertising.....	156381	*1057	25720	17378	20884	21557	19108	22222	2183	*5545	12024	5642	3062
61 Pension, prof sh, stock, annuity.	77690	-	*11158	*698	*5534	*2460	11007	*21486	7831	*2673	4219	2259	8365
62 Employee benefit programs.....	248658	*2349	36146	14189	26789	36297	62106	6744	13749	*11652	9912	25520	3205
63 Net loss, noncapital assets.....	30398	*10370	*212	*1103	*1734	*2280	*7920	*126	*87	*291	854	5184	237
64 Other deductions.....	4966350	154581	1162025	607616	651655	701049	857627	365637	108369	120763	55128	123614	58287
65 Total receipts less total deducts..	957104	21775	180228	132312	81727	110433	-1427	131898	80077	56634	47994	16965	98488
Constructive taxable income from													
66 related foreign corporations.....	7912	-	-	-	-	-	-	-	-	-	-	-	7912
67 Net income (less deficit), total...	954487	21775	180228	132311	80242	110071	-5197	130631	78440	54754	47897	16964	106370
68 Net income, total.....	1916560	52772	375650	220241	191738	209821	292287	177665	114113	*57371	70422	45793	108688
69 Deficit, total.....	962073	30997	195422	87930	111496	99751	297484	47034	35673	*2617	22524	28829	2317
70 Net income (less def), Form 1120-A.	-5360	*4	-9140	*1829	*1947	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-3038	*-3038	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	432320	*-10276	158742	112024	93422	66654	-79332	59747	*10966	*19106	7475	-6210	-
73 Statutory special deductions, total	192293	*42534	38934	*15681	10547	*2390	23454	*16828	20697	*11463	482	3372	5910
74 Net operating loss deduction.....	167069	*42513	38934	*15569	9601	*2389	*20874	*16790	*14231	*4514	482	413	758
75 Dividends received deduction.....	25224	*21	-	*112	*947	*0	*2581	*38	6466	*6949	-	2959	5152
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	712883	*10259	52461	43438	42661	66408	124672	*58778	79253	*25721	60408	45197	103630
78 Income tax before credits, total...	205619	*3143	8693	6990	7148	13766	36246	*20210	27247	*8978	21258	15507	36433
79 Regular tax.....	203316	*2607	8871	6975	7010	13766	35861	*19910	26916	*8752	20921	15450	36278
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1907	*351	-	*16	*138	-	*299	*294	*325	*207	276	-	-
83 Environmental tax.....	294	-	-	-	-	-	-	*7	*5	*18	61	47	155
84 Foreign tax credit.....	*3647	-	-	-	-	-	-	-	-	*7	335	5	3300
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*10	-	-	-	-	-	-	-	-	*10	-	-	-
87 General business credit.....	2460	*603	-	-	*461	*175	*366	-	*19	*103	-	2	733
8													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 20 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.....	35123	1643	14910	5998	3726	3740	3349	772	467	183	120	100	115
2 Total assets.....	268690014	-	510268	966069	1328642	2787204	7073133	5546098	7229699	6506944	8485092	16194077	212062789
3 Cash.....	9308874	-	166037	213139	247694	459861	1003392	721718	674304	603897	89984	89984	3598419
4 Notes and accounts receivable....	42742315	-	23195	189149	290637	411904	1062009	912865	1021924	934933	963441	1971955	34960304
5 Less: Allowance for bad debts.....	255306	-	-	-	*219	*39	9743	*15746	7461	15437	16886	37697	152078
6 Inventories.....	7347872	-	*20761	*32983	75362	59400	135546	164300	365176	305702	338274	617752	5232616
7 U.S. govt. obligations, total....	1574006	-	-	-	*18223	*46858	*87245	*73552	178857	*11527	216119	194495	747129
8 Tax-exempt securities.....	308814	-	-	-	-	*40118	*27865	*39630	*71842	*49899	20023	4573	54865
9 Other current assets.....	9149435	-	22082	78444	44335	179827	291867	264692	287497	360276	244365	911754	6464297
10 Loans to stockholders.....	1573243	-	49771	66775	30170	114347	285975	38475	100621	*28998	79429	127750	650931
11 Mortgage and real estate loans...	182776	-	-	-	*1609	*4326	*19607	*162	-	*3218	1889	23441	128525
12 Other investments.....	89377728	-	*27981	*45078	128693	279252	1113194	891264	879653	947605	893813	1900693	82270502
13 Depreciable assets.....	112839778	-	670692	1060419	1605799	2220244	4291274	3562248	4602636	3343637	4518994	9743140	77220697
14 Less: Accumulated depreciation	56239920	-	551397	888625	1350639	1487661	2879191	2424479	2852569	1751062	2538504	5218945	34296849
15 Depletable assets.....	57865867	-	*47136	572759	234198	545916	1909077	1109561	2337245	2104296	4083415	6707321	38214943
16 Less: Accumulated depletion...	26693127	-	*23408	455281	114883	349647	940115	462566	1035404	959314	2042152	2908647	17401709
17 Land.....	4342298	-	*10783	*27338	38516	152644	285499	439125	364016	203614	203614	243976	23976
18 Intangible assets (Amortizable)...	9946980	-	57675	3851	30910	62786	97612	209351	143473	195790	240209	868111	8037213
19 Less: Accumulated amortization	4085204	-	31717	3103	*14443	43546	36312	94613	68784	68236	115688	400426	3208335
20 Other assets.....	9403581	-	20678	23143	62680	90615	328332	116557	166673	207602	577146	545351	7254805
21 Total liabilities.....	268690014	-	510268	966069	1328642	2787204	7073133	5546098	7229699	6506944	8485092	16194077	212062789
22 Accounts payable.....	29401417	-	63948	160624	171674	328499	749803	758828	649984	700760	662173	1150453	24004674
23 Mort, notes, and bonds under 1 yr	8802979	-	*16027	117691	56295	346065	554429	306012	578586	254004	333719	581534	5658616
24 Other current liabilities.....	13123283	-	84113	169546	129215	191062	481085	360973	395098	335544	420700	1021550	9534396
25 Loans from stockholders.....	4437143	-	313191	301077	82665	402581	756661	402759	290340	575181	106550	480470	725669
26 Mort, notes, bonds, 1 yr or more.	53258939	-	94552	141390	291052	635614	1365367	1024033	1494975	1566813	2195687	3870557	40578899
27 Other liabilities.....	27543044	-	*15110	*9067	98408	58359	331961	169232	392298	436518	787940	1161184	24082968
28 Net worth.....	132123209	-	-76672	66674	499334	825024	2833827	2524262	3428417	2638124	3978323	7928328	107477567
29 Capital stock.....	16920037	-	520113	110420	193541	363104	807403	652536	743799	1094334	550701	1134670	10749417
30 Paid-in or capital surplus.....	116048632	-	338622	1530253	1540266	1487364	2778779	2141977	2412428	2546952	3454714	7057434	90759843
31 Retained earnings, appropriated.	249598	-	-	-	-	*9998	*6801	*65844	*81831	*24973	1370	2712	56068
32 Retained earnings-unappropriated	-515348	-	-184002	-1317549	-1157677	-732237	-766512	-1032778	-190113	-1142271	-486763	-182336	6676889
33 Retained earnings (S Corp).....	2893047	-	-746138	-216265	*-39007	-140718	179139	957769	551610	177852	531739	122303	1514765
34 Less: Cost of treasury stock....	3472757	-	*5266	*40185	*37789	162487	171783	261087	171138	63716	73438	206454	2279415
35 Total receipts.....	126760491	2537117	1668732	2777073	1844768	3520203	6894295	4279237	5339485	4317352	4762603	11238521	77581104
36 Business receipts.....	114163493	2394898	1378312	2553639	1661565	3291267	6286627	3901974	4779631	3960229	4254993	10275352	69425005
37 Interest.....	2951764	13224	2560	11496	6040	15911	43932	35706	60136	53606	73497	267389	2368269
38 Interest on govt. obligations....	34193	*110	-	-	*2273	*1611	2630	3344	5602	5348	4876	4030	4368
39 Rents.....	369414	*814	*917	*5	*7153	12200	21242	8704	48416	15809	42117	44457	167580
40 Royalties.....	499471	*5718	*11711	*5395	*12303	10995	112352	*22588	21492	5438	29296	25460	236723
41 Net S-T cap gain less net LT loss	74036	*307	*2260	*1333	*1038	*436	*14624	*307	*485	*3699	4068	27439	18042
42 Net L-T cap gain less net ST loss	1435634	25952	-	*5763	*24404	22941	95334	44073	52605	40057	49029	158640	916835
43 Net gain, noncapital assets.....	1313507	32190	*32864	*24016	41221	21882	96436	52442	65968	55073	41391	80208	769815
44 Dividends, domestic corporations.	191040	*308	-	*314	*692	*1812	5201	14479	5446	1929	10611	13292	137297
45 Dividends, foreign corporations..	337664	-	*226	-	*1381	*532	*359	*4	-	*759	777	15840	317786
46 Other receipts.....	5390274	63597	239882	175113	86699	140616	215558	195617	299703	175405	251949	326753	3219383
47 Total deductions.....	121397443	2814605	1672232	2670163	1808200	3440277	6699438	4046645	5275923	4294472	4751977	10903377	73020134
48 Cost of goods.....	70550767	2002778	511748	580057	516117	1397508	3151565	1958141	2921512	2742368	2749735	6579226	45440011
49 Compensation of officers.....	1642672	*29053	163870	77009	107784	106291	300193	138209	128539	85575	94411	117285	294453
50 Salaries and wages.....	5740887	81825	228039	88522	273845	402706	568316	357557	344369	155332	223256	464480	2552638
51 Repairs.....	1403428	3518	27799	270542	38821	123766	106714	65461	89181	23676	29474	65695	558783
52 Bad debts.....	327200	26964	13900	*4792	5807	*8970	14037	11211	14970	6874	50660	46602	122413
53 Rent paid on business property...	1299121	11234	28559	33066	23750	101300	74646	44144	62050	25996	22131	146062	726184
54 Taxes paid.....	3461117	44102	78048	63279	99981	145903	266055	152195	190557	132357	130697	339174	1818767
55 Interest paid.....	6071863	44405	29179	28053	28178	81157	179672	92225	169333	152126	200177	477465	4589891
56 Contributions or gifts.....	59644	26	*427	*337	839	1224	1321	900	2245	2791	2036	2884	44614
57 Amortization.....	969827	28104	3719	*365	*3998	7800	30313	20706	22691	33186	44919	157210	616817
58 Depreciation.....	6913203	99005	46932	42665	94843	197291	328847	277578	317831	265446	306516	644347	4291901
59 Depletion.....	3839151	58935	11473	*20585	23459	19406	84525	100720	167500	129406	181264	344019	2697859
60 Advertising.....	110676	*340	2091	2296	3350	4601	8477	8793	4168	3741	7287	10124	55409
61 Pension, prof sh, stock, annuity.	514814	*1214	*5055	*2629	*1299	*2276	19665	34309	25036	18190	15330	36485	353326
62 Employee benefit programs.....	1712752	15580	*28752	*90394	33315	82423	146046	53812	74052	34076	49586	150722	953995
63 Net loss, noncapital assets.....	472608	25365	*19526	*13909	*13922	*13962	16180	*5150	25253	36917	15826	28025	258573
64 Other deductions.....	16307715	342156	473117	1351663	538891	743693	1402865	725534	716635	446416	628672	1293572	7644501
65 Total receipts less total deducts..	5363048	-277488	-3500	106911	36567	79926	194857	232592	63562	22880	10626	335144	4560970
Constructive taxable income from													
66 related foreign corporations....	202120	5	-	-	-	-	-	-	-	3986	3911	4946	189272
67 Net income (less deficit), total...	5530975	-277593	-3500	106911	34294	78315	192227	229248	57960	21518	9661	336060	4745875
68 Net income, total.....	9364612	119774	158050	197461	154140	241387	589433	416285	362262	220141	304191	699023	5902466
69 Deficit, total.....	3833637	397368	161550	90550	119846	163072	397205	187036	304302	198623	294529	362963	1156591
70 Net income (less def), Form 1120-A.	-16938	-	*-13151	*-4509	*722	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-126719	-126719	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1077589	*106	44452	137945	55611	108212	282471	187468	85173	30709	37999	70907	36536
73 Statutory special deductions, total	2225661	30187	*7938	*31835	33737	33631	87317	50082	97298	48251	74128	178041	1553215
74 Net operating loss deduction....	2066840	29972	*7938	*31615	32148	32428	83677	39484	93573	46299	66690	161206	1441809
75 Dividends received deduction....	158821	*215	-	*220	*1589	*1204	3640	10598	3724	1952	7438	16835	111406
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5529567	42616	22172	*10628	46333	46108	109476	124819	113328	116409	176476	450868	4270333
78 Income tax before credits, total...	2119370	13455	3326	*1662	8637	11911	35006	45630	44359	43253	66738	176405	1668989
79 Regular tax.....	1900482	12398	3325	*1594	8637	11154	33375	41616	38145	39501	60609	156270	1493858
80 Personal holding company													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	1638	*129	*617	*290	*222	*140	128	*19	*19	26	15	13	20
2 Total assets.....	35719217	-	*23145	*39456	*69834	*105865	310780	*157120	*348752	1011280	978714	2016423	30657848
3 Cash.....	1089418	-	*6022	*2778	*13663	*12563	15563	*24267	*33985	63624	126077	235979	554896
4 Notes and accounts receivable....	3016415	-	-	-	*699	*69	*23140	*5242	*63909	41662	47872	217623	2616200
5 Less: Allowance for bad debts.....	16149	-	-	-	-	-	-	-	-	-	299	4812	11038
6 Inventories.....	1614086	-	-	-	*1446	*57	*463	-	*55770	127580	85306	185027	1158437
7 U.S. govt. obligations, total....	*93110	-	-	-	-	-	-	-	-	*2141	70420	20549	-
8 Tax-exempt securities.....	*11635	-	-	-	-	*3292	-	-	-	-	-	2237	6105
9 Other current assets.....	1410905	-	-	*213	*2761	*10188	*46031	*26	*33020	165785	12070	68474	1072336
10 Loans to stockholders.....	358618	-	-	-	-	-	-	*2851	*519	*7973	42860	3512	300903
11 Mortgage and real estate loans....	*258	-	-	-	-	-	-	-	-	*193	-	-	66
12 Other investments.....	10183710	-	-	*17267	-	*-0	*87851	*49527	*54185	*140657	150041	343788	9340394
13 Depreciable assets.....	18301994	-	*3946	*9511	*385060	*39952	*67437	*1478	*198182	489054	611018	1468983	15027375
14 Less: Accumulated depreciation	7626064	-	*3920	*8165	*384711	*3956	*47038	*219	*132686	270806	393575	902780	5478209
15 Depletable assets.....	3387100	-	-	-	*22765	*9963	*70660	*15978	*26208	*197054	144031	379287	2521154
16 Less: Accumulated depletion....	1250867	-	-	-	-	-	-	-	-	*59875	38562	211766	940664
17 Land.....	479592	-	-	*17721	-	*610	*34028	-	*24386	*32649	20418	21018	328761
18 Intangible assets (Amortizable)..	1874503	-	*358	*1128	*12719	-	*7656	*57092	5	*30382	18900	298901	1447363
19 Less: Accumulated amortization	751743	-	*36	*996	-	-	*5768	-	2	*3810	3277	173765	564089
20 Other assets.....	3542697	-	*16775	-	*15431	*33127	*10757	*876	*-8729	47019	85415	64166	3277859
21 Total liabilities.....	35719217	-	*23145	*39456	*69834	*105865	310780	*157120	*348752	1011280	978714	2016423	30657848
22 Accounts payable.....	2145533	-	-	*762	*18863	*7597	*46226	*876	*46546	47591	79374	136144	1761553
23 Mort, notes, and bonds under 1 yr	1189377	-	-	-	*15334	-	*48988	*1	*36867	*37262	25166	163640	862120
24 Other current liabilities.....	1728658	-	-	-	*802	*20066	*45848	*3432	*10213	38702	54974	53308	1501313
25 Loans from stockholders.....	857449	-	*532	*18854	*19304	*24983	*193643	*3999	*89160	*129068	34800	142368	200738
26 Mort, notes, bonds, 1 yr or more.	6011525	-	-	*29123	*3101	*3670	*6254	-	*16817	*144835	173442	250451	5383832
27 Other liabilities.....	4337172	-	-	-	*4548	*2962	*42111	-	*17968	56726	110912	219006	3882938
28 Net worth.....	19449503	-	*22614	*-9283	*7881	*46587	-72292	*148812	*131181	557097	500045	1051506	17065354
29 Capital stock.....	4153634	-	*66651	*19640	*41595	*37126	2431	*9443	*260055	268840	245189	309803	2892861
30 Paid-in or capital surplus.....	15564603	-	-	-	*-6220	*73868	*590488	*471491	*83912	590100	603316	1405048	11752601
31 Retained earnings, appropriated.	345	-	-	-	-	-	-	-	-	-	345	-	-
32 Retained earnings-unappropriated	310206	-	-	-	*-27494	*-63612	*-426696	*-332122	*-285351	-301824	-342293	-663068	2752667
33 Retained earnings (S Corp).....	*-238910	-	*-44037	*-28923	-	-	*-238515	-	*72565	-	-	-	-
34 Less: Cost of treasury stock....	340376	-	-	-	-	*795	-	-	-	*19	6511	276	332775
35 Total receipts.....	13995916	*46503	*706	*8167	*12674	*16601	128715	*8073	*416204	504509	474231	1134044	11245491
36 Business receipts.....	12683769	30218	*706	-	*1775	*10976	*77990	*529	*398944	454879	397432	1020476	10289844
37 Interest.....	429462	788	-	*59	*157	*577	*613	*1575	*1741	7145	14957	41012	360837
38 Interest on govt. obligations....	*691	-	-	-	-	*355	-	-	*65	61	-	103	108
39 Rents.....	15820	-	-	-	-	*2089	-	-	-	*543	38	8347	4802
40 Royalties.....	45904	92	-	*3394	-	*2261	*7	*-0	-	*41	12	4704	35394
41 Net S-T cap gain less net LT loss	*15445	-	-	-	-	*10	*12086	-	-	*313	-	-	3035
42 Net L-T cap gain less net ST loss	249963	2	-	-	*10344	-	*7634	*823	-	*1066	21	23039	207035
43 Net gain, noncapital assets.....	100473	-	-	-	-	-	*2	*4152	*2016	*33910	683	2393	57317
44 Dividends, domestic corporations.	10731	-	-	-	*50	-	-	*433	-	*652	-	1972	7623
45 Dividends, foreign corporations..	94147	-	-	-	-	-	-	-	-	*721	-	6850	86575
46 Other receipts.....	349511	*15403	-	*4714	*347	*333	*30382	*560	*13438	5176	61087	25149	192921
47 Total deductions.....	12913190	*114370	*2572	*8796	*5455	*47753	158625	*3630	*421024	494292	470104	1139214	10047356
48 Cost of goods.....	7237217	78130	*1	-	*21	*15327	*6326	*353	*320626	349355	290334	646491	5530251
49 Compensation of officers.....	62048	-	-	-	-	*1823	*5137	-	*2214	*4422	5627	6692	36133
50 Salaries and wages.....	325240	373	-	-	*502	*8423	*29345	-	*8543	*9315	9218	14716	244803
51 Repairs.....	30857	*424	-	*23	*1	*186	*5621	-	*13561	*137	170	996	9738
52 Bad debts.....	20030	-	-	-	-	*64	*2426	-	*101	*260	216	-	16963
53 Rent paid on business property....	126026	28	*920	-	*1002	*287	*3105	*25	*6350	*1355	985	2556	109413
54 Taxes paid.....	262470	*617	*58	*259	*1090	*1322	*5344	*242	*6466	4599	8172	58903	175398
55 Interest paid.....	667447	*3062	-	-	*26	*606	*6488	*933	*6426	11329	7752	40330	590495
56 Contributions or gifts.....	5909	-	-	-	-	-	-	*3	*-0	*53	41	57	5754
57 Amortization.....	288642	1538	*36	*94	-	*2233	*7290	*312	*2212	10887	16854	28632	218554
58 Depreciation.....	1123761	2422	*52	*897	*6	*5481	*5738	*249	*9947	25415	33194	80000	960360
59 Depletion.....	993592	14	-	-	-	*3609	-	*30	*10095	*14134	14993	75217	875500
60 Advertising.....	4613	-	-	*222	-	*104	*69	-	*492	*77	356	330	2964
61 Pension, prof sh, stock, annuity.	46748	33	-	-	-	-	*119	-	-	*661	736	640	44559
62 Employee benefit programs.....	110092	131	-	-	-	*34	*6570	-	*69	*770	6990	2217	93312
63 Net loss, noncapital assets.....	31037	*5680	-	-	-	*16	12362	-	*-0	*2488	656	1165	8669
64 Other deductions.....	1577463	*21917	*1506	*7301	*2807	*8236	62686	*1483	*33921	59033	73810	180273	1124488
65 Total receipts less total deducts..	1082725	*-67867	*-1867	*-629	*7219	*-31151	-29911	*4442	*-4820	10217	4127	-5170	1198135
Constructive taxable income from													
66 related foreign corporations.....	32636	5	-	-	-	-	-	-	-	110	341	-	32180
67 Net income (less deficit), total...	1114670	*-67862	*-1867	*-629	*7219	*-31506	-29911	*4442	*-4885	10266	4468	-5273	1230208
68 Net income, total.....	1613858	*12792	-	*448	*8301	*237	*51639	*4730	*21633	*46721	61921	61909	1343528
69 Deficit, total.....	499188	*80654	*1867	*1077	*1082	*31743	*81549	*288	*26518	*36456	57454	67182	113320
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-2462	-2462	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*41551	*12792	*-1867	*-1077	-	-	*22921	-	*8781	-	-	-	-
73 Statutory special deductions, total	171164	-	-	*448	*3006	*237	*17168	*171	*4254	*27127	22249	8226	88280
74 Net operating loss deduction.....	156088	-	-	*448	*2971	*237	*17168	*50	*4254	*26088	22249	-	82625
75 Dividends received deduction.....	15076	-	-	-	*35	-	-	*120	-	*1039	-	8226	5655
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1386698	-	-	-	*5330	-	-	*4560	*8598	*19603	39673	53683	1255251
78 Income tax before credits, total...	557755	-	-	-	*1159	-	*181	*1550	*3908	*6878	14851	20201	509027
79 Regular tax.....	484071	-	-	-	*1159	-	-	*1550	*2899	*6670	13848	18608	439338
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	70627	-	-	-	-	-	*181	-	*992	*164	929	1481	66881
83 Environmental tax.....	2963	-	-	-	-	-	-	-	17	*45	75	112	2714
84 Foreign tax credit.....	206820	-	-	-	-	-	-	-	*146	-	2615	2196	201863
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*264	-	-	-	-	-	-	*55	-	-	-	209	-
87 General business credit.....	923	-	-	-	-	-	-	-	-	-	-	-	923
88 Prior year minimum tax credit.....	*20423	-	-	-	-	-	-	*613	-	*213	2176	550	16871
89 Income tax after credits, total....	329325	-	-	-	*1159	-	*181	*882	*3761	*6665	10060	17246	289370

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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: Metal mining: Copper, Lead
and zinc, gold and silver ores

MINOR INDUSTRY 1070 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.....	1428	***	*617	*290	***	*71	86	*11	*6	16	12	9	17
2 Total assets.....	31346947	***	*23145	*39456	***	*52775	234145	*104411	*83896	597296	768628	1273242	28118075
3 Cash.....	887325	***	*6022	*2778	***	*9368	*14109	*12196	*7811	54931	108300	200655	470054
4 Notes and accounts receivable....	2284989	***	-	-	***	*69	*6605	*5242	*368	*11712	14072	54404	2192262
5 Less: Allowance for bad debts.....	11035	***	-	-	***	-	-	-	-	-	-	-	11035
6 Inventories.....	1175965	***	-	-	***	*57	-	-	*10589	*49375	52421	57434	-1004643
7 U.S. govt. obligations, total....	*91885	***	-	-	***	-	-	-	-	*916	70420	20549	-
8 Tax-exempt securities.....	*5530	***	-	-	***	*3292	-	-	-	-	-	2237	-
9 Other current assets.....	1109985	***	-	*213	***	*4413	*45049	*26	*1556	*87069	7356	32524	929015
10 Loans to stockholders.....	*350126	***	-	-	***	-	-	*2851	-	-	42860	3512	300903
11 Mortgage and real estate loans....	-	***	-	-	***	-	-	-	-	-	-	-	-
12 Other investments.....	8899185	***	-	*17267	***	*0	*86080	*8889	*11753	*59857	140873	287562	8286903
13 Depreciable assets.....	15000472	***	*3946	*9511	***	*5268	*3110	*1478	*35993	237644	497222	832864	13373080
14 Less: Accumulated depreciation	5315737	***	*3920	*8165	***	*2700	*646	*219	*17984	*120975	337601	496150	4327368
15 Depletable assets.....	3076166	***	-	-	***	-	*70660	*15978	*26208	*161120	143013	362639	2278734
16 Less: Accumulated depletion....	1045287	***	-	-	***	-	-	-	-	*48506	38174	211536	747071
17 Land.....	405587	***	-	*17721	***	*488	*340	-	-	*32649	15811	18161	320416
18 Intangible assets (Amortizable)...	1787778	***	*358	*1128	***	-	107	*57092	-	*30381	3223	235871	1446900
19 Less: Accumulated amortization	731064	***	*36	*996	***	-	107	-	-	*3810	3223	158824	564069
20 Other assets.....	3375077	***	*16775	-	***	*32519	*8838	*876	*7601	*44934	52054	31340	3164708
21 Total liabilities.....	31346947	***	*23145	*39456	***	*52775	234145	*104411	*83896	597296	768628	1273242	28118075
22 Accounts payable.....	1558990	***	-	*762	***	*208	*43625	*808	*922	22518	69985	44137	3578736
23 Mort, notes, and bonds under 1 yr	1010673	***	-	-	***	-	*39427	-	*6971	*27367	11620	69281	840674
24 Other current liabilities.....	1520268	***	-	-	***	*1551	*45166	*3432	*742	*34508	29518	19191	1385986
25 Loans from stockholders.....	728147	***	*532	*18854	***	*24983	*147030	*3999	*59540	*97565	34800	122268	199273
26 Mort, notes, bonds, 1 yr or more.	5261645	***	-	*29123	***	*3500	956	-	-	*89292	140464	101096	4894114
27 Other liabilities.....	3832279	***	-	-	***	*2962	*42111	-	*4101	*32511	89996	84546	3576052
28 Net worth.....	17434945	***	*22614	*-9283	***	*19571	*-84170	*96172	*11621	293536	392244	832724	15863240
29 Capital stock.....	3756961	***	*66651	*19640	***	*36702	2280	*9296	*37685	159051	224256	307570	2855572
30 Paid-in or capital surplus.....	12472187	***	-	-	***	*16439	*338189	*73796	*35096	*350484	537290	1214103	9923577
31 Retained earnings, appropriated.	345	***	-	-	***	-	-	-	-	-	345	-	-
32 Retained earnings-unappropriated	1470835	***	-	-	***	*-32776	*-426696	*13080	*-61161	-215997	-369115	-688673	3276966
33 Retained earnings (S Corp).....	*-70902	***	*-44037	*-28923	***	-	2057	-	-	-	-	-	-
34 Less: Cost of treasury stock....	194480	***	-	-	***	*795	-	-	-	2	532	276	192874
35 Total receipts.....	11088892	***	*706	*8167	***	*13794	*50722	*6539	*20372	253088	231194	645037	9811025
36 Business receipts.....	10023349	***	-	-	***	*10976	-	*529	*19867	*206457	197189	554373	9001259
37 Interest.....	376732	***	-	*59	***	*361	*613	*991	*426	*6449	12510	28297	326316
38 Interest on govt. obligations....	*529	***	-	-	***	*355	-	-	-	61	-	103	11
39 Rents.....	12218	***	-	-	***	*2089	-	-	-	*543	38	7643	1905
40 Royalties.....	43631	***	-	*3394	***	-	*7	*-0	-	*41	-	4704	35394
41 Net S-T cap gain less net LT loss	*15094	***	-	-	***	*10	*12086	-	-	*11	-	-	2986
42 Net L-T cap gain less net ST loss	202356	***	-	-	***	-	*7634	*823	-	*1066	21	22899	169913
43 Net gain, noncapital assets.....	94879	***	-	-	***	-	-	*4152	*2	*33906	496	1010	55312
44 Dividends, domestic corporations..	*6574	***	-	-	***	-	-	*4	-	*641	-	1972	3907
45 Dividends, foreign corporations..	*93788	***	-	-	***	-	-	-	-	*583	-	6850	86356
46 Other receipts.....	219742	***	-	*4714	***	*3	*30382	*40	*77	*3330	20941	17186	127667
47 Total deductions.....	10140496	***	*2572	*8796	***	*29596	*75523	*2265	*29305	248483	276203	643076	8709943
48 Cost of goods.....	5252527	***	*1	-	***	*12615	-	*353	*15285	*144118	137464	367110	4497431
49 Compensation of officers.....	47404	***	-	-	***	*1432	*1954	-	-	*3048	2502	5595	32873
50 Salaries and wages.....	247942	***	-	-	***	*4	*3472	-	*517	*7763	6407	12899	216006
51 Repairs.....	6764	***	-	*23	***	*186	*156	-	-	*127	19	929	4899
52 Bad debts.....	6761	***	-	-	***	*64	*2110	-	-	*176	62	-	4349
53 Rent paid on business property...	110969	***	*920	-	***	-	*138	*25	*36	*1014	521	1916	105369
54 Taxes paid.....	176820	***	*58	*259	***	*769	*1486	*242	*21	*3200	5956	12623	151304
55 Interest paid.....	604191	***	-	-	***	*422	*4970	*54	*1335	*8117	4850	19236	562119
56 Contributions or gifts.....	5377	***	-	-	***	-	-	*3	-	*25	14	57	5278
57 Amortization.....	266281	***	*36	*94	***	*2182	*5780	*312	*2062	*7103	16670	27143	204365
58 Depreciation.....	1011011	***	*52	*897	***	*5374	*251	*249	*833	19205	27501	52345	901876
59 Depletion.....	902298	***	-	-	***	*3609	-	*30	-	*10215	10216	42376	835838
60 Advertising.....	3692	***	-	*222	***	-	-	-	-	*69	121	330	2950
61 Pension, prof sh, stock, annuity.	35472	***	-	-	***	-	-	-	-	46	28	499	34866
62 Employee benefit programs.....	98476	***	-	-	***	-	*153	-	-	*516	5502	1847	90328
63 Net loss, noncapital assets.....	27505	***	-	-	***	*16	12362	-	-	*175	602	-	8669
64 Other deductions.....	1337004	***	*1506	*7301	***	*2923	*42690	*997	*9217	43566	57770	98171	1051420
65 Total receipts less total deducts..	948396	***	*-1867	*-629	***	*-15801	-24801	*4274	*-8933	4605	-45009	1961	1101082
66 Constructive taxable income from related foreign corporations.....	32161	***	-	-	***	-	-	-	-	-	-	-	32156
67 Net income (less deficit), total...	980027	***	*-1867	*-629	***	*-16156	-24801	*4274	*-8933	4544	-45009	1858	1133227
68 Net income, total.....	1413607	***	-	*448	***	-	*45198	*4562	-	*37436	11174	55450	1246547
69 Deficit, total.....	433580	***	*1867	*1077	***	*16156	*69999	*288	*8933	*32893	56183	53592	113320
70 Net income (less def), Form 1120-A.	-	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*37879	***	*-1867	*-1077	***	-	28031	-	-	-	-	-	-
73 Statutory special deductions, total	131437	***	-	*448	***	-	*17168	*3	-	*20201	2336	8226	83021
74 Net operating loss deduction....	119460	***	-	*448	***	-	*17168	-	-	*19170	2336	-	80339
75 Dividends received deduction....	*11977	***	-	-	***	-	-	*3	-	*1031	-	8226	2682
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1241387	***	-	-	***	-	-	*4560	-	*17235	8838	47224	1163530
78 Income tax before credits, total...	503900	***	-	-	***	-	*181	*1550	-	*6033	3791	17209	475136
79 Regular tax.....	434118	***	-	-	***	-	-	*1550	-	*5865	3056	16412	407236
80 Personal holding company tax.....	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	67013	***	-	-	***	-	*181	-	-	*131	721	728	65253
83 Environmental tax.....	2675	***	-	-	***	-	-	-	-	*38	15	69	2553
84 Foreign tax credit.....	177474	***	-	-	***	-	-	-	-	-	422	-	177051
85 U.S. Possessions tax credit.....	-	***	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*264	***	-	-	***	-	-	*55	-	-	-	209	-
87 General business credit.....	923	***	-	-	***	-	-	-	-	-	-	-	923
88 Prior year minimum tax credit.....	*19173	***	-	-	***	-	-	*613	-	*213	926	550	16871
89 Income tax after credits, total....	306066	***	-	-	***	-	*181	*882	-	*5820	2443	16449	280290

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Other
metal mining

MINOR INDUSTRY 1098 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.....	210	***	-	-	***	*69	*42	*8	*13	*10	3	4	3
2 Total assets.....	4372270	-	-	-	***	*53091	*76635	*52709	*264856	*413984	210086	743180	2539773
3 Cash.....	202093	-	-	-	***	*3195	*1455	*12071	*26174	*8693	17777	35325	84842
4 Notes and accounts receivable....	731425	-	-	-	***	-	*16535	-	*63540	*29949	33799	163219	423938
5 Less: Allowance for bad debts.....	5113	-	-	-	***	-	-	-	-	-	299	4812	3
6 Inventories.....	438121	-	-	-	***	-	*463	-	*45181	*78205	32885	127594	153794
7 U.S. govt. obligations, total....	*1225	-	-	-	***	-	-	-	-	*1225	-	-	-
8 Tax-exempt securities.....	6105	-	-	-	***	-	-	-	-	-	-	-	6105
9 Other current assets.....	300920	-	-	-	***	*5775	*981	-	*31464	*78716	4713	35949	143320
10 Loans to stockholders.....	*8491	-	-	-	***	-	-	-	*519	*7973	-	-	-
11 Mortgage and real estate loans...	*258	-	-	-	***	-	-	-	-	*193	-	-	66
12 Other investments.....	1284525	-	-	-	***	-	*1771	*40638	*42432	*80800	9168	56226	1053491
13 Depreciable assets.....	3301522	-	-	-	***	*34683	*64326	-	*162188	*251409	113796	636119	1654295
14 Less: Accumulated depreciation	2310328	-	-	-	***	*1256	*46392	-	*114701	*149831	55973	406630	1150840
15 Depletable assets.....	*310935	-	-	-	***	*9963	-	-	-	*35934	1018	16649	242420
16 Less: Accumulated depletion...	*205580	-	-	-	***	-	-	-	-	*11369	388	230	193593
17 Land.....	74005	-	-	-	***	*123	*33689	-	*24386	-	4607	2857	8344
18 Intangible assets (Amortizable)...	*86725	-	-	-	***	-	*7549	-	5	*1	15677	63030	463
19 Less: Accumulated amortization	*20678	-	-	-	***	-	*5662	-	2	*-0	54	14941	19
20 Other assets.....	167620	-	-	-	***	*608	*1919	-	*-16330	*2085	33361	32826	113151
21 Total liabilities.....	4372270	-	-	-	***	*53091	*76635	*52709	*264856	*413984	210086	743180	2539773
22 Accounts payable.....	586543	-	-	-	***	*7389	*2601	*68	*45624	*25073	9388	92007	402816
23 Mort, notes, and bonds under 1 yr	178704	-	-	-	***	-	*9562	*1	*29896	*9895	13545	94359	21445
24 Other current liabilities.....	208390	-	-	-	***	*18515	*682	-	*9472	*4193	25456	34117	115327
25 Loans from stockholders.....	*129302	-	-	-	***	-	*46613	-	*29620	*31503	-	20100	1465
26 Mort, notes, bonds, 1 yr or more.	749880	-	-	-	***	*170	*5299	-	*16817	*55543	32978	149355	489718
27 Other liabilities.....	504893	-	-	-	***	-	-	-	*13867	*24215	20916	134460	306887
28 Net worth.....	2014558	-	-	-	***	*27016	*11878	*52640	*119560	*263561	107802	218782	1202114
29 Capital stock.....	396673	-	-	-	***	*424	*151	*147	*222370	*109788	20934	2233	37289
30 Paid-in or capital surplus.....	3092416	-	-	-	***	*57428	*252299	*397696	*48816	*239616	66025	190945	1829024
31 Retained earnings, appropriated.	-	-	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-1160629	-	-	-	***	*-30836	-	*-345202	*-224190	*-85827	26821	25604	-524299
33 Retained earnings (S Corp).....	*-168007	-	-	-	***	-	*-240572	-	*72565	-	-	-	-
34 Less: Cost of treasury stock...	*145896	-	-	-	***	-	-	-	-	*16	5979	-	139901
35 Total receipts.....	2907024	***	-	-	***	*2807	*77992	*1534	*395832	*251421	243037	489006	1434466
36 Business receipts.....	2660420	-	-	-	***	-	*77990	-	*379077	*248423	200243	466102	1288585
37 Interest.....	52730	***	-	-	***	*215	-	*584	*1315	*696	2448	12714	34521
38 Interest on govt. obligations....	*162	-	-	-	***	-	-	-	*65	-	-	-	97
39 Rents.....	3601	-	-	-	***	-	-	-	-	-	-	704	2897
40 Royalties.....	*2273	-	-	-	***	*2261	-	-	-	-	12	-	-
41 Net S-T cap gain less net LT loss	*350	-	-	-	***	-	-	-	-	*301	-	-	49
42 Net L-T cap gain less net ST loss	*47607	***	-	-	***	-	-	-	-	-	-	140	37122
43 Net gain, noncapital assets.....	5595	-	-	-	***	-	*2	-	*2013	*5	187	1383	2005
44 Dividends, domestic corporations.	*4157	-	-	-	***	-	-	*429	-	*12	-	-	3716
45 Dividends, foreign corporations..	359	-	-	-	***	-	-	-	-	139	-	-	220
46 Other receipts.....	129769	-	-	-	***	*330	-	*520	*13362	*1846	40147	7962	65254
47 Total deductions.....	2772694	***	-	-	***	*18157	*83102	*1366	*391719	*245809	193901	496138	1337413
48 Cost of goods.....	1984690	-	-	-	***	*2712	*6326	-	*305342	*205238	152870	279381	1032820
49 Compensation of officers.....	14644	-	-	-	***	*391	*3183	-	*2214	*1374	3125	1097	3260
50 Salaries and wages.....	77298	-	-	-	***	*8420	*25873	-	*8027	*1552	2811	1817	28797
51 Repairs.....	24093	-	-	-	***	-	*5465	-	*13561	*10	152	67	4839
52 Bad debts.....	*13269	-	-	-	***	-	*315	-	*101	*85	154	-	12615
53 Rent paid on business property...	15057	-	-	-	***	*287	*2967	-	*6315	*341	464	640	4044
54 Taxes paid.....	85649	***	-	-	***	*553	*3858	-	*6445	*1399	2216	46280	24094
55 Interest paid.....	63255	-	-	-	***	*184	*1518	*879	*5090	*3212	2902	21094	28376
56 Contributions or gifts.....	*532	-	-	-	***	-	-	-	*-0	*28	27	-	476
57 Amortization.....	22361	***	-	-	***	*51	*1510	-	*150	*3785	184	1489	14189
58 Depreciation.....	112750	-	-	-	***	*108	*5487	-	*9115	*6210	5693	27655	58483
59 Depletion.....	91293	-	-	-	***	-	-	-	*10095	*3919	4778	32841	39661
60 Advertising.....	*921	-	-	-	***	*104	*69	-	*492	*7	236	-	14
61 Pension, prof sh, stock, annuity.	11276	-	-	-	***	-	*119	-	-	*615	708	140	9693
62 Employee benefit programs.....	11616	-	-	-	***	*34	*6417	-	*69	*254	1488	371	2983
63 Net loss, noncapital assets.....	*3532	-	-	-	***	-	-	-	*-0	*2313	54	1165	-
64 Other deductions.....	240459	***	-	-	***	*5313	*19995	*486	*24704	*15467	16041	82102	73068
65 Total receipts less total deducts..	134330	***	-	-	***	*-15350	*-5110	*168	*4113	*5612	49136	-7131	97053
Constructive taxable income from													
66 related foreign corporations....	476	-	-	-	***	-	-	-	-	110	341	-	24
67 Net income (less deficit), total...	134643	***	-	-	***	*-15350	*-5110	*168	*4048	*5722	49477	-7131	96980
68 Net income, total.....	200251	-	-	-	***	*237	*6440	*168	*21633	*9285	50747	6459	96980
69 Deficit, total.....	65608	***	-	-	***	*15587	*11550	-	*17585	*3563	1271	13590	-
70 Net income (less def), Form 1120-A.	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-2462	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*3672	-	-	-	***	-	*-5110	-	*8781	-	-	-	-
73 Statutory special deductions, total	39727	-	-	-	***	*237	-	*168	*4254	*6925	19913	-	5259
74 Net operating loss deduction....	*36628	-	-	-	***	*237	-	*50	*4254	*6917	19913	-	2287
75 Dividends received deduction....	*3098	-	-	-	***	-	-	*118	-	*8	-	-	2973
76 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	*145311	-	-	-	***	-	-	-	*8598	*2368	30835	6459	91721
78 Income tax before credits, total...	53855	-	-	-	***	-	-	-	*3908	*845	11060	2993	33891
79 Regular tax.....	*49953	-	-	-	***	-	-	-	*2899	*805	10792	2196	32102
80 Personal holding company tax....	-	-	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*3613	-	-	-	***	-	-	-	*992	*33	208	754	1627
83 Environmental tax.....	288	-	-	-	***	-	-	-	17	7	60	43	162
84 Foreign tax credit.....	*29346	-	-	-	***	-	-	-	*146	-	2193	2196	24811
85 U.S. Possessions tax credit.....	-	-	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	***	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	1250	-	-	-	***	-	-	-	-	-	1250	-	-
89 Income tax after credits, total....	23258	-	-	-	***	-	-	-	*3761	*845	7617	797	9080

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Coal mining

MAJOR GROUP 03 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.....	1584	*5	*406	*149	*235	*294	324	*46	74	*16	11	14	11
2 Total assets.....	51094162	-	*20949	*16160	*89079	*226627	655445	*276563	1124126	*598922	730997	2285787	45069506
3 Cash.....	760408	-	*17362	-	*20288	*71345	66690	*47365	70706	*65957	46095	114651	239949
4 Notes and accounts receivable....	22958399	-	*1359	-	*11076	*38120	111997	*15887	198641	*99207	106179	256952	22118984
5 Less: Allowance for bad debts.....	21555	-	-	-	-	-	-	-	*1736	*6233	1259	8672	3655
6 Inventories.....	826523	-	-	-	-	-	*34333	*9502	60199	*28582	35798	120912	537197
7 U.S. govt. obligations, total.....	*111354	-	-	-	-	-	-	*1214	*11967	-	130	54755	43288
8 Tax-exempt securities.....	*94575	-	-	-	-	*36825	-	*11453	*13402	-	-	2335	30559
9 Other current assets.....	439343	-	*1952	*14667	*3591	*19797	*10632	*10050	20043	*12830	17011	85444	243326
10 Loans to stockholders.....	147693	-	-	-	*231	*2210	*5280	*1792	*1037	-	629	105151	31365
11 Mortgage and real estate loans....	1356	-	-	-	-	-	-	-	-	-	-	1356	-
12 Other investments.....	14948795	-	-	-	-	*74	*96710	*10991	134402	*124198	85067	439619	14057735
13 Depreciable assets.....	12823309	-	*11347	-	*132804	*266428	419849	*399364	1251790	*473469	485530	1622301	7760428
14 Less: Accumulated depreciation	7465699	-	*11118	-	*95558	*231678	282457	*279963	792729	*302350	229789	964931	4275125
15 Depletable assets.....	2364540	-	-	-	-	-	*131494	*63196	*51862	*115751	82802	303718	1615717
16 Less: Accumulated depletion....	660851	-	-	-	-	-	*47417	*26147	*21315	*79606	6613	117760	361993
17 Land.....	855936	-	*45	-	-	*14752	*16002	*6156	49587	*16968	17462	35890	699072
18 Intangible assets (Amortizable)...	1946215	-	-	-	-	-	*934	*5704	*26862	*15467	22239	135434	1739574
19 Less: Accumulated amortization	782416	-	-	-	-	-	*934	*2319	*11734	*5929	10294	23415	727790
20 Other assets.....	1746237	-	*4	*1494	*16648	*8755	*92333	*2318	61143	*40612	80007	122048	1320876
21 Total liabilities.....	51094162	-	*20949	*16160	*89079	*226627	655445	*276563	1124126	*598922	730997	2285787	45069506
22 Accounts payable.....	16786466	-	*47202	*14667	*16161	*31697	99917	*44222	145074	*25493	70622	168472	16122937
23 Mort, notes, and bonds under 1 yr	672221	-	-	-	*15942	-	*71525	*37895	107797	*13187	50447	126210	249218
24 Other current liabilities.....	3176087	-	*18007	-	*58491	*1747	*92535	*71006	54726	*74236	60933	325779	2418628
25 Loans from stockholders.....	941074	-	*175821	-	*15729	*4990	*163285	*43852	*30486	-	55900	231309	219702
26 Mort, notes, bonds, 1 yr or more.	4283100	-	*1291	-	*45515	*35353	*216369	*35771	224766	*39384	263277	431157	2990218
27 Other liabilities.....	6709775	-	*10283	-	*22064	*184	*74081	*1090	179415	*54838	149360	431000	5787826
28 Net worth.....	18525440	-	*231656	*1494	*84822	*153024	-62268	*42727	381863	*391783	80459	571860	17280977
29 Capital stock.....	2729420	-	*491	*1494	*326	*52559	25418	*34668	6933	*234774	20006	150345	2202406
30 Paid-in or capital surplus.....	14747853	-	-	-	*866	*3809	*455166	*42696	412522	*153769	99555	727952	12851518
31 Retained earnings, appropriated.	*55068	-	-	-	-	-	-	-	-	*1	-	-	55068
32 Retained earnings-unappropriated	1120537	-	*-14150	-	*-63098	*27273	*-135679	*14181	*-191022	*-100407	-62083	-218726	1864248
33 Retained earnings (S Corp).....	188634	-	*-217997	-	*-20116	*99086	-406271	*13386	*241686	*103922	35381	-	339558
34 Less: Cost of treasury stock....	316073	-	-	-	*2800	*29704	*903	*62204	*88256	*275	12399	87711	31822
35 Total receipts.....	19813379	*57929	*286570	*1371306	*341209	*666624	1950281	*440028	1603695	*606233	745217	2471060	9273228
36 Business receipts.....	18069034	*57929	*260190	*1365188	*339237	*662196	1933846	*433460	1533015	*525449	685406	2223198	8049919
37 Interest.....	326461	-	-	*6030	*565	*1221	*1683	*664	*4910	*10075	8384	67994	224936
38 Interest on govt. obligations....	*7132	-	-	-	-	*1221	-	-	*936	-	1286	1729	1959
39 Rents.....	40881	-	-	-	-	*399	-	*273	*17453	*1213	7504	3459	10580
40 Royalties.....	141489	-	*5353	-	-	*813	-	-	*348	298	465	12535	121677
41 Net S-T cap gain less net LT loss	4685	-	-	-	-	-	-	-	-	-	-	124	4561
42 Net L-T cap gain less net ST loss	274383	-	-	-	-	*773	*10579	-	*6614	*221	6311	55985	193899
43 Net gain, noncapital assets.....	84571	-	*13492	-	-	-	*934	*1203	*13618	*49	1081	26604	27589
44 Dividends, domestic corporations.	12566	-	-	-	-	-	-	-	*977	*186	210	605	10588
45 Dividends, foreign corporations..	*754	-	-	-	-	-	-	-	-	*38	-	316	400
46 Other receipts.....	851424	-	*7535	*88	*1407	*2	*3239	*4428	25823	*68704	34569	78511	627119
47 Total deductions.....	19236835	*53156	*313034	*1365545	*372747	*660813	1895502	*459476	1609922	*611131	729720	2481975	8683813
48 Cost of goods.....	11537645	*42800	*180120	-	*154668	*119333	*1295156	*340432	971769	*380340	579427	1791941	5681661
49 Compensation of officers.....	87091	-	*864	-	*15077	-	*2566	*3303	18129	*8243	5325	13085	20500
50 Salaries and wages.....	566617	-	*57500	-	*53712	*134516	*45696	*6891	99424	*11956	11260	51673	93990
51 Repairs.....	540282	-	*5049	*243676	*14719	*45536	*14795	*3918	50114	*2927	442	4759	154346
52 Bad debts.....	16794	-	-	-	*528	-	*1937	*387	*1879	*583	154	5868	5458
53 Rent paid on business property....	203380	-	*6057	-	*184	*57196	23455	*4490	32857	*2472	501	21386	54783
54 Taxes paid.....	921411	*1620	*22081	*12363	*19723	*45410	67132	*16689	79760	*44021	14615	101534	496463
55 Interest paid.....	573682	*1408	*304	*95	*4767	*4995	22779	*12384	26013	*13315	27914	100488	359220
56 Contributions or gifts.....	2203	-	-	-	-	*102	*16	-	*68	*34	45	128	1809
57 Amortization.....	113562	*181	-	-	*30	*220	*2809	*2443	*4307	*8866	2305	21305	71095
58 Depreciation.....	811946	*2606	*2804	-	*14356	*17669	*35317	*28196	94654	*26637	23306	73444	492956
59 Depletion.....	495893	*2984	-	-	*6292	*74	*6570	*6402	*35193	*11668	7575	46328	372807
60 Advertising.....	8770	-	*12	-	*279	*133	*121	*11	*861	*353	344	3803	2852
61 Pension, prof sh, stock, annuity.	73323	-	-	-	-	*861	*1786	*4340	10570	*604	2393	7104	45665
62 Employee benefit programs.....	603208	-	*18689	*80117	*17103	*50096	*87470	*8012	38853	*12297	15769	38914	235889
63 Net loss, noncapital assets.....	64730	-	-	-	*13179	*9694	-	*4643	*2416	*28162	17	4365	2255
64 Other deductions.....	2616297	*1557	*19554	*1029294	*58131	*174977	287897	*16937	143053	*58653	38327	195852	592065
65 Total receipts less total deducts..	576544	*4773	*-26464	*5761	*-31538	*5811	54779	*-19448	-6227	*-4899	15496	-10915	589415
Constructive taxable income from													
66 related foreign corporations.....	15535	-	-	-	-	-	-	-	-	-	-	-	15535
67 Net income (less deficit), total...	584948	*4773	*-26464	*5761	*-31538	*4590	54779	*-19448	-7163	*-4899	14210	-12644	602991
68 Net income, total.....	1033465	*4773	*21811	*5761	*9438	*24650	*106533	*15709	*26700	*18072	22252	53523	724244
69 Deficit, total.....	448518	-	*48275	-	*40976	*20060	*51754	*35158	*33863	*22971	8042	66167	121253
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	-25950	*4773	*-17002	-	*-7019	*13559	29798	*-4232	*5010	*210	3360	-	-54408
73 Statutory special deductions, total	151394	-	*3914	-	*9438	*3280	*27337	-	*1921	*149	10194	28725	66435
74 Net operating loss deduction.....	142415	-	*3914	-	*9438	*3280	*27337	-	*1415	-	10047	27986	58999
75 Dividends received deduction....	8979	-	-	-	-	-	-	-	*507	*149	147	739	7437
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	729933	-	*3438	*5761	-	*1435	*1923	-	*5720	*17612	8441	24961	660642
78 Income tax before credits, total...	286282	-	*516	*864	-	*724	*378	-	*2976	*5995	3085	13528	258217
79 Regular tax.....	252409	-	*516	*864	-	*215	*378	-	*1896	*5988	2871	8491	231190
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	32619	-	-	-	-	*509	-	-	*1080	-	198	4952	25879
83 Environmental tax.....	1254	-	-	-	-	-	-	-	-	*7	15	84	1148
84 Foreign tax credit.....	162213	-	-	-	-	-	-	-	-	-	-	1522	160691
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	8	-	-	-	-	-	-	-	-	-	-	8	-
87 General business credit.....	*843	-	-	-	-	-	-	-	-	*184	-	659	-
88 Prior year minimum tax credit....	*7662	-	-	-	-	-	-	-	-	*335	3	426	6899
89 Income tax after credits, total....	115556	-	*516	*864	-	*724	*378	-	*2976	*5477	3082	10913	90627

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 04 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.....	27487	1482	12893	4274	2719	2679	2383	473	271	107	69	63	73
2 Total assets.....	160506451	-	435857	709003	961067	1992515	4956985	3398600	4250052	3745774	5072990	10223745	124759863
3 Cash.....	5950581	-	141021	157997	159744	327915	699069	458262	433294	415859	446871	484705	2225844
4 Notes and accounts receivable....	13762891	-	*20992	115615	257076	326237	784148	668395	568133	640412	562393	1288045	8531445
5 Less: Allowance for bad debts.....	164631	-	-	-	*219	*39	*9590	*12831	4120	6124	7960	17871	105877
6 Inventories.....	3648187	-	*20761	*13445	*33801	31022	54927	25765	115184	74026	74109	162379	3042767
7 U.S. govt. obligations, total.....	1283190	-	-	-	*18223	*46858	*87143	*71776	*123354	*9386	103417	119191	703841
8 Tax-exempt securities.....	116912	-	-	-	-	-	*27865	-	*43791	23186	19871	-	2198
9 Other current assets.....	6438100	-	20130	61607	30364	146073	223810	152983	202941	153530	166728	727970	4551964
10 Loans to stockholders.....	898702	-	49620	*62473	*29894	90836	259846	21140	93283	*14288	31958	9376	235986
11 Mortgage and real estate loans....	170261	-	-	-	-	-	*16228	*162	-	*1830	1722	22085	128234
12 Other investments.....	60145724	-	*292	*27460	127837	243529	782422	617076	643972	601975	446234	1057614	55597313
13 Depreciable assets.....	67124412	-	655400	845109	822212	1414794	2689419	1556991	1679347	1230444	2085801	4987287	49157608
14 Less: Accumulated depreciation	32426200	-	536359	716645	650478	954253	1762917	1005251	1041856	559391	1147914	2460119	21591017
15 Depletable assets.....	50037415	-	*47136	572759	209881	519677	1534522	1010102	2093342	1754491	3765816	5888170	32641519
16 Less: Accumulated depletion....	24371095	-	*23408	455281	114107	345411	794916	427485	1003246	811192	1981646	2559934	15854467
17 Land.....	1749445	-	*10738	*9617	*12790	85676	122192	154018	188192	49320	90124	67108	959669
18 Intangible assets (Amortizable)...	5151039	-	57178	*2663	*18157	50628	81110	123048	101187	105802	161740	377307	4072219
19 Less: Accumulated amortization	2362999	-	31543	*2060	*14408	39259	26842	86216	50504	54917	91029	173142	1793079
20 Other assets.....	3354518	-	3899	14246	20300	48233	188550	70664	63758	102846	344751	243575	2253695
21 Total liabilities.....	160506451	-	435857	709003	961067	1992515	4956985	3398600	4250052	3745774	5072990	10223745	124759863
22 Accounts payable.....	8588261	-	15474	70659	129662	227442	542021	459590	325890	545665	398789	737807	5135261
23 Mort, notes, and bonds under 1 yr	4233622	-	*15697	*113878	*18688	256628	383962	183811	296231	155399	126065	244784	2438478
24 Other current liabilities.....	7249709	-	65999	161537	66727	154002	298320	247751	270768	159137	184734	515768	5124965
25 Loans from stockholders.....	2241206	-	136838	236926	*12718	264939	319541	*351296	*134874	446113	3835	106661	227465
26 Mort, notes, bonds, 1 yr or more.	38778873	-	*93260	107429	218699	472275	899423	358465	1050793	1220855	1457886	2597481	30302307
27 Other liabilities.....	15339182	-	*8482	*8868	*47391	55581	180973	137764	85508	292149	421677	493930	13615052
28 Net worth.....	84075598	-	103761	9706	467181	561648	2332744	1659922	2085988	926456	2480004	5531855	67916334
29 Capital stock.....	8673089	-	452505	84928	130434	236709	710032	352548	415409	521141	215460	500810	5050413
30 Paid-in or capital surplus.....	81596817	-	318814	1530193	1528917	1395325	1410807	1590983	1810173	1651877	2577510	4698136	63084081
31 Retained earnings, appropriated.	121771	-	-	-	-	*9998	*6801	-	*75262	*24973	1025	2712	1000
32 Retained earnings-unappropriated	-5673223	-	-170056	-1386174	-1123170	-726931	-226200	-507879	-139278	-1163780	-562908	293859	39295
33 Retained earnings (S Corp).....	1456383	-	-492236	-192020	*-36138	-228985	566498	335477	-28570	-56766	291613	122303	1175207
34 Less: Cost of treasury stock....	2099239	-	*5266	*27222	*32863	124468	135194	113908	47006	50988	42696	85965	1433662
35 Total receipts.....	77247813	2378209	1362612	1065272	1294587	2273878	3490591	2008044	1969681	2096023	2023304	6092276	51193337
36 Business receipts.....	68588866	2253893	1098571	901050	1149134	2074497	3003232	1683644	1562599	1905813	1723050	5532463	45703828
37 Interest.....	1941029	11709	2560	4768	2770	11404	34274	26731	45215	33310	39029	152027	1577233
38 Interest on govt. obligations....	20850	*110	-	-	*2273	*35	2630	*1751	*3789	*3688	2195	2128	2250
39 Rents.....	224081	*812	*917	*5	*5677	*9712	7466	*7562	25089	5122	9272	27356	125093
40 Royalties.....	292662	*5627	*6358	*2001	*12303	*7798	112303	*22588	19881	*4064	28534	7029	64177
41 Net S-T cap gain less net LT loss	50094	*307	*2260	*1333	*1038	*297	*2537	*279	*485	*1193	2649	27270	10446
42 Net L-T cap gain less net ST loss	805244	*25951	-	*3645	*13857	*14455	74291	36663	41488	37095	36045	76983	444770
43 Net gain, noncapital assets.....	1040606	32189	*19373	*12614	41169	16865	76438	37668	31904	18578	37298	41215	675295
44 Dividends, domestic corporations..	160877	*308	-	*314	*641	*1809	5200	*12432	3238	*625	8616	8742	118952
45 Dividends, foreign corporations..	231441	-	*226	-	*1381	*532	*359	*4	-	-	74	8668	220196
46 Other receipts.....	3892064	47304	232347	139542	64343	136475	174768	178723	235993	86534	136542	208396	2251097
47 Total deductions.....	74382370	2571783	1337970	960741	1242844	2168454	3345221	1968512	1983889	2158850	2102378	5759973	48781755
48 Cost of goods.....	42923680	1852098	314057	372573	300053	990355	1067707	681262	809557	1353495	808637	3127175	31246711
49 Compensation of officers.....	1183248	*28600	163005	57989	84178	85807	221739	73527	79357	45028	59389	77200	207430
50 Salaries and wages.....	3937382	79454	170539	71778	183684	225528	423709	216100	175370	82365	153846	313467	1841542
51 Repairs.....	475973	2709	22749	15616	17793	40400	57881	35448	5386	6536	24784	37368	209304
52 Bad debts.....	265392	26931	13900	*4510	*4158	*8104	7374	7428	9514	5191	47401	36981	93898
53 Rent paid on business property...	774605	10872	21582	32237	21714	20604	45993	25192	20654	17014	16350	90125	452268
54 Taxes paid.....	1813870	34661	54862	37789	64451	78461	136933	81799	65624	46501	80652	145478	986659
55 Interest paid.....	4296067	32570	28874	27203	19971	52317	122897	44837	104828	108238	125180	290413	3338738
56 Contributions or gifts.....	40437	26	*427	*337	785	*917	1059	*562	1176	167	1122	1226	32633
57 Amortization.....	520677	18035	*3669	*24	*3969	4024	13013	16526	14947	12249	24180	100053	309989
58 Depreciation.....	4020861	84888	44076	29376	69495	123209	200418	135766	123906	143061	165083	399175	2502408
59 Depletion.....	2036004	55622	11473	*20585	*13688	14431	61407	35904	94262	70585	131826	195577	1330642
60 Advertising.....	67849	232	*2079	1342	1887	3631	6220	3360	1086	1044	4018	4151	38797
61 Pension, prof sh, stock, annuity.	284871	*1065	*5055	*2555	*119	*1415	9122	15339	6871	7660	3529	11230	220912
62 Employee benefit programs.....	748472	15194	*10063	*3014	12023	24779	28854	24916	23754	11100	14785	66774	513215
63 Net loss, noncapital assets.....	325026	*19642	*19526	*13909	*743	*2897	3199	*278	21833	6114	14472	21609	200805
64 Other deductions.....	10667955	309182	452034	269904	444133	491574	937696	570267	425765	242503	427123	841970	5255805
65 Total receipts less total deducts..	2865444	-193574	24641	104531	51743	105424	145370	39533	-14209	-62827	-79074	332304	2411583
Constructive taxable income from													
66 related foreign corporations.....	152092	-	-	-	-	-	-	-	-	3876	3198	4946	140072
67 Net income (less deficit), total...	2996686	-193684	24641	104531	49469	105389	142740	37782	-17998	-62639	-78071	335122	2549404
68 Net income, total.....	5650246	100884	136036	181831	121956	192775	367872	176374	200274	76244	136479	544576	3414946
69 Deficit, total.....	2653560	294568	111395	77300	72486	87386	225132	138592	218272	138883	214550	209454	865542
70 Net income (less def), Form 1120-A.	-16696	-	*-13151	*-4268	*722	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-124257	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	814209	*-17459	63334	130933	*54437	111921	210843	54924	4579	6350	32496	70907	90944
73 Statutory special deductions, total	1814318	28861	*4024	*31387	20989	20261	34904	37397	80573	*16056	33033	130449	1376383
74 Net operating loss deduction....	1688950	28646	*4024	*31167	*19435	19059	31264	*28202	78306	*15619	27002	123757	1282468
75 Dividends received deduction.....	125368	*215	-	*220	*1554	*1202	3640	*9195	2267	*437	6031	6691	93915
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2721717	42616	18530	*3535	35055	33051	75013	50078	67108	29159	66932	343834	1956806
78 Income tax before credits, total...	1019543	13325	2779	*598	6535	8652	23623	18181	24634	10825	24004	129557	756831
79 Regular tax.....	929035	12398	2779	*530	6535	8652	22445	16403	22508	9860	23003	119519	684404
80 Personal holding company tax....	*64	-	-	-	-	-	*9	-	*55	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	81904	*182	-	*6									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	15296	1148	6282	2719	1375	1561	1434	354	197	66	62	44	54
2 Total assets.....	131787227	-	214900	449356	473621	1157012	3043367	2566024	3061048	2354782	4588140	7052588	106826387
3 Cash.....	3787271	-	80694	88027	76997	168589	373401	343903	258959	305429	397261	366318	1327692
4 Notes and accounts receivable....	8714526	-	*12450	*60427	77652	163133	437299	344111	358907	377970	446687	651392	5784497
5 Less: Allowance for bad debts.....	87745	-	-	-	*219	*39	*5055	*7984	*2165	*2616	4762	2525	62378
6 Inventories.....	2657367	-	*3427	*1989	*4978	*10253	17502	*20034	107313	44599	46259	34651	2366363
7 U.S. govt. obligations, total....	1186851	-	-	-	*18223	*46858	*72358	*71776	*110186	*381	89452	73776	703841
8 Tax-exempt securities.....	103822	-	-	-	-	-	*27865	-	*30702	23186	19871	-	2198
9 Other current assets.....	5126385	-	*9534	37736	*10003	87527	96965	88306	164888	60661	141935	485277	3943554
10 Loans to stockholders.....	430973	-	*11076	*57842	*24293	*30791	159785	*14464	*48149	*5081	31958	7799	39734
11 Mortgage and real estate loans...	169916	-	-	-	-	-	*16228	*162	-	*1830	1722	22085	127889
12 Other investments.....	54872887	-	*292	*24163	85740	136928	427353	583345	407885	460624	431078	699953	51615525
13 Depreciable assets.....	46774714	-	401070	209763	435422	687387	1242398	931363	856687	412136	1687107	2058059	37853322
14 Less: Accumulated depreciation	21875273	-	332921	155853	365084	452566	818693	596030	476259	248232	938671	1008461	16482503
15 Depletable assets.....	47485451	-	*39444	572759	*178489	489212	1471440	919152	1768136	1534453	3765816	5755363	30991187
16 Less: Accumulated depletion...	22621375	-	*19079	455281	*101462	326069	781713	384864	797820	734324	1981646	2490994	14548122
17 Land.....	1454735	-	*5324	*1950	*8827	66667	100107	144930	172497	*24405	79056	45953	805018
18 Intangible assets (Amortizable)...	3506756	-	*28456	*2622	*569	50074	71391	119375	77122	84422	155969	322488	2594267
19 Less: Accumulated amortization	2044834	-	*25317	*2020	*162	38825	23472	85267	40411	51853	88444	157478	1531584
20 Other assets.....	2144799	-	*449	*5232	*19355	*37093	158206	59249	16272	56631	307491	188931	1295889
21 Total liabilities.....	131787227	-	214900	449356	473621	1157012	3043367	2566024	3061048	2354782	4588140	7052588	106826387
22 Accounts payable.....	6333537	-	*413	*54264	90552	116788	312799	329417	225970	342654	342830	532187	3985662
23 Mort, notes, and bonds under 1 yr	3521861	-	-	*40716	*3300	203780	275715	131791	261818	46931	104957	136379	2316475
24 Other current liabilities.....	5475943	-	*50018	*149364	57083	99454	155557	166421	205924	38816	154932	304050	4094324
25 Loans from stockholders.....	1600989	-	76072	*212556	*6620	186181	249615	*309757	*88287	*278642	3835	65020	124404
26 Mort, notes, bonds, 1 yr or more.	32269989	-	*35186	*50875	*161567	249015	583175	311260	836392	514384	1415239	1945842	26167054
27 Other liabilities.....	13604752	-	*4341	*5360	236	*24716	84238	119236	76095	127136	353357	293550	12519688
28 Net worth.....	68980155	-	48871	-63779	154264	277078	1382268	1198143	1366562	1006219	2212990	3778760	57618781
29 Capital stock.....	6956457	-	155236	22298	55698	158580	516411	192497	334079	310535	175235	280143	4755745
30 Paid-in or capital surplus.....	67157195	-	257099	1511863	*1378667	1083677	1066010	1422936	1319584	1307594	2062502	3389580	52357682
31 Retained earnings, appropriated.	*102347	-	-	-	-	*62	*150	-	*75262	*24973	901	-	1000
32 Retained earnings-unappropriated	-4706128	-	-157745	-1404918	-1212885	-771083	-400342	-470201	-122937	-600322	-280413	47183	667534
33 Retained earnings (S Corp).....	1208537	-	*-205718	*-193024	*-63872	-110381	313290	113785	-213872	*-20795	291613	122303	1175207
34 Less: Cost of treasury stock...	1738252	-	-	-	*3344	*83778	113251	*60874	25555	*15766	36848	60449	1338387
35 Total receipts.....	55597968	2078871	377141	553384	489964	1028613	1432450	907870	904221	1240679	1558575	3568563	41457637
36 Business receipts.....	48760128	2026073	328691	458929	450663	848787	1047325	646540	634118	1149911	1279703	3144920	36744469
37 Interest.....	1695135	4277	*1847	*1878	1076	7384	26446	24552	32812	16542	35685	106855	1435781
38 Interest on govt. obligations....	13740	*110	-	-	-	-	*2240	*1518	*2974	*2400	2195	80	2223
39 Rents.....	168900	*742	*563	*5	*5419	*9428	3947	*742	21661	*1916	9170	15359	99949
40 Royalties.....	257826	*5616	*4967	*2001	*4195	*6889	105415	*14281	19881	*1409	28350	6609	58212
41 Net S-T cap gain less net LT loss	44909	*307	*2260	-	*1038	*297	*2537	*279	*448	*1193	2649	24077	9824
42 Net L-T cap gain less net ST loss	545580	*25929	-	*3645	*4136	*6259	73471	36660	19869	*32986	35569	68956	238101
43 Net gain, noncapital assets.....	769617	*27532	*3959	*7325	*2489	*15785	48270	25085	21203	10709	36444	19850	550965
44 Dividends, domestic corporations.	153805	*308	*305	*641	*1453	*2545	*12432	3229	*617	8406	7381	116488	116488
45 Dividends, foreign corporations..	219566	-	*226	-	*1381	*532	*359	-	-	-	74	3121	213872
46 Other receipts.....	2968763	-12023	34627	79296	*18924	131799	119896	145781	148028	22996	120331	171355	1987753
47 Total deductions.....	53535087	2210907	396133	482018	461786	921979	1381958	947042	1006673	1270781	1639060	3314871	39501881
48 Cost of goods.....	32152038	1718817	*59019	*174928	*56811	300349	287420	186258	172487	805429	568192	1746608	26075720
49 Compensation of officers.....	602130	*5969	*50099	*28624	*34128	37151	104489	33239	54427	22271	53610	36302	141820
50 Salaries and wages.....	1715647	43348	*12163	*14508	*41940	67045	114541	85302	127947	34417	89675	111970	972790
51 Repairs.....	208266	1566	*3699	*1268	*1421	11776	6957	5941	4098	3411	8912	10101	149116
52 Bad debts.....	179821	26133	13900	*4075	*70	*5175	*1574	6676	2176	*1641	46908	6780	64712
53 Rent paid on business property...	424967	7020	*7112	*1480	4616	12223	21524	10686	14721	6629	11205	20908	306844
54 Taxes paid.....	1227944	31025	15873	20607	26606	38119	70449	43793	45588	33158	57218	86663	758847
55 Interest paid.....	3725918	20811	22054	17858	6017	36256	80166	33848	80830	65226	114588	219655	3028610
56 Contributions or gifts.....	30363	1	*337	*445	*309	149	*271	883	*70	1082	304	26512	26512
57 Amortization.....	415076	17000	*919	*24	*57	*3974	6045	16389	12129	4210	23019	47897	283414
58 Depreciation.....	2401813	38072	26449	15633	23952	71619	94451	79440	64767	49040	123650	201703	1613035
59 Depletion.....	1934954	47126	8926	*19875	*9947	13607	49809	28641	86457	60941	131423	190514	1287688
60 Advertising.....	21839	3	*77	*142	*161	*738	1819	1034	384	*205	2521	478	14278
61 Pension, prof sh, stock, annuity.	158312	*104	-	*813	-	*154	3698	*7839	4935	2272	2988	4669	130840
62 Employee benefit programs.....	440328	5024	*1844	*1868	*2255	*12621	9569	4920	13408	8881	11182	366617	366617
63 Net loss, noncapital assets.....	303537	*19237	*19514	*10828	*6	*803	*2243	*242	21475	*4413	13044	18154	193578
64 Other deductions.....	7592134	229652	154486	169150	253354	310059	527054	402522	299962	175309	382143	600984	4087459
65 Total receipts less total deducts..	2062880	-132036	-18993	71366	28178	106635	50493	-39172	-102452	-30102	-80485	253693	1955757
Constructive taxable income from													
66 related foreign corporations.....	134861	-	-	-	-	-	-	-	-	3876	3179	-	127807
67 Net income (less deficit), total...	2184002	-132146	-18993	71366	28178	106635	48253	-40690	-105426	-28626	-79502	253612	2081340
68 Net income, total.....	4248424	74903	68470	128197	61352	144614	208997	94710	98213	55483	116287	426467	2770730
69 Deficit, total.....	2064422	207049	87463	56831	*33175	37980	160744	135400	203638	84109	195788	172854	689390
70 Net income (less def), Form 1120-A.	*1141	-	*419	-	*722	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-79974	-79974	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	521661	*-17459	*17362	*103183	*30916	112401	95411	8075	-29847	*7271	32496	70907	90944
73 Statutory special deductions, total	1319768	10836	*2793	*5860	*14952	15445	30426	16506	36941	*16051	20540	98534	1050885
74 Net operating loss deduction....	1200032	*10620	*2793	*5647	*13398	*14528	28645	*7314	*34681	*15619	14656	93431	958701
75 Dividends received deduction....	119736	*215	-	*213	*1554	*917	*1781	*9192	2260	*432	5884	5103	92184
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2169045	*34661	*7156	*3177	*10544	*15108	45672	*39019	44032	*15038	59232	257334	1638073
78 Income tax before credits, total...	817963	10306	*1073	*477	*1986	*3859	14568	14332	15865	5435	21188	95830	633044
79 Regular tax.....	747360	*10081	*1073	*477	*1986	*3859	14164	*12734	14723	*5091	20385	89753	573034
80 Personal holding company tax....	*64	-	-	-	-	-	*9	-	-	*55	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	64229	*150	-	-	-	-	*395	*1583	*1061	*328	749	5687	54277
83 Environmental tax.....	3512	*25	-	-	-	-	-	*15	*26	*16	54	390	2986
84 Foreign tax credit.....	298091	-	*9	-	-</								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	12192	334	6611	1556	1344	1118	949	119	74	42	7	19	19
2 Total assets.....	28719224	-	220957	259646	487445	835503	1913618	832576	1189005	1390992	484849	3171158	17933476
3 Cash.....	2163310	-	60327	69970	82747	159326	325668	114358	174335	110430	49610	18387	898152
4 Notes and accounts receivable....	5048365	-	*8542	55188	179424	163104	346848	324285	209226	262442	115706	636653	2746948
5 Less: Allowance for bad debts.....	76887	-	-	-	-	-	*4535	*4846	*1955	*3508	3198	15346	43499
6 Inventories.....	990820	-	*17334	*11456	*28824	*20769	37425	*5731	7871	29428	27850	127728	676404
7 U.S. govt. obligations, total....	*96338	-	-	-	-	-	*14784	-	*13168	*9005	13965	45415	-
8 Tax-exempt securities.....	*13089	-	-	-	-	-	-	-	*13089	-	-	-	-
9 Other current assets.....	1311715	-	*10596	*23871	20361	58546	126845	64677	38053	92870	24793	242693	608410
10 Loans to stockholders.....	467730	-	*38544	*4631	*5601	*60046	100061	*6676	*45134	*9207	-	1577	196253
11 Mortgage and real estate loans...	344	-	-	-	-	-	-	-	-	-	-	-	344
12 Other investments.....	5272837	-	-	*3297	*42097	*106601	355069	*33731	236087	141350	15156	357661	3981788
13 Depreciable assets.....	20349698	-	254330	635346	386790	727408	1447021	625628	822660	818309	398695	2929227	11304287
14 Less: Accumulated depreciation	10550927	-	203438	560792	285394	509224	944224	409221	565598	311158	209242	1451658	5108514
15 Depletable assets.....	2551964	-	*7693	-	*31392	*30465	*63081	*90950	325206	*220039	-	132806	1650332
16 Less: Accumulated depletion...	1749720	-	*4330	-	*12645	*19342	*13203	*42621	*205425	*76868	-	68941	1306345
17 Land.....	294710	-	*5413	*7666	*3963	*19009	22085	*9089	15695	24916	11068	21155	154651
18 Intangible assets (Amortizable)..	1644284	-	*28723	*41	*17588	*553	*9719	*3673	*24065	*21380	5770	54819	1477952
19 Less: Accumulated amortization	318165	-	*6226	*41	*14246	*434	*3370	*949	*10092	*3064	2585	15664	261495
20 Other assets.....	1209719	-	*3449	*9014	*945	11140	30344	*11415	47486	46215	37261	54644	957806
21 Total liabilities.....	28719224	-	220957	259646	487445	835503	1913618	832576	1189005	1390992	484849	3171158	17933476
22 Accounts payable.....	2254725	-	*15061	*16394	39111	110655	229222	130173	99920	203011	55959	205620	1149599
23 Mort, notes, and bonds under 1 yr	711761	-	*15697	*73162	*15388	52849	108248	*52020	34413	108468	21108	108405	122004
24 Other current liabilities.....	1773766	-	*15982	*12173	9644	54548	142763	81331	64844	120321	29801	211718	1030641
25 Loans from stockholders.....	640216	-	*60766	*24370	*6098	*78758	*69926	*41539	*46587	*167471	-	41640	103061
26 Mort, notes, bonds, 1 yr or more.	6508885	-	*58075	*56554	57132	223260	316248	*47204	214401	706471	42647	651639	4135253
27 Other liabilities.....	1734429	-	*486	*3508	*47155	*30865	96735	*18529	*9413	165013	68320	199040	1095365
28 Net worth.....	15095442	-	54890	73485	312917	284570	950476	461780	719426	-79763	267014	1753095	10297553
29 Capital stock.....	1716633	-	297270	62630	74736	78129	193621	162752	81329	210606	40225	220667	294669
30 Paid-in or capital surplus.....	14439622	-	*61715	*18330	150250	311648	344797	*168047	490589	344283	515008	1308556	10726399
31 Retained earnings, appropriated.	*19424	-	-	-	-	*9936	*6652	-	-	-	124	2712	-
32 Retained earnings-unappropriated	-967095	-	-12311	18743	89715	44151	174142	*-37678	-16342	-563458	-282496	246676	-628239
33 Retained earnings (S Corp).....	247846	-	-286517	*1004	*27734	*-118605	253208	*221692	*185302	*-35972	-	-	-
34 Less: Cost of treasury stock...	360987	-	*5266	*27222	*29519	*40690	*21944	*53034	*21452	*35222	5848	25516	95275
35 Total receipts.....	21649846	299338	985471	511888	804623	1245265	2058140	1100174	1065460	855344	464729	2523713	9735700
36 Business receipts.....	19828737	227820	769880	442121	698471	1225710	1952999	1037104	928481	755902	443348	2387543	8959360
37 Interest.....	245893	7432	*713	*2890	1694	4019	7828	*2179	12403	16768	3344	45172	141452
38 Interest on govt. obligations....	7111	-	-	-	*2273	*35	*391	*233	*816	*1288	-	2048	27
39 Rents.....	55182	70	*354	-	*258	*284	*3519	*6820	*3427	*3206	102	11997	25144
40 Royalties.....	34836	11	*1390	-	*8107	*908	*6888	*8307	*-0	*2656	184	420	5964
41 Net S-T cap gain less net LT loss	*5185	-	-	*1333	-	-	-	-	*37	-	-	3193	622
42 Net L-T cap gain less net ST loss	259664	22	-	-	*9721	*8196	*820	*3	*21619	*4110	476	8027	206669
43 Net gain, noncapital assets.....	270989	*4656	*15413	*5289	*38681	*1080	28169	*12583	10702	*7869	854	21365	124330
44 Dividends, domestic corporations.	7072	-	-	*9	-	*356	*2655	-	*9	8	210	1361	2463
45 Dividends, foreign corporations..	11875	-	-	-	-	-	-	-	-	-	-	5547	6324
46 Other receipts.....	923302	*59327	*197720	*60246	45419	4676	54872	32942	87965	63538	16211	37041	263344
47 Total deductions.....	20847282	360876	941837	478723	781058	1246476	1963263	1021470	977216	888070	463318	2445102	9279874
48 Cost of goods.....	10771643	*133282	*255038	*197645	243241	690006	780287	495004	637070	548066	240445	1380568	5170990
49 Compensation of officers.....	581118	22631	*112906	*29365	50050	48656	117251	40288	24930	22756	5779	40898	65609
50 Salaries and wages.....	2221735	*36106	158376	*57269	141745	158483	309168	130798	47422	47948	64171	201497	868752
51 Repairs.....	267707	*1143	19050	*14347	16372	28624	50924	29507	12888	3125	15872	27267	60188
52 Bad debts.....	85571	798	-	*436	*4088	*2929	5800	*752	7338	*3550	493	30201	29186
53 Rent paid on business property...	349637	*3852	*14470	*30757	17097	8381	24470	14506	5933	10385	5145	69217	145424
54 Taxes paid.....	585926	*3637	38989	17182	37845	40343	66484	38006	20036	13343	23434	58815	227812
55 Interest paid.....	570149	*11759	6821	*9345	13954	16061	42732	10989	23998	43012	10592	70758	310128
56 Contributions or gifts.....	10074	25	*427	-	*340	*608	*910	*291	*292	*97	40	922	6121
57 Amortization.....	105600	*1035	*2750	-	*3912	*50	6967	*136	*2818	8039	1161	52156	26575
58 Depreciation.....	1619048	46816	17626	13743	45543	51590	105967	56326	59139	94021	41433	197472	889373
59 Depletion.....	101050	*8496	*2547	*710	*3741	*824	*11598	*7263	*7805	*9645	403	5063	42954
60 Advertising.....	46010	230	*2002	*1200	1727	2893	4401	2326	702	839	1497	3674	24519
61 Pension, prof sh, stock, annuity.	126560	961	*5055	*1742	*119	*1261	*5423	*7501	*1935	5388	541	6561	90072
62 Employee benefit programs.....	308144	*10170	*8220	*1146	*9768	*12158	19285	*19996	10346	8962	5904	55592	146598
63 Net loss, noncapital assets.....	21489	*405	*12	*3081	*738	*2094	*955	*36	*358	*1701	1428	3455	7227
64 Other deductions.....	3075821	79530	297547	100754	190780	181515	410642	167744	125803	67194	44979	240986	1168346
65 Total receipts less total deducts..	802564	-61538	43634	33165	23565	-1210	94877	78705	88243	-32726	1411	78611	455826
Constructive taxable income from													
66 related foreign corporations.....	17231	-	-	-	-	-	-	-	-	-	20	4946	12265
67 Net income (less deficit), total...	812684	-61538	43634	33165	21292	-1245	94487	78472	87428	-34013	1431	81509	468064
68 Net income, total.....	1401822	*25980	67565	*53634	60603	48161	158875	81664	102061	*20761	20192	118109	644215
69 Deficit, total.....	589138	87519	*23952	*20469	*39311	49406	64388	*3192	*14633	54774	18762	36600	176151
70 Net income (less def), Form 1120-A.	*-17837	-	*-13570	*-4268	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-44283	-44283	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	292548	-	45973	*27750	*23521	*-480	115431	*46849	*34426	*-922	-	-	-
73 Statutory special deductions, total	494550	*18026	*1231	*25527	*6037	*4816	*4478	*20892	*43632	5	12492	31915	325499
74 Net operating loss deduction....	488918	*18026	*1231	*25520	*6037	*4531	*2619	*20889	*43625	-	12345	30326	323768
75 Dividends received deduction....	5632	-	-	*7	-	*285	*1859	*3	*7	5	147	1589	1731
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	552672	*7955	*11374	*358	*24511	*17942	29340	*11059	*23076	*14121	7700	86500	318733
78 Income tax before credits, total...	201581	*3019	*1706	*121	*4549	*4792	9055	*3849	8770	*5389	2816	33727	123787
79 Regular tax.....	181674	*2316	*1706	*54	*4549	*4792	8281	*3669	*7785	*4769	2618	29766	111370
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	17675	32	-	*68	-	-	*162	*180	*965	*614	181	3819	11653
83 Environmental tax.....	947	5	-	-	-	-	-	*1	*19	*7	17	138	761
84 Foreign tax credit.....	*80338	-	-	-	-	-	-	-	*847	-	-	10811	68680
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*4276	-	-	-	*234	-	-	-	*291	*357	-	-	3394
87 General business credit.....	5667	-	*170	-	-	-	*555	*10	*778	*387	-	1196	2571
88 Prior year minimum tax credit.....	5374	*341	-	-	-	*14	*20	-	*164	*18	-	2876	1942
89 Income tax after credits, total....	105926	*2678	*1536	*121	*4316	*4778	8480	*3839	6691	*4627			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4413	*27	*995	*1284	*550	626	514	234	103	34	24	10	11
2 Total assets.....	21370185	-	*30316	*201449	*208663	462196	1149924	1713814	1506769	1150968	1702391	1668122	11575572
3 Cash.....	1508467	-	*1632	*52364	*53998	48037	222070	191824	136320	58457	101890	64145	577730
4 Notes and accounts receivable....	3004611	-	*844	*73535	*21786	*47479	142725	223339	191242	153652	246998	209335	1693676
5 Less: Allowance for bad debts.....	52972	-	-	-	-	-	*152	*2915	1605	*3079	7369	6342	31507
6 Inventories.....	1259077	-	-	*19538	*40114	*28321	45823	129033	134023	75513	143061	149434	494215
7 U.S. govt. obligations, total....	*86352	-	-	-	-	-	*102	*562	*43536	-	42152	-	-
8 Tax-exempt securities.....	*85694	-	-	-	-	-	-	*28177	*14649	*26712	152	-	16003
9 Other current assets.....	861088	-	-	*1957	*7620	*3768	11394	101633	31492	28130	48555	29866	596671
10 Loans to stockholders.....	168229	-	*151	*4302	*45	*21301	*20849	*12691	*5782	*6736	9711	-	82676
11 Mortgage and real estate loans...	*10901	-	-	-	*1609	*4326	*3379	-	-	*1195	167	-	225
12 Other investments.....	4099500	-	*27689	*351	*856	*35649	146211	213670	47095	80776	212471	59673	3275060
13 Depreciable assets.....	14590063	-	-	*205799	*265722	499070	1114569	1604416	1473317	1150671	1336644	1664569	5275285
14 Less: Accumulated depreciation	8721957	-	-	*163815	*219892	297773	786779	1139046	885298	618515	767226	891115	2952498
15 Depletable assets.....	2076812	-	-	-	*1553	*16276	*172402	*20284	165834	*37000	90766	136146	1436553
16 Less: Accumulated depletion...	410314	-	-	-	*775	*4236	*97783	*8934	10843	*8640	15332	19186	244584
17 Land.....	1257326	-	-	-	*25726	*51605	113276	278951	101851	104677	172266	119960	289015
18 Intangible assets (Amortizable)...	975223	-	*138	*60	*35	*12158	*7912	*23506	*15418	*44138	37330	56470	778057
19 Less: Accumulated amortization	188046	-	*138	*46	*35	*4286	*2767	*6077	*6544	*3580	11088	30105	123379
20 Other assets.....	760130	-	-	*7404	*10300	*501	36692	42699	50500	17125	66972	115562	412375
21 Total liabilities.....	21370185	-	*30316	*201449	*208663	462196	1149924	1713814	1506769	1150968	1702391	1668122	11575572
22 Accounts payable.....	1881158	-	*1272	*74536	*6986	*61762	61638	254139	132474	82010	113388	108029	984923
23 Mort, notes, and bonds under 1 yr	2707759	-	*330	*3814	*6332	*89437	49954	84305	137691	48156	132042	46900	2108800
24 Other current liabilities.....	968829	-	*106	*8009	*3195	15247	44381	38784	59392	63470	120059	126696	489489
25 Loans from stockholders.....	397415	-	-	*45297	*34914	*107668	80191	*3613	*35821	-	12015	134	77764
26 Mort, notes, bonds, 1 yr or more.	4185440	-	-	*4837	*23738	*124316	243321	629797	202600	161739	301081	591468	1902543
27 Other liabilities.....	1156916	-	-	*199	*24403	-	*34796	*30377	109407	*32804	105991	21788	797151
28 Net worth.....	10072669	-	*28609	*64758	*109095	63766	635644	672800	829385	762789	917815	773107	5214902
29 Capital stock.....	1363892	-	*466	*4358	*21186	36710	69522	253176	61403	69579	70046	173711	603736
30 Paid-in or capital surplus.....	4139359	-	*19808	*60	*16704	*14361	*322318	36806	105821	*151206	174333	226298	3071643
31 Retained earnings, appropriated.	*72413	-	-	-	-	-	-	*65844	*6569	-	-	-	-
32 Retained earnings-unappropriated	3727133	-	*204	*68625	*56084	*31033	22063	-206957	425539	423741	480522	405599	2020679
33 Retained earnings (S Corp).....	1486940	-	*8131	*4677	*17247	*-10818	257427	608906	*265930	*130697	204745	-	-
34 Less: Cost of treasury stock...	717069	-	-	*12963	*2126	*7521	*35686	*84975	*35876	*12434	11832	32502	481156
35 Total receipts.....	15703382	*54476	*18845	*332328	*196299	563100	1324708	1823092	1349905	1110587	1519852	1541141	5869047
36 Business receipts.....	14821824	*52858	*18845	*287401	*171418	543599	1274467	1784341	1285073	1074087	1449105	1499215	5381414
37 Interest.....	254813	*726	-	*639	*2547	*2709	7361	6736	8270	3076	11127	6357	205264
38 Interest on govt. obligations....	5519	-	-	-	-	-	-	*1593	*812	*1599	1394	70	51
39 Rents.....	88632	*2	-	-	*1476	-	*13776	*869	*5874	*8931	25303	5294	27105
40 Royalties.....	19416	-	-	-	-	*124	*42	-	*1264	*1034	284	1193	15475
41 Net S-T cap gain less net LT loss	3813	-	-	-	-	*129	-	*28	-	*2193	1419	45	-
42 Net L-T cap gain less net ST loss	106045	-	-	*2117	*203	*7713	*2831	*6587	*4503	*1674	6652	2633	71131
43 Net gain, noncapital assets.....	87857	1	-	*11402	*52	*5017	*19062	9419	18430	*2536	2329	9996	9614
44 Dividends, domestic corporations.	6866	-	-	-	-	*2	*-0	*1613	*1231	*467	1786	1633	134
45 Dividends, foreign corporations..	11323	-	-	-	-	-	-	-	-	-	703	6	10614
46 Other receipts.....	297274	*889	-	*30769	*20602	*3806	7169	11906	24448	14990	19751	14698	148246
47 Total deductions.....	14865048	*75297	*18655	*335081	*187155	563258	1300089	1615027	1261088	1030198	1449774	1522215	5507210
48 Cost of goods.....	8852224	*29750	*17570	*207483	*61376	272493	782377	936094	819560	659178	1071337	1013618	2981388
49 Compensation of officers.....	310285	*453	-	*19020	*8529	*18660	70751	61380	28839	27882	24071	20308	30390
50 Salaries and wages.....	911648	*1998	-	*16744	*35947	*34239	69565	134567	61033	51696	48932	86624	372304
51 Repairs.....	356316	*385	-	*11228	*6309	37644	28417	26094	20119	14075	4078	22572	185395
52 Bad debts.....	24985	33	-	*282	*1121	*802	2301	3396	3476	840	2889	3753	6093
53 Rent paid on business property...	195111	*335	-	*829	*850	*23213	*2093	14437	2188	5156	4295	31996	109720
54 Taxes paid.....	463366	*7203	*1048	*12868	*14718	20710	56646	53666	38707	37236	27258	33259	160247
55 Interest paid.....	534667	*7366	-	*755	*3415	23239	27508	34071	32067	19244	39331	46235	301437
56 Contributions or gifts.....	11095	-0	-	-	*54	*204	*246	*335	*1000	2537	829	1473	4417
57 Amortization.....	46946	*8349	*14	*247	-	*1323	*7201	*1426	1225	*1183	1580	7220	17179
58 Depreciation.....	956634	*9089	-	*12392	*10985	50931	87374	113367	89324	70333	84933	91728	336177
59 Depletion.....	313662	*315	-	-	*3480	*1292	16548	58383	27950	33019	26869	26897	118911
60 Advertising.....	29444	*108	-	*732	*1183	*733	2067	5422	1728	2267	2568	1840	10796
61 Pension, prof sh, stock, annuity.	109871	*117	-	*74	*1180	-	*8638	14630	7595	9264	8671	17511	42190
62 Employee benefit programs.....	250979	*255	-	*7262	*4190	-	*7513	23152	20883	11376	9909	12041	42817
63 Net loss, noncapital assets.....	51814	42	-	-	-	*1355	*620	*229	*1005	*152	680	887	46844
64 Other deductions.....	1446000	*9500	*23	*45164	*33819	68906	114586	136847	113896	86227	89412	75477	672143
65 Total receipts less total deducts..	838335	*-20820	*190	*-2752	*9144	-158	24619	208065	88817	80389	70078	18926	361837
Constructive taxable income from related foreign corporations.....	1857	-	-	-	-	-	-	-	-	-	371	-	1485
67 Net income (less deficit), total...	834672	*-20820	*190	*-2752	*9144	-158	24619	206472	88005	78790	69055	18855	363272
68 Net income, total.....	1067043	*1326	*204	*9421	*14445	*23725	63390	219472	113655	79103	83538	39015	419749
69 Deficit, total.....	232371	*22146	*14	*12173	*5302	*23883	*38771	*12999	*25649	*314	14483	20160	56477
70 Net income (less def), Form 1120-A.	*-242	-	-	*-242	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	247780	-	*-14	*8088	*8193	*-17267	*18909	136776	*66802	*24149	2143	-	-
73 Statutory special deductions, total	88786	*1326	-	*305	*9854	*7909	*12514	*10549	*4920	8653	10641	22115	-
74 Net operating loss deduction.....	79387	*1326	-	*305	*9852	*7908	*11231	*9599	*4593	7393	9463	17717	-
75 Dividends received deduction....	9399	-	-	-	-	*2	*-0	*1283	*951	*327	1260	1178	4399
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	691219	-	*204	*1332	*5948	*11623	*32540	*70181	31902	50035	61430	28390	397633
78 Income tax before credits, total...	255790	*130	*31	*200	*943	*2535	*10824	25899	12842	19555	24799	13119	144914
79 Regular tax.....	234966	-	*31	*200	*943	*2287	*10552	*23663	10843	16983	20887	9653	138926
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	3	-	-	-	-	-	-	-	-	-	-	3	-
82 Alternative minimum tax.....	19902	*130	-	-	-	*248	*272	*2226	*1988	*2525	3820	3405	5287
83 Environmental tax.....	919	-	-	-	-	-	*-0	*9	*10	47	92	59	701
84 Foreign tax credit.....	5560	-	-	-	-	-	-	-	-	-	402	17	5141
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	*123	-	-	2543
86 Nonconventional source fuel credit.	*2665	-	-	-	-	-	-	-	-	-	368	396	1421
87 General business credit.....	5121	-	-	-	*253	*1202	-	*1309	*171	-	1280	544	13911
88 Prior year minimum tax credit.....	17687	-	-	-	-	-	*506	*678	*370	*397	1280	544	13911
89 Income tax after credits, total....	224757	*130	*31	*200	*690	*1333	*10318	23911	12300	19035	22748	12161	121899

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4169	*17	*995	*1144	*550	626	493	204	82	24	19	7	6
2 Total assets.....	16274136	-	*30316	*181037	*208663	462196	1065196	1532939	1179249	838970	1338770	1269175	8167625
3 Cash.....	1280791	-	*1632	*52364	*53998	48037	218130	181954	117415	29530	88884	35893	452954
4 Notes and accounts receivable....	2138450	-	*844	*73535	*21786	*47479	142621	195188	150415	108960	197913	141524	1058186
5 Less: Allowance for bad debts.....	43137	-	-	-	-	-	*152	*2915	*1150	*2586	6675	5320	24337
6 Inventories.....	867896	-	-	*19538	*40114	*28321	45823	107612	89700	59728	104674	116606	255780
7 U.S. govt. obligations, total....	*84644	-	-	-	-	-	*102	-	*43536	-	41006	-	-
8 Tax-exempt securities.....	*77634	-	-	-	-	-	-	*20118	*14649	*26712	152	-	16003
9 Other current assets.....	761141	-	-	*1957	*7620	*3768	8809	98720	27178	17219	29067	15941	550861
10 Loans to stockholders.....	92707	-	*151	*4302	*45	*21301	*20849	*12691	*5782	*6736	3647	9711	7490
11 Mortgage and real estate loans...	*10895	-	-	-	*1609	*4326	*3379	-	-	*1195	161	-	225
12 Other investments.....	3779012	-	*27689	*351	*856	*35649	72051	188917	45004	*44752	168625	53017	3142102
13 Depreciable assets.....	11236008	-	-	*191403	*265722	499070	1105212	1362371	1200935	788542	1132451	1197541	3492761
14 Less: Accumulated depreciation	6929775	-	-	*163573	*219892	779773	971727	753742	404891	677886	620415	2040170	2040170
15 Depletable assets.....	1144973	-	-	-	*1553	*16276	*172402	*20284	117974	*37000	69194	127828	582462
16 Less: Accumulated depletion...	219329	-	-	-	*775	*4236	*97783	*8934	*9813	*8640	7496	17774	63878
17 Land.....	1059140	-	-	-	*25726	*51605	112193	269463	84841	81999	129266	97569	206479
18 Intangible assets (Amortizable)...	458480	-	*138	*60	*35	*12158	*7912	*23162	*14861	*43484	24335	55797	276538
19 Less: Accumulated amortization	133448	-	*138	*46	*35	*4286	*2767	*6022	*6337	*3351	8400	29864	72202
20 Other assets.....	608053	-	-	*1145	*10300	*501	36121	42059	38003	*12582	49852	91119	326371
21 Total liabilities.....	16274136	-	*30316	*181037	*208663	462196	1065196	1532939	1179249	838970	1338770	1269175	8167625
22 Accounts payable.....	1459841	-	*1272	*68964	*6986	*61762	61264	241952	97179	59779	85907	84801	689975
23 Mort, notes, and bonds under 1 yr	2460931	-	*330	*3814	*6332	*89437	49954	74543	101788	40423	92743	29646	1971922
24 Other current liabilities.....	757574	-	*106	*8009	*3195	15247	40569	33433	41676	56777	78465	107260	372838
25 Loans from stockholders.....	228882	-	-	*30229	*34914	*107668	43715	*3613	*1734	-	5349	134	1527
26 Mort, notes, bonds, 1 yr or more.	3288181	-	-	*4837	*23738	*124316	243321	575175	115439	*135406	299269	529953	1236726
27 Other liabilities.....	715119	-	-	*199	*24403	-	*34796	*29066	101582	*31163	55379	-16237	454767
28 Net worth.....	7363608	-	*28609	*64985	*109095	63766	591578	575157	719850	515422	721658	533618	3439870
29 Capital stock.....	1225915	-	*466	*4344	*21186	36710	35302	224518	26038	64239	52165	168184	592763
30 Paid-in or capital surplus.....	2876961	-	*19808	*60	*16704	*14361	*80930	23970	72931	*151184	36246	222254	2238512
31 Retained earnings, appropriated.	*72413	-	-	-	-	-	*65844	*6569	-	-	-	-	-
32 Retained earnings-unappropriated	2490875	-	*204	*68867	*56084	*31033	253604	-198023	391346	249497	440032	147763	1050466
33 Retained earnings (S Corp).....	1343708	-	*8131	*4677	*17247	*-10818	257427	*540539	*258825	*62936	204745	-	-
34 Less: Cost of treasury stock....	646263	-	-	*12963	*2126	*7521	*35686	*81692	*35859	*12434	11530	4582	441871
35 Total receipts.....	11790931	*4955	*18845	*332328	*196299	563100	1319215	1622508	1058512	774503	1208698	1202975	3488993
36 Business receipts.....	11145373	*4955	*18845	*287401	*171418	543599	1274467	1585229	1012598	742847	1146895	1172349	3184769
37 Interest.....	208330	-	-	*639	*2547	*2709	*2709	6708	7678	1988	8206	3391	171754
38 Interest on govt. obligations....	5256	-	-	-	-	-	-	*1385	*812	*1562	1394	70	33
39 Rents.....	78758	-	-	-	*1476	-	*13776	*869	*5857	*8791	24644	1674	21672
40 Royalties.....	7513	-	-	-	-	*124	*42	-	*831	*616	-	272	5628
41 Net S-T cap gain less net LT loss	*3789	-	-	-	-	*129	-	*28	-	*2193	1419	21	-
42 Net L-T cap gain less net ST loss	53856	-	-	*2117	*203	*7713	*2131	*6575	*2102	*1370	6633	1119	23894
43 Net gain, noncapital assets.....	81850	-	-	*11402	*52	*5017	*18920	*9360	13441	*2256	1914	9964	9525
44 Dividends, domestic corporations.	5413	-	-	-	-	*2	*-0	*1613	*1231	*95	1786	553	133
45 Dividends, foreign corporations..	6354	-	-	-	-	-	-	-	-	-	39	6	6309
46 Other receipts.....	194437	-	-	*30769	*20602	*3806	7169	10742	13962	12786	15769	13554	65277
47 Total deductions.....	11155018	*3629	*18655	*334839	*187155	563258	1270619	1435678	973378	714948	1146510	1207997	3298352
48 Cost of goods.....	6635194	*2520	*17570	*207483	*61376	272493	782377	814649	628947	438080	827967	787557	1794174
49 Compensation of officers.....	257308	-	-	*19020	*8529	*18660	69592	50360	22379	18555	20776	13248	16188
50 Salaries and wages.....	633267	*60	-	*16744	*35947	*34239	64217	122957	55880	42530	43211	69560	147922
51 Repairs.....	301741	-	-	*11228	*6309	37644	28417	25367	14542	*12100	3893	21750	140492
52 Bad debts.....	23646	-	-	*282	*1121	*802	2301	3277	3337	*637	2586	3393	5911
53 Rent paid on business property...	168766	-	-	*829	*850	*23213	*1764	13801	*1629	*4539	3277	28346	90516
54 Taxes paid.....	361823	*148	*1048	*12868	*14718	20710	56289	46680	34643	21399	21920	24703	106697
55 Interest paid.....	427553	*113	-	*755	*3415	23239	23592	28022	21161	16992	33079	45000	232184
56 Contributions or gifts.....	8183	-	-	-	*54	*204	*246	*324	*973	*1478	591	519	3793
57 Amortization.....	26744	-	*14	*5	-	*1323	*1138	*1426	*576	*1101	1580	7174	12408
58 Depreciation.....	720008	*209	-	*12392	*10985	50931	86846	100700	70054	48355	70701	65239	203595
59 Depletion.....	231344	*238	-	-	*3480	*1292	16548	57069	21415	19389	24070	16995	70849
60 Advertising.....	23163	-	-	*732	*1183	*733	2067	4819	1309	*1141	2267	1532	7380
61 Pension, prof sh, stock, annuity.	74652	-	-	*74	*1180	-	*8638	13431	7238	6950	7512	12813	16816
62 Employee benefit programs.....	190595	-	-	*7262	*4190	*7513	23152	18999	7759	*7276	8340	36991	69113
63 Net loss, noncapital assets.....	51187	-	-	-	-	*1355	*620	*219	*816	*145	559	805	46667
64 Other deductions.....	1019845	*342	*23	*45164	*33819	68906	102816	133577	80718	74280	74180	72373	333647
65 Total receipts less total deducts..	635913	*1326	*190	*-2511	*9144	-158	48596	186830	85134	59555	62188	-5022	190641
Constructive taxable income from													
66 related foreign corporations.....	1485	-	-	-	-	-	-	-	-	-	-	-	1485
67 Net income (less deficit), total...	632141	*1326	*190	*-2511	*9144	-158	48596	185445	84322	57993	60794	-5093	192093
68 Net income, total.....	801147	*1326	*204	*9421	*14445	*23725	63390	198444	94595	58306	73653	15067	248570
69 Deficit, total.....	169005	-	*14	*11932	*5302	*23883	*14793	*12999	*10273	*314	12859	20160	56477
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	215858	-	*-14	*8088	*8193	*-17267	*18909	*124632	*49802	*21372	2143	-	-
73 Statutory special deductions, total	70454	*1326	-	-	*305	*9854	*7909	*3897	*9512	*4659	5298	9885	17810
74 Net operating loss deduction....	66378	*1326	-	-	*305	*9852	*7908	*2615	*8561	*4593	4039	9463	17717
75 Dividends received deduction....	4077	-	-	-	-	*2	*-0	*1283	*951	*66	1260	422	93
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	475577	-	*204	*1332	*5948	*11623	*32540	*69916	*30881	*32275	54900	5198	230760
78 Income tax before credits, total...	172634	*130	*31	*200	*943	*2535	*10824	25310	11547	12992	21047	5202	81875
79 Regular tax.....	160254	-	*31	*200	*943	*2287	*10552	*23623	*10495	*10945	18666	1767	80745
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	3	-	-	-	-	-	-	-	-	-	-	3	-
82 Alternative minimum tax.....	11770	*130	-	-	-	*248	*272	*1677	*1042	*2019	2302	3405	675
83 Environmental tax.....	606	-	-	-	-	-	*-0	*9	*8	*28	79	27	455
84 Foreign tax credit.....	1532	-	-	-	-	-	-	-	-	-	4	-	1528
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*123	-	-	-	-	-	-	-	-	*123	-	-	-
87 General business credit.....	*4864	-	-	-	*253	*1202	-	*1309	*151	-	368	336	1246
88 Prior year minimum tax credit.....	*3069	-	-	-	-	-	*506	*678	*370	*234	1280	-	-
89 Income tax after credits, total....	163046	*130	*31	*200	*690	*1333	*10318	23322	11026	12635	19394	4866	79101

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	243	*9	-	*139	-	-	*21	*30	*21	*9	5	3	5
2 Total assets.....	5096049	-	-	*20413	-	-	*84728	*180875	*327520	*311998	363621	398947	3407947
3 Cash.....	227677	-	-	-	-	-	*3940	*9870	*18905	*28927	13006	28252	124776
4 Notes and accounts receivable....	866160	-	-	-	-	-	*104	*28152	*40827	*44692	49085	67810	635490
5 Less: Allowance for bad debts.....	9835	-	-	-	-	-	-	-	*455	*493	694	1022	7170
6 Inventories.....	391181	-	-	-	-	-	-	*21422	*44324	*15785	38388	32828	238435
7 U.S. govt. obligations, total....	*1708	-	-	-	-	-	-	*562	-	-	1146	-	-
8 Tax-exempt securities.....	*8059	-	-	-	-	-	-	*8059	-	-	-	-	-
9 Other current assets.....	99947	-	-	-	-	-	*2585	*2913	*4314	*10911	19489	13926	45810
10 Loans to stockholders.....	75522	-	-	-	-	-	-	-	-	-	335	-	75187
11 Mortgage and real estate loans...	6	-	-	-	-	-	-	-	-	-	6	-	-
12 Other investments.....	320488	-	-	-	-	-	*74160	*24754	*2091	*36024	43846	6655	132957
13 Depreciable assets.....	3354055	-	-	*14396	-	-	*9358	*242044	*272383	*362129	204193	467028	1782524
14 Less: Accumulated depreciation	1792182	-	-	*242	-	-	*7074	*167319	*131555	*213624	89340	270700	912328
15 Depletable assets.....	931839	-	-	-	-	-	-	-	*47859	-	21571	8317	854091
16 Less: Accumulated depletion....	190984	-	-	-	-	-	-	-	*1030	-	7836	1412	180707
17 Land.....	198186	-	-	-	-	-	*1083	*9488	*17010	*22677	43000	22391	82536
18 Intangible assets (Amortizable)..	516743	-	-	-	-	-	-	*345	*557	*654	12996	673	501519
19 Less: Accumulated amortization	54598	-	-	-	-	-	-	*55	*208	*229	2688	241	51176
20 Other assets.....	152077	-	-	*6258	-	-	*571	*640	*12498	*4543	17120	24443	86004
21 Total liabilities.....	5096049	-	-	*20413	-	-	*84728	*180875	*327520	*311998	363621	398947	3407947
22 Accounts payable.....	421316	-	-	*5572	-	-	*374	*12187	*35294	*22232	27481	23229	294948
23 Mort, notes, and bonds under 1 yr	246827	-	-	-	-	-	-	*9761	*35903	*7732	39299	17254	136878
24 Other current liabilities.....	211255	-	-	-	-	-	*3813	*5351	*17715	*6694	41595	19436	116652
25 Loans from stockholders.....	*168533	-	-	*15068	-	-	*36475	-	*34087	-	6665	-	76237
26 Mort, notes, bonds, 1 yr or more.	897260	-	-	-	-	-	-	*54622	*87161	*26332	1813	61515	665817
27 Other liabilities.....	441797	-	-	-	-	-	-	*1311	*7824	*1641	50612	38025	342384
28 Net worth.....	2709061	-	-	*-228	-	-	*44066	*97643	*109535	*247367	196157	239489	1775032
29 Capital stock.....	137978	-	-	*14	-	-	*34220	*28658	*35364	*5340	17881	5528	10972
30 Paid-in or capital surplus.....	1262398	-	-	-	-	-	*241387	*12837	*32890	*22	138087	4044	833131
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1236258	-	-	*-242	-	-	*-231542	*-8935	*34192	*174244	40490	257836	970213
33 Retained earnings (S Corp).....	*143233	-	-	-	-	-	-	*68367	*7105	*67761	-	-	-
34 Less: Cost of treasury stock....	*70806	-	-	-	-	-	-	*3283	*17	-	302	27919	39284
35 Total receipts.....	3912452	*49522	-	-	-	-	*5494	*200584	*291394	*336085	311154	338166	2380054
36 Business receipts.....	3676451	*47903	-	-	-	-	-	*199112	*272475	*331240	302210	326866	2196645
37 Interest.....	46483	*726	-	-	-	-	*4652	*28	*592	*1088	2921	2966	33510
38 Interest on govt. obligations....	*263	-	-	-	-	-	-	*208	-	*37	-	-	18
39 Rents.....	9873	*2	-	-	-	-	-	-	*17	*141	659	3620	5434
40 Royalties.....	*11903	-	-	-	-	-	-	-	*433	*419	284	921	9847
41 Net S-T cap gain less net LT loss	24	-	-	-	-	-	-	-	-	-	-	24	-
42 Net L-T cap gain less net ST loss	52188	-	-	-	-	-	*700	*13	*2401	*305	19	1514	47237
43 Net gain, noncapital assets.....	6007	1	-	-	-	-	*142	*59	*4990	*280	415	32	89
44 Dividends, domestic corporations.	*1453	-	-	-	-	-	-	-	-	*372	-	1080	1
45 Dividends, foreign corporations..	4969	-	-	-	-	-	-	-	-	-	664	-	4305
46 Other receipts.....	102837	*889	-	-	-	-	-	*1164	*10486	*2204	3982	1144	82969
47 Total deductions.....	3710029	*71668	-	*242	-	-	*29471	*179349	*287710	*315250	303265	314218	2208858
48 Cost of goods.....	2217030	*27230	-	-	-	-	-	*121445	*190612	*221098	243370	226061	1187214
49 Compensation of officers.....	52977	*453	-	-	-	-	*1159	*11020	*6461	*9328	3294	7060	14202
50 Salaries and wages.....	278381	*1938	-	-	-	-	*5347	*11610	*5153	*9166	5721	15064	224382
51 Repairs.....	54575	*385	-	-	-	-	-	*726	*5578	*1975	186	822	44903
52 Bad debts.....	1338	33	-	-	-	-	-	*118	*139	*203	302	360	182
53 Rent paid on business property...	26345	*335	-	-	-	-	*328	*636	*559	*616	1018	3650	19203
54 Taxes paid.....	101543	*7055	-	-	-	-	*357	*6786	*4063	*15837	5337	8556	53550
55 Interest paid.....	107114	*7253	-	-	-	-	*3916	*6049	*10906	*2252	6252	1234	69252
56 Contributions or gifts.....	2913	-0	-	-	-	-	-	*11	*27	*1058	237	954	625
57 Amortization.....	20202	*8349	-	*242	-	-	*6063	-	*649	*82	-	47	4771
58 Depreciation.....	236626	*8879	-	-	-	-	*528	*12667	*19270	*21978	14232	26488	132582
59 Depletion.....	82319	*77	-	-	-	-	-	*1314	*6535	*13630	2799	9902	48061
60 Advertising.....	6281	*108	-	-	-	-	-	*603	*419	*1126	301	308	3416
61 Pension, prof sh, stock, annuity.	35219	*117	-	-	-	-	-	*1199	*357	*2314	1159	4698	25374
62 Employee benefit programs.....	60384	*255	-	-	-	-	-	*1884	*3617	*2632	3702	5826	42467
63 Net loss, noncapital assets.....	627	42	-	-	-	-	-	*10	*189	*7	121	82	177
64 Other deductions.....	426155	*9158	-	-	-	-	*11770	*3270	*33178	*11946	15233	3104	338496
65 Total receipts less total deducts..	202422	*-22146	-	*-242	-	-	*-23977	*21235	*3683	*20835	7889	23948	171196
Constructive taxable income from related foreign corporations.....	371	-	-	-	-	-	-	-	-	-	371	-	-
67 Net income (less deficit), total...	202530	*-22146	-	*-242	-	-	*-23977	*21027	*3683	*20797	8261	23948	171179
68 Net income, total.....	265896	-	-	-	-	-	-	*21027	*19059	*20797	9885	23948	171179
69 Deficit, total.....	63365	*22146	-	*242	-	-	*23977	-	*15376	-	1624	-	-
70 Net income (less def), Form 1120-A.	*-242	-	-	*-242	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*31922	-	-	-	-	-	-	*12145	*17001	*2777	-	-	-
73 Statutory special deductions, total	18331	-	-	-	-	-	-	*8617	*1038	*261	3355	756	4306
74 Net operating loss deduction.....	*13009	-	-	-	-	-	-	*8617	*1038	-	3355	-	-
75 Dividends received deduction.....	*5322	-	-	-	-	-	-	-	-	*261	-	756	4306
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	215642	-	-	-	-	-	-	*266	*1021	*17760	6530	23192	166873
78 Income tax before credits, total...	83156	-	-	-	-	-	-	*589	*1295	*6563	3752	7917	63040
79 Regular tax.....	74712	-	-	-	-	-	-	*40	*347	*6038	2220	7885	58181
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	8132	-	-	-	-	-	-	*549	*946	*506	1518	-	4613
83 Environmental tax.....	312	-	-	-	-	-	-	-	*2	*19	13	32	246
84 Foreign tax credit.....	4028	-	-	-	-	-	-	-	-	-	398	17	3613
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	2543	-	-	-	-	-	-	-	-	-	-	-	2543
87 General business credit.....	*257	-	-	-	-	-	-	-	*21	-	-	60	176
88 Prior year minimum tax credit.....	*14618	-	-	-	-	-	-	-	-	*163	-	544	13911
89 Income tax after credits, total....	61711	-	-	-	-	-	-	*589	*1274	*6400	3354	7295	42798

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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	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.....	449882	23670	236565	72628	43580	33228	33165	4428	1906	427	169	73	43
2 Total assets.....	265812616	-	7022422	11816725	15493735	23471340	68309577	30229363	27700244	14806252	12293302	10992457	43677200
3 Cash.....	31508759	-	1804612	1984932	2545896	3423626	8779561	3709900	3149942	1704681	1082444	973653	2349512
4 Notes and accounts receivable....	79709818	-	1079291	2295548	3688398	6614188	23211413	11192286	9925243	5506534	4271093	3315080	8610743
5 Less: Allowance for bad debts..	533574	-	5314	*3308	28623	36981	136184	59078	50104	25550	23235	27814	137383
6 Inventories.....	34006965	-	456480	1311170	2019800	3844661	9804245	3839251	2749892	1136919	1438648	960314	6445579
7 U.S. govt. obligations, total....	1643094	-	*23308	-	*12096	*39426	244176	252550	280264	168891	68913	29974	523494
8 Tax-exempt securities.....	1213309	-	*17	*7649	*5876	*55932	199547	40653	212837	*66364	76664	86863	46907
9 Other current assets.....	29222383	-	296062	747888	1388642	2466850	8345484	3890840	3408678	1847575	1323157	1317849	4189357
10 Loans to stockholders.....	5130969	-	708125	957048	606568	600723	1115519	224579	248992	51334	44766	32288	541026
11 Mortgage and real estate loans...	3800891	-	*15497	*36943	97012	295722	578377	228049	146825	121618	27029	24253	2229566
12 Other investments.....	23681564	-	114086	286696	608584	763958	2861992	1339484	1895792	1145461	1256448	1549882	11859183
13 Depreciable assets.....	114581135	-	8659523	10369667	10871404	12238576	27950521	10963626	11919732	5429356	4795751	3627708	7752771
14 Less: Accumulated depreciation	72504230	-	6311689	6910745	7271720	7940811	17723058	6778713	7390796	3164805	2901516	1865253	4245125
15 Depletable assets.....	463047	-	*4183	*8149	*2955	*13794	*14281	*15771	104223	*19618	81679	78468	119927
16 Less: Accumulated depletion...	164376	-	*4183	*7944	*85	*1300	*5279	*6850	45667	*5111	16807	12764	58386
17 Land.....	6854599	-	126476	366437	632677	690342	1926542	690393	631013	260058	435516	294585	800562
18 Intangible assets (Amortizable)...	2305692	-	105506	195555	117647	111808	143983	105916	116736	77674	122893	191935	1016039
19 Less: Accumulated amortization	582481	-	37457	62836	45587	46306	59600	57847	45726	31414	22797	47456	125455
20 Other assets.....	5475053	-	-12102	233875	242189	337133	1058058	638552	442369	497048	232654	462892	1342385
21 Total liabilities.....	265812616	-	7022422	11816725	15493735	23471340	68309577	30229363	27700244	14806252	12293302	10992457	43677200
22 Accounts payable.....	54227969	-	1031092	1674015	2388738	3994974	14654500	7258476	6647057	3915945	2753342	2611037	7298795
23 Mort, notes, and bonds under 1 yr	30342107	-	853906	1906246	2056664	3439632	9022851	3514569	2581203	1355425	1258304	669698	3683610
24 Other current liabilities.....	36229593	-	834613	1128005	1623453	2783304	10170561	5070367	4360566	2099226	1770318	1818065	4571115
25 Loans from stockholders.....	13436484	-	2208026	1309818	1265332	1965724	4141238	962372	530536	288902	120770	228264	415500
26 Mort, notes, bonds, 1 yr or more.	35146050	-	1514019	2583119	2801254	3047893	7291489	2694156	2917222	1721699	1656644	1817682	7100874
27 Other liabilities.....	9877331	-	42271	366749	139797	747547	1887612	776269	916144	675436	676109	568118	3081280
28 Net worth.....	86553081	-	538495	2848773	5218497	7492266	21141326	9953154	9747517	4749620	4057815	3279593	17526027
29 Capital stock.....	8441826	-	1031074	824974	854549	753713	1423247	550787	654511	310104	392787	582741	1063339
30 Paid-in or capital surplus.....	21123448	-	767829	844258	776144	1030011	2397820	867318	1104389	1019832	945602	1001464	10368871
31 Retained earnings, appropriated.	303420	-	*10094	*122	*29689	*66413	135035	*12380	*8921	*5367	4005	8817	22577
32 Retained earnings-unappropriated	37780099	-	-500167	892708	3049022	4327149	10595652	4351317	4321930	1699641	1524213	1323641	6194993
33 Retained earnings (S Corp).....	23199708	-	-636822	571812	927796	1826849	7917496	4551624	4232057	1852945	1316927	461979	177045
34 Less: Cost of treasury stock...	4295419	-	133512	285101	418703	511870	1327925	380272	574291	138270	125718	99049	300708
35 Total receipts.....	637090195	3963941	60350752	48966123	51468555	61757763	158987683	68849550	59057546	30388943	23002840	19691904	50604595
36 Business receipts.....	627463416	3804217	59909227	48747045	51161078	61107094	157079273	68146867	58095239	29866330	22419391	19234402	47893252
37 Interest.....	1938950	6931	21799	45510	70089	104487	290896	127076	123113	89986	81926	94814	881325
38 Interest on govt. obligations....	129377	*106	-	*945	4544	5357	18248	11110	27503	20555	15060	11177	14773
39 Rents.....	1155000	*16734	14684	29445	41562	63034	177933	77852	193280	85243	109138	77145	268950
40 Royalties.....	46205	-	*1009	*3	*666	*263	*1594	-	6487	*819	1505	8823	25035
41 Net S-T cap gain less net LT loss	66192	*3139	*1451	*45	*2984	*24828	7488	5199	6021	*4008	1668	6940	2421
42 Net L-T cap gain less net ST loss	546892	*4998	26376	16356	40132	55055	107922	46175	49191	43126	33264	28202	96095
43 Net gain, noncapital assets.....	884732	48866	90264	37518	62197	78442	213596	72868	89158	46201	35891	20317	89414
44 Dividends, domestic corporations.	94805	-	*159	*1970	3739	7999	27776	8578	12882	5750	5818	9420	10713
45 Dividends, foreign corporations..	140688	-	-	-	-	-	*372	*2532	*7832	*1334	3509	4996	120112
46 Other receipts.....	4623938	78950	285782	87286	81565	311204	1062584	351293	446838	225590	295670	194667	1202508
47 Total deductions.....	622621984	3924220	58886630	48067792	50192993	60410948	155630335	66917672	57572557	29734107	22561805	19433990	49288934
48 Cost of goods.....	483881784	2668865	36218585	31771072	35888866	45028064	124480315	56950189	50012991	26074103	19505129	17063271	38220334
49 Compensation of officers.....	21698634	191024	4502054	2769899	2357354	2806384	5371739	1562780	1082565	374829	259417	155651	264938
50 Salaries and wages.....	29763987	264393	4806019	3404164	2997462	3071930	6320468	2055974	1707178	874018	720422	586603	2955356
51 Repairs.....	2964718	21018	397406	362959	363773	404109	768435	153498	149831	119216	57150	44263	123061
52 Bad debts.....	1051625	33138	69766	93545	77040	139337	297170	74048	73347	45283	38630	15635	94685
53 Rent paid on business property...	5448884	57299	990967	765654	667542	596671	1118210	287443	235291	124320	107071	70280	430137
54 Taxes paid.....	13348800	95752	1847879	1499959	1524833	1611075	3331364	1252578	855100	313245	311778	204249	500988
55 Interest paid.....	5280750	30199	329960	391007	411133	488572	1227780	441643	432369	226907	220611	154765	925803
56 Contributions or gifts.....	137233	294	8694	4617	9790	14281	29529	17092	9386	6594	6933	7781	22242
57 Amortization.....	176201	2033	12972	14632	9879	12631	16799	13720	13034	31527	10807	10052	28117
58 Depreciation.....	10301237	51076	901879	987073	1056157	1137824	2468822	1091744	969219	459113	410443	214088	553798
59 Depletion.....	65815	*722	*1992	*1	*27	*582	*4712	*4502	12950	6695	13724	6280	13629
60 Advertising.....	2010111	26978	345573	341523	216876	185385	339928	110230	94124	48904	89436	46504	164649
61 Pension, prof sh, stock, annuity.	2350661	8865	102601	181065	123811	223381	790095	275155	184856	92437	77558	60987	229848
62 Employee benefit programs.....	5137440	27951	498040	408347	402218	701810	1345635	527211	417957	216610	124439	88446	378776
63 Net loss, noncapital assets.....	250912	12393	24589	8961	5141	21261	27504	14778	4520	2370	14516	94255	20823
64 Other deductions.....	38753195	432221	7827856	5063312	4081092	3967652	7691831	2085088	1319836	717937	593740	610881	4361749
65 Total receipts less total deducts..	14468211	39720	1464122	898332	1275563	1346815	3357347	1931878	1484990	654835	441035	257913	1315661
Constructive taxable income from													
66 related foreign corporations.....	119190	-	-	-	-	-	*135	-	*2054	*2600	4690	4154	105557
67 Net income (less deficit), total...	14458024	39615	1464122	897387	1271018	1341458	3339234	1920768	1459540	636881	430665	250890	1406445
68 Net income, total.....	20986981	194464	2589556	1650290	1923667	2058033	4859905	2296393	1821403	845509	571588	465610	1710561
69 Deficit, total.....	6528956	154850	1125434	752903	652648	716575	1520671	375625	361863	208628	140923	214720	304116
70 Net income (less def), Form 1120-A.	23794	*8786	5701	2755	*6552	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-5107	*-5107	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	8407250	86094	1423972	784206	819969	793011	1878944	1180906	879025	361603	169806	16419	13296
73 Statutory special deductions, total	2025810	27097	280199	193197	276542	455572	64696	64696	67690	27870	22983	48183	311523
74 Net operating loss deduction.....	1903826	27097	280087	191817	247693	271028	435895	58691	56807	23791	15286	41302	254332
75 Dividends received deduction....	121984	-	*111	*1379	2568	5514	19677	6005	10883	4079	7697	6881	57191
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	8042965	28795	334733	400438	577103	731393	1891243						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	171576	8614	88272	24164	17276	14821	15177	2029	854	221	76	40	31
2 Total assets.....	123509095	-	2415909	4072504	6093184	10510073	32017433	13819220	12091655	7691465	5387810	5780966	23628875
3 Cash.....	13824057	-	665399	559133	864054	1356594	3718542	1709101	1531412	954408	525255	674683	1265476
4 Notes and accounts receivable....	31159530	-	318711	525226	878091	1900430	8549875	4328004	4065239	3049998	1848586	1827884	3867484
5 Less: Allowance for bad debts.....	92965	-	*707	*640	*1547	*3169	35546	7773	8037	9767	6003	4886	14891
6 Inventories.....	25917515	-	146984	820430	1378238	2880160	7160343	2898110	1960234	845049	1028824	642105	6157039
7 U.S. govt. obligations, total....	579118	-	*18087	-	*10647	*11667	115181	130596	135680	*55773	16784	24837	59865
8 Tax-exempt securities.....	242400	-	*4	*73	-	*17365	88166	*6750	45309	*25623	9249	39579	10282
9 Other current assets.....	17919558	-	165346	442781	995125	1762795	5205600	2172996	1591988	965298	561636	663663	3392329
10 Loans to stockholders.....	1889757	-	274937	308404	208587	250833	572657	76171	95662	26091	15620	25075	35720
11 Mortgage and real estate loans....	3307881	-	*7739	*16424	*72375	183296	368881	176103	130151	*85834	18395	19132	2229550
12 Other investments.....	8815456	-	59885	160289	296359	441358	1459793	477659	918948	542967	561834	789892	3106473
13 Depreciable assets.....	27474630	-	2132604	2450011	2308158	2752611	6559275	2394625	2361258	1384190	1015717	1050095	3066085
14 Less: Accumulated depreciation	15100178	-	1453399	1523827	1390413	1653124	3704557	1243176	1251094	724568	544647	433059	1178316
15 Depletable assets.....	59143	-	-	*204	*19	*0	*302	-	-	*3825	9065	-	45726
16 Less: Accumulated depletion....	*25308	-	-	-	*19	-	*15	-	-	*731	2316	-	22227
17 Land.....	4221157	-	66522	171603	378691	410710	1273676	434771	250524	153824	220400	184094	676343
18 Intangible assets (Amortizable)...	432231	-	36999	16977	11650	29391	41467	19423	26513	29092	28779	26118	165820
19 Less: Accumulated amortization	178821	-	11265	12624	3445	9315	20547	7585	14058	13822	7632	3737	74791
20 Other assets.....	3063934	-	-11935	138038	86612	178469	664340	253444	251926	318381	88263	255488	840907
21 Total liabilities.....	123509095	-	2415909	4072504	6093184	10510073	32017433	13819220	12091655	7691465	5387810	5780966	23628875
22 Accounts payable.....	28050347	-	377829	459304	657289	1477159	7353551	3798502	3701843	2641613	1496986	1853686	4250783
23 Mort, notes, and bonds under 1 yr	18656536	-	383439	693017	1125284	2361148	5547078	2191262	1373480	803268	683743	388452	3106365
24 Other current liabilities.....	17578382	-	297311	423208	881478	1476957	4990669	2266430	1932075	1022643	723836	1047819	2515957
25 Loans from stockholders.....	7260073	-	1016950	490819	689666	1246095	2498260	566936	288421	209359	96014	22199	135354
26 Mort, notes, bonds, 1 yr or more.	18672901	-	526663	889950	1122509	1348496	3585848	1282517	1124891	817698	786992	994219	6193118
27 Other liabilities.....	4659625	-	-5084	185089	56259	430005	1093421	282419	408701	399937	350564	375242	1083073
28 Net worth.....	28631233	-	-181200	931118	1560699	2170212	6966806	3431155	3262245	1796947	1249674	1099350	6344226
29 Capital stock.....	3000928	-	439796	178113	242152	266228	568274	288552	209435	129101	172123	337188	169968
30 Paid-in or capital surplus.....	7633127	-	313145	458084	357318	504648	1014129	301546	522880	675536	378257	224575	2883009
31 Retained earnings, appropriated.	58650	-	*904	-	-	*32975	*17752	-	*3435	*107	2767	262	449
32 Retained earnings-unappropriated	11575708	-	-409779	132661	942686	1001993	3277775	1421881	1101644	318546	306275	227560	3254466
33 Retained earnings (S Corp).....	7496086	-	-512210	197408	113929	467884	2491526	1487041	1547811	744528	417585	363538	177045
34 Less: Cost of treasury stock....	1133267	-	*13055	35148	95386	103515	402649	67866	122961	70871	27333	53773	140711
35 Total receipts.....	279645845	1508790	22598827	14326299	19079825	23402505	6873085	31608518	26619085	16607244	10390296	11748688	33022684
36 Business receipts.....	275213596	1502212	22432842	14274445	18929439	23111470	67704841	31325560	26197325	16368856	10125675	11499922	31741010
37 Interest.....	1000758	2016	8933	19823	23512	47836	156327	62176	49350	46770	37416	60952	485648
38 Interest on govt. obligations....	52682	*106	-	*461	*1145	2636	8788	3704	12396	8833	3954	5417	5242
39 Rents.....	699144	*289	*9948	5352	30504	40982	113041	56129	88616	49166	70862	59161	175095
40 Royalties.....	13030	-	-	-	*664	*183	*126	-	*4321	*8	1028	2157	4544
41 Net S-T cap gain less net LT loss	12011	*3139	*413	-	*1819	*68	2562	*559	*234	*2763	348	65	40
42 Net L-T cap gain less net ST loss	253238	*3650	*5434	*3675	20944	26934	77690	9742	13020	16835	24915	18124	32274
43 Net gain, noncapital assets.....	192699	*4869	11897	10965	17751	10628	44196	12018	8611	4454	2528	3108	61674
44 Dividends, domestic corporations..	38071	-	*42	*1578	*1228	4710	18109	1932	2119	1418	2885	1592	2457
45 Dividends, foreign corporations..	*65143	-	-	-	-	*359	*8	-	*2	-	-	-	64774
46 Other receipts.....	2105475	-7491	129319	10001	52818	157058	607046	136689	243095	108138	120685	98190	449927
47 Total deductions.....	275189602	1522681	22352921	13996390	18773249	23073193	67865952	30956990	26163535	16431664	10232946	11625617	32194463
48 Cost of goods.....	232404069	1161126	15795370	10570731	15480750	19185248	58818102	27799099	23742377	15018295	9232211	10586888	25013872
49 Compensation of officers.....	6878200	44043	1284888	628422	628723	797699	1797500	583694	463655	195347	99734	102108	161586
50 Salaries and wages.....	8802695	79904	1231717	695430	535229	724848	1709453	657199	590812	352198	234636	228752	1762516
51 Repairs.....	660790	4270	81730	64255	74343	57249	153458	49962	43253	29137	17278	19213	66642
52 Bad debts.....	275495	23876	*8761	15923	8619	28080	72670	23083	21445	32025	14077	3673	32361
53 Rent paid on business property...	1487636	9185	275023	139919	149563	130291	288922	101106	70662	49435	32918	31068	209545
54 Taxes paid.....	3550048	20573	485966	284298	351745	379591	782718	364445	230778	123030	76232	96232	354439
55 Interest paid.....	2394066	12492	140058	114005	157694	182399	530992	174347	149235	97453	93571	80576	660745
56 Contributions or gifts.....	59219	*244	3470	2210	3537	4792	10507	7911	3454	2575	3020	5202	12296
57 Amortization.....	45373	*108	4427	924	1556	2882	3957	4942	4306	3651	3405	3059	12155
58 Depreciation.....	2124204	10382	230279	219298	218898	212798	490240	178139	153480	90986	75494	46562	197647
59 Depletion.....	6623	*722	-	-	-	-	*49	-	*635	*78	701	125	3912
60 Advertising.....	753769	10523	109720	60014	44319	51052	129036	62472	60136	32368	25211	23364	145553
61 Pension, prof sh, stock, annuity.	677096	*879	43570	23713	38905	65736	181653	58520	45963	35734	23601	38608	120213
62 Employee benefit programs.....	1251492	12062	106783	91880	86848	115077	271505	119054	78073	87162	16472	19525	247050
63 Net loss, noncapital assets.....	179514	*7614	*14812	*5002	*1643	7199	11477	10507	1870	1377	5208	92634	20170
64 Other deductions.....	13730312	124676	2535846	1080365	990876	1128252	2613914	762509	503401	280411	279176	248025	3182859
65 Total receipts less total deducts..	4456243	-13891	245905	329909	306573	329312	867132	651529	455550	175581	157350	123072	828221
Constructive taxable income from													
66 related foreign corporations.....	25513	-	-	-	-	-	-	-	-	*278	101	1248	23887
67 Net income (less deficit), total...	4429075	-13997	245905	329449	305428	326677	858344	647824	443154	167025	153496	118902	846866
68 Net income, total.....	7461900	62026	797413	553875	582502	721078	1568105	836822	612506	293289	210432	247529	976324
69 Deficit, total.....	3032825	76023	551507	224426	277073	394402	709761	188998	169352	126264	56936	128626	129458
70 Net income (less def), Form 1120-A.	29493	*13525	7812	*3290	*4865	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-5170	-5170	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	2633120	13882	313939	300734	193472	213084	581377	420692	336230	154860	56788	34766	13296
73 Statutory special deductions, total	811126	*12672	89388	86235	91049	114276	154888	22101	32805	13995	2968	12868	177881
74 Net operating loss deduction....	759742	*12672	89358	85131	90239	111036	141982	20748	31322	13014	766	11752	151720
75 Dividends received deduction....	51384	-	*29	*1104	*810	3240	12905	1353	1483	981	2202	1116	26160
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2803947	15051	95578	110054	158052	228229	579335	266883	158869	92134	131438	182585	785742
78 Income tax before credits, total...	872941	2791	15503	19898	31125	54924	178139	91136	56269	33194	45448	64582	279932
79 Regular tax.....	841290	2829	15503	19796	30555	53414	164705	87650	53303	31184	44901	62858	274591
80 Personal holding company tax....	*539	-	-	-	*200	-	-	-	*340	-	-	-	-
81 Recapture taxes.....	*102	-</											

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	169571	8610	87160	24164	16746	14601	15088	2004	846	221	72	37	20
2 Total assets.....	109914905	-	2400863	4072504	5911687	10350632	31816613	13640812	11941859	7691465	5087893	5408289	11592289
3 Cash.....	13083478	-	660029	559133	820607	1350467	3688422	1682226	1524157	954408	517366	646934	679728
4 Notes and accounts receivable....	30021130	-	318711	525226	853781	1851768	8486262	4293204	4036375	3049998	1782944	1815924	3006937
5 Less: Allowance for bad debts.....	88694	-	*707	*640	*1547	*2996	35546	6486	8037	9767	6003	4886	12078
6 Inventories.....	20711932	-	146984	820430	1344289	2842238	7125815	2824737	1858364	845049	901524	527982	1474520
7 U.S. gov't. obligations, total....	579118	-	*18087	-	*10647	*11667	115181	130596	135680	*55773	16784	24837	59865
8 Tax-exempt securities.....	242400	-	*4	*73	-	*17365	88166	*6750	45309	*25623	9249	39579	10282
9 Other current assets.....	15909244	-	164640	442781	983533	1752849	5190045	2159184	1587880	965298	536491	655358	1471184
10 Loans to stockholders.....	1868847	-	266503	308404	205703	250015	568660	76171	95662	26091	13247	24622	33769
11 Mortgage and real estate loans...	1374856	-	*7739	*16424	*70396	183296	345008	166647	127207	*85834	18375	10985	343115
12 Other investments.....	7533184	-	59885	160289	290244	408899	1457139	475925	917704	542967	526664	700909	1992561
13 Depreciable assets.....	26626536	-	2089764	2450011	2240854	2721123	6461480	2355769	2345347	1384190	975293	1026859	2575845
14 Less: Accumulated depreciation	14667286	-	1411096	1523827	1348155	1642417	3630359	1212149	1238687	724568	529264	428442	978322
15 Depletable assets.....	59143	-	-	*204	*19	*0	*302	-	-	*3825	9065	-	45726
16 Less: Accumulated depletion...	*25308	-	-	-	*19	-	*15	-	-	*731	2316	-	22227
17 Land.....	4019701	-	66522	171603	347584	409153	1270987	423821	250524	153824	211851	143860	569972
18 Intangible assets (Amortizable)...	365797	-	36999	16977	11650	26903	40899	19297	26513	29092	28217	26647	94603
19 Less: Accumulated amortization	156717	-	11265	12624	3445	8053	20174	7582	14058	13822	7465	3320	54908
20 Other assets.....	2466543	-	-11936	138038	85544	178356	664340	252872	251918	318381	85870	201441	301719
21 Total liabilities.....	109914905	-	2400863	4072504	5911687	10350632	31816613	13640812	11941859	7691465	5087893	5408289	11592289
22 Accounts payable.....	26749887	-	377504	459304	637221	1457422	7297144	3782634	3681843	2641613	1454251	1824665	3136285
23 Mort, notes, and bonds under 1 yr	16591214	-	383439	693017	1108098	2348983	5499977	2133225	1362551	803268	667170	370659	1220825
24 Other current liabilities.....	16438776	-	294618	423208	878146	1463648	4976291	2258957	1916389	1022643	677538	1034294	1493044
25 Loans from stockholders.....	7157531	-	1003123	490819	653888	1242405	2475113	566936	262453	209359	96014	22067	135354
26 Mort, notes, bonds, 1 yr or more.	14584261	-	526663	889950	1060006	1304751	3573001	1280320	1124891	817698	666401	828569	2512012
27 Other liabilities.....	3980085	-	-5084	185089	56249	430005	1093421	279919	406968	399937	350106	311800	471674
28 Net worth.....	24413151	-	-179400	931118	1518079	2103418	6901666	3338820	3186763	1796947	1176412	1016235	2623094
29 Capital stock.....	2784813	-	438102	178113	235318	263818	560628	285916	208568	129101	171607	120813	102829
30 Paid-in or capital surplus.....	6030068	-	313145	458084	357318	499277	1014064	298012	522801	675536	355321	198001	1338508
31 Retained earnings, appropriated.	58650	-	*904	-	-	*32975	*17752	-	*3435	*107	2767	262	449
32 Retained earnings-unappropriated	9318402	-	-409799	132661	931990	938560	3269707	1403962	1089658	318546	289935	296587	1056575
33 Retained earnings (S Corp).....	7258185	-	-508717	197408	88839	467884	2439762	1418521	1485261	744528	384115	363538	177045
34 Less: Cost of treasury stock...	1036966	-	*13055	35148	95386	99096	400247	67592	122961	70871	27333	52967	52312
35 Total receipts.....	263566177	1508790	22211383	14326299	18665107	23080940	68213535	31323916	26395432	16607244	9838519	11500420	19894591
36 Business receipts.....	259706926	1502212	22046716	14274445	18526674	22795710	67185513	31041494	25974526	16368856	9594004	11261852	19134923
37 Interest.....	730054	2016	8933	19823	20010	46232	156220	62134	49349	46770	28949	59047	230571
38 Interest on gov't. obligations....	51912	*106	-	*461	*1145	2636	8788	3702	11849	8833	3954	5417	5021
39 Rents.....	679104	*289	*9948	5352	30042	38912	113041	56129	88616	49166	66738	56056	164817
40 Royalties.....	8085	-	-	-	*664	*183	*126	-	*4321	*8	1028	1371	386
41 Net S-T cap gain less net LT loss	11970	*3139	*413	-	*1819	*68	2562	*559	*234	*2763	348	65	-
42 Net L-T cap gain less net ST loss	244737	*3650	*5434	*3675	15482	26934	77690	9742	12975	16835	24892	17316	30111
43 Net gain, noncapital assets.....	156283	*4869	10579	10965	15446	10628	44087	12004	8611	4454	2511	2825	29304
44 Dividends, domestic corporations.	37935	-	*42	*1578	*1228	4710	18109	1932	2119	1418	2885	1592	2321
45 Dividends, foreign corporations..	*58629	-	-	-	-	-	*359	*8	-	*2	-	-	58260
46 Other receipts.....	1880542	-7491	129319	10001	52597	154928	607040	136213	242832	108138	113209	94880	238877
47 Total deductions.....	259598302	1506571	21983826	13996390	18372123	22745268	67360024	30680776	25946287	16431664	9684927	11377320	19513127
48 Cost of goods.....	222270662	1161126	15461607	10570731	15150966	18968700	58375599	27548448	23557309	15018295	8763656	10381560	17312665
49 Compensation of officers.....	6674565	44043	1280158	628422	617828	789570	1790031	582195	457105	195347	95168	99613	95085
50 Salaries and wages.....	8038088	79904	1225800	695430	521172	681460	1700776	642884	582669	352198	219704	222286	1113807
51 Repairs.....	627144	4266	79221	64255	73128	57240	153050	48842	43217	29137	15659	18165	40964
52 Bad debts.....	244984	*7804	*8761	15923	8619	27894	72230	23024	21445	32025	14002	3673	9582
53 Rent paid on business property...	1401906	9185	272347	139919	148973	125168	280556	100150	69995	49435	31799	30450	139428
54 Taxes paid.....	3396734	20571	482384	284298	343246	365827	775338	361262	227661	123030	72415	94996	245705
55 Interest paid.....	2024848	12492	140215	114005	148101	178383	528047	173701	145927	97453	75544	73674	337307
56 Contributions or gifts.....	56145	*244	3470	2210	3537	4665	10507	7911	3346	2575	2876	5197	9606
57 Amortization.....	37325	*108	4427	924	1556	2374	3902	4942	4306	3651	3073	2982	5078
58 Depreciation.....	2058939	10382	230057	219298	216643	210918	480297	176639	152092	90986	72020	45272	154333
59 Depletion.....	6584	*722	-	-	-	-	*13	-	*635	*478	701	125	3909
60 Advertising.....	619617	10523	109481	60014	44142	40411	128484	62098	57947	32368	20901	19138	34109
61 Pension, prof sh, stock, annuity.	648252	*879	43570	23713	38067	64650	180100	58473	45772	35734	22584	38538	96171
62 Employee benefit programs.....	1188335	12062	106783	91880	85585	115077	268673	117814	78073	87162	16363	19012	189851
63 Net loss, noncapital assets.....	165556	*7614	*14812	*5002	*1643	7199	11475	10507	1870	1377	5091	92634	6331
64 Other deductions.....	10138618	124643	2520733	1080365	968916	1105731	2596445	761886	496918	280411	253370	230005	-280805
65 Total receipts less total deducts..	3967875	2219	227557	329909	292983	335673	853511	643140	449145	175581	153592	123101	381464
Constructive taxable income from													
66 related foreign corporations.....	*20414	-	-	-	-	-	-	-	-	*278	101	1248	18787
67 Net income (less deficit), total...	3936377	2113	227557	329449	291838	333037	844723	639438	437296	167025	149738	118931	395230
68 Net income, total.....	6927806	62026	778550	553875	566257	718658	1547623	826827	606648	293289	203604	245763	524688
69 Deficit, total.....	2991429	59912	550992	224426	274419	385621	702900	187388	169352	126264	53866	126832	129458
70 Net income (less def), Form 1120-A.	29493	*13525	7812	*3290	*4865	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-5170	-5170	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	2589554	29992	295591	300734	192854	213084	560894	410883	331342	154860	51258	34766	13296
73 Statutory special deductions, total	663130	*12672	89388	86235	81598	113213	154888	22101	32805	13995	2968	11148	42119
74 Net operating loss deduction.....	611841	*12672	89358	85131	80788	109972	141982	20748	31322	13014	766	10032	16054
75 Dividends received deduction....	51289	-	*29	*1104	*810	3240	12905	1353	1483	981	2202	1116	26065
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2478425	15051	95578	110054	152075	226872	579335	266883	157898	92134	130139	182539	469867
78 Income tax before credits, total...	756614	2791	15503	19898	30041	54448	178139	91120	55693	33194	45007	64560	166220
79 Regular tax.....	728908	2829	15503	19796	29470	53211	164705	87650	52983	31184	44460	62851	164266
80 Personal holding company tax....	*539	-	-	-	*200	-	-	*340	-	-	-	-	-
81 Recapture taxes.....	*102	-	-	-	-	-</							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2005	*4	*1112	-	*530	*220	*89	*24	*8	-	4	3	11
2 Total assets.....	13594191	-	*15046	-	*181498	*159441	*200820	*178409	*149797	-	299917	372678	12036587
3 Cash.....	740579	-	*5369	-	*43447	*6127	*30119	*26875	*7255	-	7889	27750	585748
4 Notes and accounts receivable....	1138400	-	-	-	*24310	*48663	*63613	*34800	*28865	-	65642	11960	860548
5 Less: Allowance for bad debts.....	*4271	-	-	-	-	*172	-	*1287	-	-	-	-	2812
6 Inventories.....	5205584	-	-	-	*33949	*37922	*34528	*73373	*101869	-	127299	114123	4682519
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	2010314	-	*705	-	*11592	*9946	*15556	*13812	*4108	-	25145	8305	1921145
10 Loans to stockholders.....	20911	-	*8433	-	*2884	*819	*3997	-	-	-	2373	454	1952
11 Mortgage and real estate loans....	1933026	-	-	-	*1979	-	*23873	*9626	*2944	-	21	8147	1886435
12 Other investments.....	1282271	-	-	-	*6115	*32459	*2653	*1734	*1244	-	35170	88984	1113912
13 Depreciable assets.....	848094	-	*42840	-	*67304	*31488	*97795	*38856	*15911	-	40423	23236	490240
14 Less: Accumulated depreciation	432892	-	*42303	-	*42258	*10708	*74198	*31027	*12407	-	15383	4617	199993
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion..	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	201456	-	-	-	*31106	*1557	*2689	*10949	-	-	8549	40234	106371
18 Intangible assets (Amortizable)..	75434	-	-	-	-	*2489	*568	*127	-	-	562	471	71217
19 Less: Accumulated amortization	*22104	-	-	-	-	*1262	*373	*3	-	-	167	417	19883
20 Other assets.....	597391	-	*1	-	*1069	*113	-	*572	*8	-	2393	54047	539188
21 Total liabilities.....	13594191	-	*15046	-	*181498	*159441	*200820	*178409	*149797	-	299917	372678	12036587
22 Accounts payable.....	1300460	-	*325	-	*20068	*19737	*38207	*15867	*20000	-	42735	29021	1114498
23 Mort, notes, and bonds under 1 yr	2065322	-	-	-	*17186	*12165	*47101	*58036	*10928	-	16573	17792	1885540
24 Other current liabilities.....	1139606	-	*2694	-	*3332	*13308	*14378	*7473	*15685	-	46298	13525	1022913
25 Loans from stockholders.....	102542	-	*13827	-	*35778	*3691	*23146	-	*25968	-	-	132	-
26 Mort, notes, bonds, 1 yr or more.	4088640	-	-	-	*62503	*43746	*12847	*2197	-	-	120592	165650	3681106
27 Other liabilities.....	679540	-	-	-	*10	-	-	*2499	*1733	-	457	63442	611399
28 Net worth.....	4218081	-	*-1799	-	*42620	*66794	*65140	*92335	*75482	-	73262	83115	3721131
29 Capital stock.....	216115	-	*1693	-	*6834	*2410	*7646	*2636	*867	-	516	126375	67139
30 Paid-in or capital surplus.....	1603059	-	-	-	-	*5371	*65	*3534	*79	-	22936	26573	1544501
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2257307	-	-	-	*10696	*63433	*8068	*17920	*11986	-	16340	-69027	2197891
33 Retained earnings (S Corp).....	237901	-	*-3493	-	*25090	-	*51763	*68520	*62550	-	33470	-	-
34 Less: Cost of treasury stock....	96300	-	-	-	-	*4420	*2401	*275	-	-	-	806	88399
35 Total receipts.....	16079668	-	*387443	-	*414716	*321565	*519550	*284602	*223654	-	551777	248268	13128093
36 Business receipts.....	15506670	-	*386126	-	*402765	*315760	*519328	*284066	*222799	-	531671	238070	12606087
37 Interest.....	270704	-	-	-	*3502	*1605	*107	*43	*1	-	8467	1905	255076
38 Interest on govt. obligations....	*770	-	-	-	-	-	-	*3	*546	-	-	-	221
39 Rents.....	20040	-	-	-	*462	*2070	-	-	-	-	4124	3105	10279
40 Royalties.....	4944	-	-	-	-	-	-	-	-	-	-	786	4158
41 Net S-T cap gain less net LT loss	40	-	-	-	-	-	-	-	-	-	-	-	40
42 Net L-T cap gain less net ST loss	*8501	-	-	-	*5461	-	-	-	*45	-	24	808	2162
43 Net gain, noncapital assets.....	*36416	-	*1318	-	*2305	-	*110	*14	-	-	17	284	32370
44 Dividends, domestic corporations..	136	-	-	-	-	-	-	-	-	-	-	-	136
45 Dividends, foreign corporations..	6514	-	-	-	-	-	-	-	-	-	-	-	6514
46 Other receipts.....	224932	-	-	-	*221	*2130	*6	*477	*263	-	7475	3311	211050
47 Total deductions.....	15591300	*16110	*369095	-	*401126	*327925	*505929	*276214	*217249	-	548019	248297	12681336
48 Cost of goods.....	10133407	-	*333763	-	*329785	*216548	*442503	*250651	*185068	-	468555	205328	7701207
49 Compensation of officers.....	112635	-	*4730	-	*10895	*8128	*7269	*1499	*6550	-	4567	2495	66501
50 Salaries and wages.....	764606	-	*5917	-	*14057	*43389	*8677	*14315	*8143	-	14932	6467	648710
51 Repairs.....	33646	*4	*2509	-	*1215	*10	*408	*1120	*36	-	1619	1048	25678
52 Bad debts.....	30511	*16072	-	-	-	*186	*440	*59	-	-	75	-	13679
53 Rent paid on business property....	85730	-	*2676	-	*590	*5123	*3865	*956	*667	-	1119	618	70117
54 Taxes paid.....	153314	*1	*3582	-	*8499	*13764	*7380	*3184	*3117	-	3816	1236	108734
55 Interest paid.....	369218	-	*344	-	*9592	*4016	*2945	*647	*3308	-	18027	6902	323438
56 Contributions or gifts.....	3074	-	-	-	-	*127	-	-	*108	-	144	5	2690
57 Amortization.....	8048	-	-	-	-	*508	*55	-	-	-	332	77	7077
58 Depreciation.....	65266	-	*222	-	*2255	*1880	*9943	*1500	*1388	-	3474	1290	43314
59 Depletion.....	*39	-	-	-	-	-	*36	-	-	-	-	-	3
60 Advertising.....	134152	-	*239	-	*177	*10641	*552	*374	*2189	-	4310	4227	111444
61 Pension, prof sh, stock, annuity.	28844	-	-	-	*838	*1086	*1553	*47	*191	-	1017	70	24042
62 Employee benefit programs.....	63157	-	-	-	*1263	-	*2832	*1240	-	-	109	514	57200
63 Net loss, noncapital assets.....	13958	-	-	-	-	-	*2	-	-	-	117	-	13839
64 Other deductions.....	3591694	*33	*15114	-	*21960	*22521	*17469	*623	*6483	-	25806	18021	3463665
65 Total receipts less total deducts..	488368	*-16110	*18348	-	*13590	*-6360	*13621	*8389	*6405	-	3758	-29	446757
Constructive taxable income from related foreign corporations.....	5100	-	-	-	-	-	-	-	-	-	-	-	5100
67 Net income (less deficit), total...	492698	*-16110	*18348	-	*13590	*-6360	*13621	*8386	*5859	-	3758	-29	451636
68 Net income, total.....	534094	-	*18863	-	*16245	*2420	*20483	*9995	*5859	-	6828	1766	451636
69 Deficit, total.....	41396	*16110	*515	-	*2655	*8781	*6862	*1610	-	-	3070	1795	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	43565	*-16110	*18348	-	*617	-	*20483	*9809	*4888	-	5530	-	-
73 Statutory special deductions, total	147996	-	-	-	*9451	*1064	-	-	-	-	-	1720	135762
74 Net operating loss deduction.....	*147901	-	-	-	*9451	*1064	-	-	-	-	-	1720	135666
75 Dividends received deduction.....	96	-	-	-	-	-	-	-	-	-	-	-	96
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	325523	-	-	-	*5977	*1357	-	-	*970	-	1298	46	315874
78 Income tax before credits, total...	116327	-	-	-	*1084	*476	-	*16	*575	-	441	22	113712
79 Regular tax.....	112383	-	-	-	*1084	*204	-	-	*321	-	441	7	110325
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*3116	-	-	-	-	*273	-	-	-	-	-	15	2828
83 Environmental tax.....	532	-	-	-	-	-	-	-	-	-	-	-	532
84 Foreign tax credit.....	3006	-	-	-	-	-	-	-	-	-	-	-	3006
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	6521	-	-	-	-	-	-	-	-	-	78	-	6443
88 Prior year minimum tax credit.....	265	-	-	-	-	-	-	-	-	-	-	-	265
89 Income tax after credits, total....	106536	-	-	-	*1084	*476	-	*16	*575	-	364	22	103999

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	257481	14267	142691	45377	22758	15736	14405	1577	531	98	31	11	**
2 Total assets.....	85528682	-	4340090	7246634	8078323	10942404	28284912	10583087	7780550	3355490	2849398	2067793	**
3 Cash.....	11675018	-	1070875	1327028	1472312	1681732	3723902	1134539	755200	263323	203483	42624	**
4 Notes and accounts receivable....	33351153	-	747261	1686904	2474756	4247997	12265537	5091611	3469462	1454423	1273474	639727	**
5 Less: Allowance for bad debts.....	265827	-	4607	2668	26977	30930	92320	45478	24054	9531	11075	18188	**
6 Inventories.....	6475821	-	309497	487315	601022	922277	2259938	728104	565902	172506	196928	232332	**
7 U.S. govt. obligations, total....	139654	-	*5222	-	*1449	*27759	*13136	*10526	79852	*131	1578	-	-
8 Tax-exempt securities.....	248974	-	*13	*7576	*5876	*30455	*55888	*19089	*88624	*27796	13657	-	-
9 Other current assets.....	7019640	-	127033	290872	333459	594125	2427073	1222731	903402	486666	354137	280142	**
10 Loans to stockholders.....	2176914	-	398583	574850	348799	260964	414513	78613	74116	*14926	5586	5963	**
11 Mortgage and real estate loans...	371719	-	*7758	*20519	*21386	99349	181411	*4127	*9370	*26830	971	-	-
12 Other investments.....	3351991	-	53727	106482	279929	282695	1088779	467381	383314	214937	248335	226412	**
13 Depreciable assets.....	50831173	-	5879337	7187326	6477429	6868060	14453674	3886664	2941965	1140730	1056509	939495	**
14 Less: Accumulated depreciation	33161330	-	4352063	4833774	4341298	4434178	9348719	2385401	1744835	601793	669619	449651	**
15 Depletable assets.....	48115	-	*4183	*7944	*1047	-	*2078	*3944	*22707	*4151	1863	199	-
16 Less: Accumulated depletion...	42134	-	*4183	*7944	-	-	*1799	*3569	*20469	*3142	845	183	-
17 Land.....	1427318	-	59635	174309	227584	193291	486326	78870	109218	26973	52666	18446	**
18 Intangible assets (Amortizable)...	898639	-	68122	175634	98277	78188	98277	75138	62877	19560	75108	147458	**
19 Less: Accumulated amortization	306116	-	26031	49964	39516	33330	37500	44840	12952	10018	11081	40885	**
20 Other assets.....	1287961	-	-4272	94223	142790	153949	294718	261057	116850	127022	57722	43902	**
21 Total liabilities.....	85528682	-	4340090	7246634	8078323	10942404	28284912	10583087	7780550	3355490	2849398	2067793	**
22 Accounts payable.....	16780541	-	641872	1147626	1420394	2301508	5868907	2333773	1558835	694665	598733	239428	**
23 Mort, notes, and bonds under 1 yr	8284822	-	423015	1152255	708798	879922	2819406	954327	614720	303792	309392	119195	**
24 Other current liabilities.....	12611644	-	527984	693628	679354	1177975	4312512	2121912	1479576	686020	52562	410121	**
25 Loans from stockholders.....	4671413	-	1141210	772484	461556	570439	1192772	289758	92048	*21113	3776	126257	**
26 Mort, notes, bonds, 1 yr or more.	10505662	-	880453	1585514	1445870	1347494	2672868	744061	743652	350824	309165	425761	**
27 Other liabilities.....	2271800	-	47354	76946	277514	630706	395860	312996	154961	312996	116127	78216	**
28 Net worth.....	30402800	-	678203	1714008	3285405	4387553	10787741	3743396	2978723	1169314	989643	668813	**
29 Capital stock.....	3223275	-	554981	617073	505564	367089	641702	178577	193399	68337	56902	39652	**
30 Paid-in or capital surplus.....	4328973	-	439499	332653	308579	471529	1031889	430416	353963	164526	452795	343125	**
31 Retained earnings, appropriated.	169151	-	*9191	*122	*29689	*11980	*99055	*12195	*1050	*1140	-	4729	**
32 Retained earnings-unappropriated	15111195	-	-70240	699357	1852003	2751899	5731336	1611050	1394817	542088	306103	292781	**
33 Retained earnings (S Corp).....	9713225	-	-137088	307824	820777	111518	4036153	1718275	1215181	432047	215811	-7275	-
34 Less: Cost of treasury stock...	2143020	-	118140	243021	231208	326463	752394	207117	179686	*38824	41967	4199	**
35 Total receipts.....	265833715	2225332	36250441	33435168	29528645	33516834	73346645	25735161	16833602	6866926	5250288	2846672	**
36 Business receipts.....	263648005	2128534	36012423	33280418	29421612	33256612	72716630	25515907	16586795	6748259	5175886	2804930	**
37 Interest.....	332806	1822	12296	22553	40936	44425	95009	38282	30829	19974	17934	8745	**
38 Interest on govt. obligations....	31121	-	-	*484	3399	*2143	6365	3656	4752	*5870	4429	24	**
39 Rents.....	206587	*430	*4736	22287	10552	16462	40888	15831	68265	15151	10801	1183	**
40 Royalties.....	9006	-	*1009	*3	*2	-	*349	-	*647	*260	70	6665	**
41 Net S-T cap gain less net LT loss	36570	-	*1038	*45	*1165	*24578	1405	*3180	*5157	-	-	2	-
42 Net L-T cap gain less net ST loss	126364	-	*11567	12682	14123	11534	17918	6977	22036	*21631	1647	6249	**
43 Net gain, noncapital assets.....	346543	*31670	64904	25450	28380	40161	95358	27293	13850	8956	5859	4663	**
44 Dividends, domestic corporations..	24863	-	*117	*393	2499	3281	7545	4978	3846	*1311	306	585	**
45 Dividends, foreign corporations..	18219	-	-	-	-	-	*14	*2515	*6488	*1276	3418	4508	**
46 Other receipts.....	1053632	62876	142350	70853	5978	117637	365164	116543	90936	44238	29938	7118	**
47 Total deductions.....	25839539	2155346	35062548	32861779	28571124	32713523	71284212	24914969	16249552	6644633	5149272	2788581	**
48 Cost of goods.....	182042093	1350893	19608009	20696293	18814451	22921535	53386084	20078374	13560313	5523225	4044844	2058072	**
49 Compensation of officers.....	12899816	140999	3063306	2026330	1594927	1804803	3021192	734662	335767	85677	73038	19116	**
50 Salaries and wages.....	16839218	176638	3496959	2570594	2179150	1989900	3802846	1105088	681030	297444	300962	238608	**
51 Repairs.....	1581724	16118	288328	268721	216901	212647	415112	63781	43503	29074	15649	11889	**
52 Bad debts.....	619527	9246	59422	76094	60814	107604	185824	45227	36474	10341	21185	7297	**
53 Rent paid on business property...	3233683	45156	666228	593215	466864	394383	710482	153431	97009	40746	37072	29098	**
54 Taxes paid.....	8169478	69950	1310202	1159177	1071239	1085366	2173084	674344	335989	88771	144101	57255	**
55 Interest paid.....	1905826	14313	172372	260314	212230	253308	531510	172726	134858	65457	55115	33893	**
56 Contributions or gifts.....	50894	*49	5142	2234	5750	8225	16020	6175	3553	1842	966	938	**
57 Amortization.....	98206	*1872	8423	13686	7239	8910	12004	6625	5537	26082	4267	3562	**
58 Depreciation.....	4963830	24554	605252	707077	666212	683526	1378899	392738	254558	101329	100154	49531	**
59 Depletion.....	8159	-	*1992	*1	-	-	*1202	*530	*1090	*1493	1851	-	-
60 Advertising.....	1159860	16366	231323	274667	165058	125837	194265	38561	23812	10307	58896	20767	**
61 Pension, prof sh, stock, annuity.	1294191	*7898	56200	152699	73943	149604	514777	183573	79261	34792	30889	10554	**
62 Employee benefit programs.....	3115194	14123	380217	308055	289775	541518	896408	333418	187462	56933	61011	46273	**
63 Net loss, noncapital assets.....	51023	*4700	9577	3756	3322	13625	9962	3115	1529	*393	703	342	**
64 Other deductions.....	20362819	262472	5099598	3748867	2743249	2412999	4034541	922600	467809	270728	198570	201386	**
65 Total receipts less total deducts..	7438176	69986	1187893	573389	957522	803311	2062432	820192	584050	222294	101016	56091	**
Constructive taxable income from													
66 related foreign corporations.....	*7970	-	-	-	-	-	*135	-	*2054	*2162	712	2906	**
67 Net income (less deficit), total...	7415025	69986	1187893	572905	954122	801168	2056203	816536	581352	218586	97299	58973	**
68 Net income, total.....	9979765	118168	1731850	1062758	1232288	1096811	2641535	951696	685176	240781	134860	83844	**
69 Deficit, total.....	2564741	48182	543958	489853	278165	295643	585331	135159	103824	*22195	37561	24870	**
70 Net income (less def), Form 1120-A.	403	*-4309	6171	*-535	*-923	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*2112	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	4803127	75547	1075340	492808	642982	487291	1103082	493670	293683	91868	48332	-1478	**
73 Statutory special deductions, total	826009	14425	176515	96646	132506	104940	231177	21382	19811	8977	9537	10093	**
74 Net operating loss deduction.....	804435	14425	176433	96371	130756	102672	225789	*17897	*16737	*7857	5928	9569	**
75 Dividends received deduction....	21574	-	*82	*275	1749	2268	5388	3485	3074	1120	3609	524	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3377429	*13744	235369	275786	381559	416561	1052154	373558	337077	138313	79553	73756	**
78 Income tax before credits, total...	944553	*3852	36103	47042	74254	100244	335165	129011	117993	47549	27747	25592	**
79 Regular tax.....	907164	*2386	35778	45395	73265	97113	314232	125100	114284	47048	27210	25353	**
80 Personal holding company tax....	*93	-	-	-	-	-	-	*93	-	-	-	-	-
81 Recapture taxes.....	*39	-	-	-	-	-	-	-	7	*32	-	-	-
82 Alternative minimum tax.....	35000	*1467	*325	*1646	*989	*3129	20555	3223	3167	*214	152	134	**
83 Environmental tax.....	377	-	-	-	-	-	*2	*10	110	89	80	86	**
84 Foreign tax credit.....	7547	-	-	-	*36	-	*9	-	*3224	*354	59	3866	**
85 U.S. Possessions tax credit.....	-												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	41700	*1457	20668	8282	4928	2944	2964	320	109	25	3	-	-
2 Total assets.....	16721569	-	776552	1370658	1810867	1996182	5946413	2186022	1604069	842209	188597	-	-
3 Cash.....	2404720	-	170768	266275	251498	337952	845565	299914	189595	33935	9218	-	-
4 Notes and accounts receivable....	7793946	-	132025	451308	644786	854026	3137996	1125090	855221	508728	84767	-	-
5 Less: Allowance for bad debts.	49150	-	*1142	-	*1353	*1600	28081	8570	4510	*3580	313	-	-
6 Inventories.....	1473515	-	84931	125501	225179	178080	472203	171285	110949	59733	45654	-	-
7 U.S. govt. obligations, total....	33878	-	-	-	*1449	*19466	*1428	93	*11441	-	-	-	-
8 Tax-exempt securities.....	*29986	-	-	-	*4356	-	*10123	*15507	-	-	-	-	-
9 Other current assets.....	1213137	-	17446	57056	58265	87108	430029	219696	193335	134335	15867	-	-
10 Loans to stockholders.....	321631	-	69424	36576	91711	35985	67094	*4804	12972	*2879	185	-	-
11 Mortgage and real estate loans...	57980	-	-	-	-	*22252	*30648	*3888	*1138	*54	-	-	-
12 Other investments.....	460793	-	*6115	*14492	36076	66728	163489	57007	78647	30426	7812	-	-
13 Depreciable assets.....	7574080	-	999826	1131648	1189682	1003676	2228895	510927	336644	132336	40445	-	-
14 Less: Accumulated depreciation	5045869	-	718476	774394	763910	665124	1488666	321404	207007	87166	19722	-	-
15 Depletable assets.....	*7944	-	-	*7944	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*7944	-	-	*7944	-	-	-	-	-	-	-	-	-
17 Land.....	148538	-	*9317	*28205	31566	18218	36766	*8270	8871	*4292	3035	-	-
18 Intangible assets (Amortizable)...	122612	-	16396	*39746	23293	18167	12968	*6627	*961	*3521	933	-	-
19 Less: Accumulated amortization	45599	-	3083	*10021	*14057	9720	4299	*1754	*401	*1643	622	-	-
20 Other assets.....	227371	-	-6995	4267	32325	30968	30255	94641	16214	24357	1338	-	-
21 Total liabilities.....	16721569	-	776552	1370658	1810867	1996182	5946413	2186022	1604069	842209	188597	-	-
22 Accounts payable.....	4134218	-	157593	318402	408224	491761	1512974	527563	431496	248879	37326	-	-
23 Mort, notes, and bonds under 1 yr	1287051	-	46881	171956	113646	143419	491348	180875	106573	*29396	2958	-	-
24 Other current liabilities.....	2868445	-	83498	137886	161148	227614	1154506	455877	345845	284848	17224	-	-
25 Loans from stockholders.....	750369	-	206569	133439	85683	101620	112329	108678	*793	*1030	228	-	-
26 Mort, notes, bonds, 1 yr or more.	1589158	-	169110	336144	311241	146847	349310	129752	59673	*52176	34905	-	-
27 Other liabilities.....	636617	-	6695	39448	27065	50333	155484	147513	118224	*35301	56555	-	-
28 Net worth.....	5455710	-	106206	233383	703860	834588	2170463	635764	541465	190579	39402	-	-
29 Capital stock.....	608787	-	112934	92170	90718	103488	128633	51810	12397	8080	8556	-	-
30 Paid-in or capital surplus.....	705389	-	98376	35803	63884	53939	349289	58865	39750	*5483	-	-	-
31 Retained earnings, appropriated.	-	-	*7790	-	-	*11980	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2847659	-	-30535	105137	475286	556090	1224935	232819	136113	*141920	5895	-	-
33 Retained earnings (S Corp).....	1721054	-	-61375	52735	126286	168684	602579	331892	420807	*54495	24951	-	-
34 Less: Cost of treasury stock...	446949	-	*20983	52462	52314	59594	134973	39622	67602	*19399	-	-	-
35 Total receipts.....	54705317	*428250	5502583	6325804	6589348	6155339	17453574	5411689	4323128	2154383	361219	-	-
36 Business receipts.....	54398771	*422755	5482306	6291724	6553388	6111738	17365093	5382310	4289799	2141511	358149	-	-
37 Interest.....	56229	*184	2018	2456	8056	11913	19806	6951	2259	*2188	398	-	-
38 Interest on govt. obligations....	3933	-	-	*136	*420	-	*1395	*1165	*662	-	155	-	-
39 Rents.....	16759	-	*2077	*241	*3026	*2474	3187	*510	*4100	*258	885	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*525	-	-	-	*226	*23	*199	-	*77	-	-	-	-
42 Net L-T cap gain less net ST loss	11066	-	*63	-	*5919	*1708	2812	*64	*191	*309	-	-	-
43 Net gain, noncapital assets.....	40594	*4688	*11799	*4943	4481	5616	6440	1108	1200	*318	2	-	-
44 Dividends, domestic corporations.	3747	-	-	*342	*708	*763	1073	*101	*437	*325	-	-	-
45 Dividends, foreign corporations..	*2510	-	-	-	-	-	-	*2510	-	-	-	-	-
46 Other receipts.....	171184	*624	4320	25964	13126	21104	53569	16970	24401	9476	1630	-	-
47 Total deductions.....	53522494	*426116	5380485	6266196	6412389	6052193	17101738	5271951	4178055	2088440	344931	-	-
48 Cost of goods.....	39312814	*290663	3207400	4105223	4220144	4264749	13172686	4278434	3638836	1832149	302531	-	-
49 Compensation of officers.....	2583023	*31781	450465	414682	370413	328904	732793	143031	77582	29575	3796	-	-
50 Salaries and wages.....	3397401	*31140	517155	505346	586801	393205	879645	228439	157444	80366	17860	-	-
51 Repairs.....	202093	*163	38056	27432	27539	29898	48688	16230	8933	4130	1024	-	-
52 Bad debts.....	136135	*1681	14679	19893	13654	18627	51130	11630	2205	*2592	44	-	-
53 Rent paid on business property...	598053	*4913	114269	87936	95815	72536	155700	33405	26276	6502	703	-	-
54 Taxes paid.....	1594013	*14713	189984	205502	202007	205039	512609	166031	78343	17391	2393	-	-
55 Interest paid.....	291292	*2200	29403	42476	39804	31252	86216	34891	11513	9034	4504	-	-
56 Contributions or gifts.....	11666	*17	1166	474	1951	1132	3858	1397	1121	*531	20	-	-
57 Amortization.....	13051	*19	1510	*2859	839	2679	3368	*1352	*299	2	123	-	-
58 Depreciation.....	680785	*3272	83761	104986	123115	93215	181993	45996	30578	11586	2283	-	-
59 Depletion.....	*1917	-	*1840	-	-	-	*77	-	-	-	-	-	-
60 Advertising.....	324636	*9356	58681	55947	68627	34613	78470	9492	6815	2383	253	-	-
61 Pension, prof sh, stock, annuity.	240574	*1471	*10412	*11477	9308	28311	107486	40743	26493	*4426	447	-	-
62 Employee benefit programs.....	556830	*1759	52112	50335	60037	106795	192558	39200	42135	11473	425	-	-
63 Net loss, noncapital assets.....	5673	-	*346	*707	*359	*1271	2370	*270	*167	*183	-0	-	-
64 Other deductions.....	3572538	*32968	609247	630920	591974	439967	892091	221411	69315	76119	8526	-	-
65 Total receipts less total deducts..	1182823	*2134	122098	59608	176959	103146	351836	139738	145072	65943	16288	-	-
Constructive taxable income from													
66 related foreign corporations.....	*176	-	-	-	-	-	-	-	*176	-	-	-	-
67 Net income (less deficit), total...	1179066	*2134	122098	59473	176540	103146	350441	138572	144586	65943	16133	-	-
68 Net income, total.....	1626066	*5442	217604	160947	220892	168948	458989	158938	151516	66657	16133	-	-
69 Deficit, total.....	446999	*3307	95506	101474	44352	65802	108548	*20366	*6931	*714	-	-	-
70 Net income (less def), Form 1120-A.	14155	*-3	*13300	*859	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*1781	*1781	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	752878	*161	131522	74284	93060	55504	160816	91821	115539	*14899	15274	-	-
73 Statutory special deductions, total	138352	*1542	25653	*7674	25907	16866	55633	*3392	*850	*834	-	-	-
74 Net operating loss deduction....	135725	*1542	25653	*7435	25411	*16330	54880	*3321	*545	*607	-	-	-
75 Dividends received deduction....	2627	-	-	*239	*496	*536	752	*71	*306	*227	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	618115	*434	30487	52403	101925	86482	204760	54535	35919	*50310	860	-	-
78 Income tax before credits, total...	165761	*583	4573	8101	19651	19245	64466	18810	12823	*17206	302	-	-
79 Regular tax.....	157808	*62	4573	8101	19290	19169	59060	18012	12179	*17071	292	-	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	*39	-	-	-	-	-	-	7	*32	-	-	-	-
82 Alternative minimum tax.....	7530	*521	-	-	*361	*76	5368	*754	*450	-	-	-	-
83 Environmental tax.....	*42	-	-	-	-	-	-	-	*4	*39	-	-	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*373	-	-	*333	-	-	*40	-	-	-	-	-	-
88 Prior year minimum tax credit.....	2275	-	-	-	-	*477	*1786	*6	*6	-	-	-	-
89 Income tax after credits, total....	163113	*583	4573	7768	19651	18767	62641	18804	12817	*17206	302	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	34942	*1340	20207	4935	3121	2643	2180	384	111	*16	5	-	**
2 Total assets.....	14414204	-	574316	804526	1078051	1820561	4341412	2546050	1634008	*572184	1043097	-	**
3 Cash.....	1869010	-	164497	157888	238403	324755	519125	239959	124776	*34365	65243	-	**
4 Notes and accounts receivable....	6620062	-	116029	240784	387447	708108	2101500	1281176	838079	*298111	648828	-	**
5 Less: Allowance for bad debts.....	39020	-	-	*748	*1561	9293	14564	3230	5286	*749	3589	-	-
6 Inventories.....	1157086	-	56251	103930	55044	195688	339816	203248	167029	*27383	8698	-	**
7 U.S. govt. obligations, total....	*18105	-	*2477	-	-	*8293	*5757	-	-	-	1578	-	-
8 Tax-exempt securities.....	*63648	-	-	-	-	-	*29530	-	-	*27363	6755	-	-
9 Other current assets.....	1557190	-	8156	25976	46521	113926	468245	432247	173048	*108859	180211	-	**
10 Loans to stockholders.....	285823	-	57981	*45167	50720	48862	56783	23256	*2715	-	340	-	-
11 Mortgage and real estate loans...	*50723	-	-	*12766	*4554	*15031	*16782	*52	*1538	-	-	-	-
12 Other investments.....	559581	-	*3328	*4864	33818	67022	238479	75877	70789	*14547	50856	-	**
13 Depreciable assets.....	5950761	-	608018	637579	657069	877281	1515108	659436	661231	*159352	175687	-	**
14 Less: Accumulated depreciation	4055405	-	470380	439949	456090	594924	1008114	419431	445970	*104954	115594	-	**
15 Depletable assets.....	*21049	-	-	-	-	-	-	*3934	*17115	-	-	-	-
16 Less: Accumulated depletion...	*20682	-	-	-	-	-	-	*3567	*17115	-	-	-	-
17 Land.....	146928	-	*2084	*5229	28804	43385	34855	*11835	14052	*4883	1802	-	-
18 Intangible assets (Amortizable)...	104737	-	15201	*15864	*546	5425	9504	*48905	*8957	*130	205	-	-
19 Less: Accumulated amortization	62030	-	4749	*10379	*525	2399	4720	*31588	*7472	*60	136	-	-
20 Other assets.....	186639	-	15423	5556	33302	19401	33326	23942	30520	*2955	22213	-	**
21 Total liabilities.....	14414204	-	574316	804526	1078051	1820561	4341412	2546050	1634008	*572184	1043097	-	**
22 Accounts payable.....	3034086	-	82143	122042	212145	429790	937723	578296	261615	*91201	319127	-	**
23 Mort, notes, and bonds under 1 yr	1393467	-	37039	158197	102266	131691	431947	236616	121949	*39648	134113	-	**
24 Other current liabilities.....	2829087	-	52462	50882	109867	259439	868481	654379	422484	*143810	267282	-	**
25 Loans from stockholders.....	575958	-	208484	60830	39365	61771	104411	51651	*41319	*4628	3498	-	-
26 Mort, notes, bonds, 1 yr or more.	1125067	-	62015	98597	158713	118333	284142	145847	115697	*27535	114187	-	**
27 Other liabilities.....	244549	-	*-1875	*49	*3518	67549	100602	20597	23999	*15599	14509	-	**
28 Net worth.....	5211990	-	134048	313928	452177	751988	1614100	858662	646945	*249762	190381	-	**
29 Capital stock.....	485245	-	55275	65532	78859	67078	112109	32631	32515	*27948	13299	-	**
30 Paid-in or capital surplus.....	663124	-	27126	36267	32271	79983	145006	117119	103180	*15692	106481	-	**
31 Retained earnings, appropriated.	*1140	-	-	-	-	-	-	-	-	*1140	-	-	-
32 Retained earnings-unappropriated	2968943	-	2462	126179	298156	515783	1027060	414160	351050	*180805	53288	-	**
33 Retained earnings (S Corp).....	1441642	-	50617	103522	123784	144094	445734	355953	*174346	*24678	18913	-	-
34 Less: Cost of treasury stock....	348105	-	*1433	*17572	80893	*54950	115810	61201	*14146	*501	1600	-	-
35 Total receipts.....	44434985	*115057	5113173	2886861	4811359	5897703	11931454	6844464	3597782	*1196101	2041033	-	**
36 Business receipts.....	44069419	*103175	5090834	2873283	4792218	5826869	11837074	6789252	3554366	*1177880	2024470	-	**
37 Interest.....	49395	*150	2331	4452	5429	6650	13108	7288	4324	*1386	4275	-	**
38 Interest on govt. obligations....	5200	-	-	-	*73	*139	*2246	*738	*125	*1163	716	-	**
39 Rents.....	39215	-	*1629	*1924	*840	*3231	4492	*2889	*18254	*5432	524	-	**
40 Royalties.....	*1644	-	*1009	*3	*2	-	-	-	*629	-	-	-	-
41 Net S-T cap gain less net LT loss	*25838	-	-	-	-	*24497	*164	*1161	*16	-	-	-	-
42 Net L-T cap gain less net ST loss	8254	-	*322	*241	*437	*670	3329	*232	*2062	*57	903	-	-
43 Net gain, noncapital assets.....	35802	-	*11458	*2880	*1308	5164	5325	4335	4157	*684	491	-	-
44 Dividends, domestic corporations.	3465	-	-	*39	*198	2411	*487	*264	*3	*63	63	-	-
45 Dividends, foreign corporations..	*9641	-	-	-	-	-	*5	*6102	*203	3332	-	-	**
46 Other receipts.....	187112	*11732	5590	4078	11013	30284	63305	38076	7483	*9294	6258	-	**
47 Total deductions.....	43099624	*105237	4919826	2810517	4626128	5749712	11648563	6623840	3452387	*1149440	2013975	-	**
48 Cost of goods.....	31863017	*43130	2616617	1722441	3454937	4165742	8945337	5423513	2874055	*949292	1667953	-	**
49 Compensation of officers.....	2093088	*9551	516730	213959	256996	293774	476900	211336	66898	*18385	28559	-	**
50 Salaries and wages.....	2754923	*3763	672212	227088	241033	344979	637470	317695	163358	*56316	91009	-	**
51 Repairs.....	164139	*560	22298	15906	24569	27780	39829	8670	6584	*8940	9003	-	**
52 Bad debts.....	105655	*3863	*6293	9013	7532	20770	30896	8536	3305	*566	14881	-	**
53 Rent paid on business property...	410649	*1765	96204	45751	48016	67809	76566	42163	15632	*5517	11225	-	**
54 Taxes paid.....	1455053	*2936	208340	118919	156130	191305	437000	176380	89992	*21929	52123	-	**
55 Interest paid.....	266654	*243	23674	20238	25734	30998	75141	37947	25433	*6795	20451	-	**
56 Contributions or gifts.....	10700	-	650	*156	591	1451	3382	2384	917	*919	251	-	-
57 Amortization.....	11484	*50	2839	*2916	*97	375	843	2283	285	*3	1793	-	**
58 Depreciation.....	569214	*1441	69352	55769	72922	77176	139038	64486	52781	*14310	21938	-	**
59 Depletion.....	*687	-	*151	*1	-	-	-	*530	*6	-	-	-	-
60 Advertising.....	86557	*2444	21144	10288	7495	10508	17677	7317	6597	*1893	1191	-	**
61 Pension, prof sh, stock, annuity.	244873	*3424	*2546	*16872	*5949	17987	103369	47136	20260	*9753	17576	-	**
62 Employee benefit programs.....	573738	*895	47453	24405	53880	95443	191445	86931	24134	*28015	21136	-	**
63 Net loss, noncapital assets.....	6793	-	*1486	*0	*676	*1486	716	*1625	*126	*90	588	-	**
64 Other deductions.....	2482399	*31172	611835	326794	269570	402130	472953	184907	102024	*26717	54298	-	**
65 Total receipts less total deducts..	1335361	*9819	193347	76344	185231	147991	282891	220624	145395	*46661	27058	-	**
Constructive taxable income from													
66 related foreign corporations.....	*2726	-	-	-	-	-	*135	-	*1878	-	7104	-	**
67 Net income (less deficit), total...	1332886	*9819	193347	76344	185158	147852	280780	219886	147148	*45498	27052	-	**
68 Net income, total.....	1725190	*15029	261359	135772	230457	204937	382267	258882	158987	*45498	32001	-	**
69 Deficit, total.....	392303	*5210	68012	59428	*45300	57084	101487	*38996	*11839	-	4948	-	**
70 Net income (less def), Form 1120-A.	*12271	-	*13194	-	*-923	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	806386	*14460	184016	76152	117982	56743	99923	157244	*77409	*4721	17737	-	**
73 Statutory special deductions, total	160794	*569	22030	17480	35547	29007	51265	*454	*877	*204	3360	-	**
74 Net operating loss deduction....	154842	*569	22030	17480	*35520	28860	49578	*113	*692	-	-	-	**
75 Dividends received deduction....	5951	-	-	-	*27	*147	1687	*341	*185	*204	3360	-	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	626228	-	40320	25966	71248	90233	182279	83117	78276	*40573	14217	-	**
78 Income tax before credits, total...	177080	-	6677	4185	12879	22273	56111	28557	27451	*13979	4969	-	**
79 Regular tax.....	172387	-	6380	4185	12739	22273	54024	27580	26512	*13860	4834	-	**
80 Personal holding company tax....	*93	-	-	-	-	-	*93	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3612	-	*297	-	*140	-	*1808	*634	*733	-	-	-	-
83 Environmental tax.....	59	-	-	-	-	-	-	*2	*27	*18	12	-	-
84 Foreign tax credit.....	*958	-	-	-	-	-	-	-	*958	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*7	-	-	-	-	-	-	*7	-	-	-	-	-
87 General business credit.....	*560	-	-	-	*19	-	*221	*310	-	*4	5	-	-
88 Prior year minimum tax credit....	7782	-	-	-	-	*1063	6222	*240	*96	-	161	-	-
89 Income tax after credits, total....	167774	-	6677	4185	12860	21209	49668	28000	26397	*13975	4803	-	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	180839	11471	101816	32160	14708	10148	9260	873	311	56	23	11	**
2 Total assets.....	54392908	-	2989222	5071450	5189406	7125661	17997087	5851014	4542473	1941098	1617704	2067793	**
3 Cash.....	7401287	-	735610	902865	982412	1019025	2359211	594665	440829	195023	129022	42624	**
4 Notes and accounts receivable....	18937145	-	499206	994813	1442524	2685863	7026041	2685346	1776162	647584	539879	639727	**
5 Less: Allowance for bad debts.	177657	-	3465	*1920	24064	20036	49674	33678	14258	5201	7173	18188	**
6 Inventories.....	3845221	-	168315	257883	320799	548510	1447920	353571	287925	85391	142576	232332	**
7 U.S. govt. obligations, total....	87670	-	*2745	-	-	-	*5950	*10433	*68411	*131	-	-	-
8 Tax-exempt securities.....	155340	-	*13	*7576	*1519	*30455	*16235	*3582	*88624	*433	6902	-	-
9 Other current assets.....	4249313	-	101431	207841	228672	393091	1528799	570789	537018	243471	158059	280142	**
10 Loans to stockholders.....	1569459	-	271178	493108	206368	176116	290635	50553	58430	*12047	5061	5963	**
11 Mortgage and real estate loans...	263017	-	*7758	*7753	*16832	*62066	133981	*186	*6694	*26776	971	-	-
12 Other investments.....	2331617	-	44284	87126	210035	148945	686810	334497	233877	169965	189667	226412	**
13 Depreciable assets.....	37306331	-	4271493	5418099	4630678	4987103	10709671	2716284	1944090	849042	840377	939495	**
14 Less: Accumulated depreciation	24060056	-	3163207	3619431	3121298	3174130	6851939	1644566	1091858	409672	534303	449651	**
15 Depletable assets.....	19121	-	*4183	-	*1047	-	*2078	*10	*5592	*4151	1863	199	-
16 Less: Accumulated depletion...	*13508	-	*4183	-	-	-	*1799	*2	*3354	*3142	845	183	-
17 Land.....	1131852	-	48234	140876	167214	131689	414706	58764	86295	17798	47830	18446	**
18 Intangible assets (Amortizable)...	671290	-	36526	120025	74438	54596	75805	*19606	52958	*15908	73969	147458	**
19 Less: Accumulated amortization	198487	-	18199	29564	24934	21211	28481	*11498	5078	*8315	10322	40885	**
20 Other assets.....	873951	-	-12699	84400	77163	103579	231137	142474	70116	99710	34171	43902	**
21 Total liabilities.....	54392908	-	2989222	5071450	5189406	7125661	17997087	5851014	4542473	1941098	1617704	2067793	**
22 Accounts payable.....	9612237	-	402137	707182	800026	1379957	3418204	1227913	865724	329385	242281	239428	**
23 Mort, notes, and bonds under 1 yr	5604304	-	339094	822102	492886	604812	1896111	536836	386198	234748	172322	119195	**
24 Other current liabilities.....	6914111	-	392023	504860	408339	690922	2289525	1011655	711247	257362	238056	410121	**
25 Loans from stockholders.....	3345086	-	726157	578214	336508	407048	976032	129429	49935	*15456	50	126257	-
26 Mort, notes, bonds, 1 yr or more.	7791437	-	649328	1150773	975916	1082314	2039416	468462	568282	271113	160072	425761	**
27 Other liabilities.....	1390634	-	42534	141622	46363	159632	374620	227749	170773	104061	45063	78216	**
28 Net worth.....	19735100	-	437949	1166697	2129368	2800977	7003178	2248970	1790314	728973	759860	668813	**
29 Capital stock.....	2129243	-	386773	459371	335988	195622	400960	94135	148487	32309	35047	39652	**
30 Paid-in or capital surplus.....	2960459	-	313997	260583	212425	337607	537595	254431	211033	143350	346314	343125	**
31 Retained earnings, appropriated.	148241	-	*1401	*122	*29689	-	*99055	*12195	*1050	-	-	4729	**
32 Retained earnings-unappropriated	9294593	-	-42167	468042	1078562	1680026	3479340	964072	907654	219363	246919	292781	**
33 Retained earnings (S Corp).....	6550529	-	-126330	151566	570707	798740	2987840	1030431	620029	*352874	171947	-7275	-
34 Less: Cost of treasury stock...	1347966	-	95724	172988	98002	211919	501612	106294	97938	*18924	40367	4199	**
35 Total receipts.....	166693413	1682025	25634685	24222503	18127938	21463793	43961617	13479009	8912692	3516443	2848036	2844672	**
36 Business receipts.....	165179815	1602604	25439283	24115411	18076006	21318005	43514464	13344346	8742630	3428868	2793267	2804930	**
37 Interest.....	227182	1488	7947	15645	27451	25862	62096	24043	24246	16400	13260	8745	**
38 Interest on govt. obligations....	21988	-	-	*348	*2907	*2004	2723	1752	3964	*4707	3559	24	**
39 Rents.....	150613	*430	*1030	20123	6686	10756	33208	12432	45911	9462	9392	1183	**
40 Royalties.....	7362	-	-	-	*-0	-	*349	-	*17	*260	70	6665	**
41 Net S-T cap gain less net LT loss	10207	-	*1038	*45	*939	*58	*1042	*2019	*5063	-	-	2	-
42 Net L-T cap gain less net ST loss	107044	-	*11183	12440	7767	9155	11776	*6680	19783	*21266	744	6249	**
43 Net gain, noncapital assets.....	270147	*26982	41647	17628	22591	29381	83593	21850	8493	7954	5365	4663	**
44 Dividends, domestic corporations..	17651	-	*117	*51	*1752	2320	4062	4390	*3146	*984	243	585	**
45 Dividends, foreign corporations..	6068	-	-	-	-	-	*14	-	*386	*1074	86	4508	**
46 Other receipts.....	695336	50521	132441	40811	-18161	66249	248290	61497	59052	25468	22050	7118	**
47 Total deductions.....	161773421	1623993	24762237	23785066	17532607	20911619	42533912	13019178	8619110	3406753	2790366	2788581	**
48 Cost of goods.....	110866261	1017099	13783991	14868629	11139370	14491045	31268062	10376427	7047423	2741784	2074360	2058072	**
49 Compensation of officers.....	8223705	99667	2096110	1397690	967518	1182125	1811499	380294	191287	37717	40683	19116	**
50 Salaries and wages.....	10686895	141735	2307592	1838160	1351315	1251716	2285731	558955	360228	160761	192094	238608	**
51 Repairs.....	1215492	15395	227974	225383	164793	154970	326596	38882	27986	16004	5622	11889	**
52 Bad debts.....	377737	*3702	38450	47189	39628	68207	103798	25060	30963	7183	6260	7297	**
53 Rent paid on business property...	2224982	38478	455755	459528	323033	254039	478215	77864	55101	28727	25144	29098	**
54 Taxes paid.....	5120412	52301	911878	834756	713101	689022	1223475	331933	167654	49452	89584	57255	**
55 Interest paid.....	1347880	11869	119296	197600	146692	190789	370152	99888	97912	49628	30161	33893	**
56 Contributions or gifts.....	28528	*32	3327	1603	3209	5642	8780	2395	1516	392	695	938	**
57 Amortization.....	73670	*1803	4075	7911	6303	5856	7793	2990	4952	26076	2351	3562	**
58 Depreciation.....	3713832	19842	452139	546322	470174	513135	1057868	282256	171200	75432	75933	49531	**
59 Depletion.....	*5554	-	-	-	-	-	*1126	-	*1084	*1493	1851	-	-
60 Advertising.....	748667	4565	151497	208431	88936	80716	98117	21753	10400	6031	57452	20767	**
61 Pension, prof sh, stock, annuity.	808743	*3003	43242	10439	58686	103306	303922	95694	32507	20613	12865	10554	**
62 Employee benefit programs.....	1984626	11469	280651	233315	175858	339281	512404	207286	121194	17445	39450	46273	**
63 Net loss, noncapital assets.....	38557	*4700	*7745	*3049	2287	10868	6876	1220	1235	*120	114	342	-
64 Other deductions.....	14307881	198332	3878516	2791152	1881704	1570903	2669498	516282	296470	167893	135746	201386	**
65 Total receipts less total deducts..	4919992	58032	872448	437437	595331	552174	1427706	459830	293582	109690	57670	56091	**
Constructive taxable income from related foreign corporations....	*5068	-	-	-	-	-	-	-	-	*2162	-	2906	-
67 Net income (less deficit), total...	4903072	58032	872448	437089	592425	550170	1424982	458078	289618	107145	54112	58973	**
68 Net income, total.....	6628510	97697	1252887	766039	780938	722927	1800279	533875	374672	128626	86725	83844	**
69 Deficit, total.....	1725438	39665	380439	328950	188513	172757	375297	75797	85054	*21481	32613	24870	-
70 Net income (less def), Form 1120-A.	-26022	*-4306	-20323	*-1394	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*331	*331	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	3243863	60927	759803	342372	431940	375045	842343	244605	100735	*72249	15322	-1478	-
73 Statutory special deductions, total	526863	*12314	128832	71492	71051	59067	124279	17536	18084	*7939	6177	10093	**
74 Net operating loss deduction....	513867	*12314	128750	71456	69825	57482	121331	*14463	*15500	*7250	5928	9569	**
75 Dividends received deduction....	12996	-	*82	*36	*1226	1585	2949	3073	*2583	*689	250	524	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2133087	*13310	164562	197417	208386	239846	665115	235906	222883	47429	64477	73756	**
78 Income tax before credits, total...	601712	*3270	24853	34756	41724	58727	214588	81645	77719	16363	22476	25592	**
79 Regular tax.....	576969	*2324	24824	33109	41236	55671	201148	79508	75594	16117	22084	25353	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	23859	*946	*29	*1646	*488	*3053	13379	*1835	1984	*214	152	134	-
83 Environmental tax.....	276	-	-	-	-	-	*2	*8	79	*32	68	86	**
84 Foreign tax credit.....	6589	-	-	-	*36	-	*9	-	*2266	*354	59	3866	**
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	6228	-	*72	*1087	*278	*1613	*1787	-	*326	*661	8	397	**
88													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 40 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.....	319699	15606	116413	47606	38867	31128	46849	9535	6727	2855	1595	1194	1324
2 Total assets.....	4941072530	-	3673291	7752034	13948578	22368554	103754293	66552968	103636618	100292264	113421949	190676878	4214995103
3 Cash.....	137694522	-	680860	1278027	1859364	2941258	10652965	5334769	7477639	6845241	8831074	11987922	79805403
4 Notes and accounts receivable....	1012505419	-	681788	2006659	3631478	5950106	27478089	17325743	25935257	23337088	24949021	38384121	842826069
5 Less: Allowance for bad debts.....	20235889	-	*4179	51349	25214	45525	339359	337218	626884	636227	871121	1268209	1603604
6 Inventories.....	432291778	-	603151	1204938	2622362	4507306	23784721	16173163	24067295	21458255	22534919	32811757	282523910
7 U.S. govt. obligations, total....	18648954	-	*10221	*232	*56975	*27182	300457	493767	457181	692122	558301	1010587	15041930
8 Tax-exempt securities.....	19255276	-	*164	*3895	*12375	*30191	311357	104855	291241	445341	651811	995989	16408058
9 Other current assets.....	369904289	-	152708	234363	413985	728356	3790217	2622228	4537899	4957445	5857164	9644350	336965573
10 Loans to stockholders.....	24361733	-	238759	367608	379237	476441	1263259	518683	513450	354172	282623	477465	19490036
11 Mortgage and real estate loans...	26621919	-	*25808	*23350	*85418	29460	190888	63953	163727	63801	37317	1409404	24528794
12 Other investments.....	1174855389	-	68532	165768	368777	738982	4004770	2908020	5953972	6628473	8766486	20357352	1124894257
13 Depreciable assets.....	2094910426	-	4365281	7108646	11888938	17576348	71699109	42408451	62752686	56547508	59696463	95748857	1665118140
14 Less: Accumulated depreciation	1087307581	-	3284531	5042657	8017142	11579133	44663995	24379684	34672604	29365292	29761835	46554733	849985976
15 Depletable assets.....	70834456	-	*5869	*72351	*7095	*36916	107269	68063	326790	260499	368105	1065335	68516165
16 Less: Accumulated depletion...	33945790	-	*1693	*36204	*2263	*26133	17160	*7010	122309	37597	45952	454149	33191681
17 Land.....	42864110	-	9827	74074	254412	339026	1879886	1135948	1958481	1728037	1710548	2837844	30936026
18 Intangible assets (Amortizable)...	379574251	-	274447	377168	437962	504538	2594999	1786923	3475347	5355872	7866435	17057062	339843498
19 Less: Accumulated amortization	86238785	-	198674	208824	203632	202860	983323	886457	1209225	1550222	1895997	4261731	74637839
20 Other assets.....	364478053	-	44953	173991	178450	336095	1700144	1218769	2356675	3207749	3890228	9427655	341943345
21 Total liabilities.....	4941072530	-	3673291	7752034	13948578	22368554	103754293	66552968	103636618	100292264	113421949	190676878	4214995103
22 Accounts payable.....	556189547	-	817262	1656161	2621270	3973087	17293805	9970330	14486680	13110062	12949165	20244314	459067412
23 Mort, notes, and bonds under 1 yr	494843766	-	596063	1003665	1443204	2152274	11787612	8405155	12484591	10507073	9978937	14254929	422230265
24 Other current liabilities.....	518765005	-	566720	947906	1254851	1704116	10340447	5889713	9315918	8976345	10902656	18555820	450310513
25 Loans from stockholders.....	76370838	-	1920335	1987608	1959907	2224366	6214328	2376381	2648867	1390759	1336246	2521617	51790425
26 Mort, notes, bonds, 1 yr or more.	982394009	-	1059499	1626102	2737431	4779868	16867012	11396284	17504699	19303271	23085834	43433065	840600943
27 Other liabilities.....	572979380	-	323950	286220	287733	459415	1994693	1714480	3329102	3719661	4893593	11979130	543991405
28 Net worth.....	1739529985	-	-1610538	244372	3644181	7075428	39256397	26800627	43866761	43285095	50275518	79688003	1447004140
29 Capital stock.....	216871453	-	2067758	1752207	1641977	1881413	8532337	5525329	8501884	8274642	9389008	12667069	156637831
30 Paid-in or capital surplus.....	937017309	-	2066476	1233483	1896453	2195050	11774231	7091442	14884580	18378397	25937646	41795493	809764059
31 Retained earnings, appropriated.	3406028	-	-	*7738	*16377	*61558	78981	*42626	267422	96858	137129	163637	2533701
32 Retained earnings-unappropriated	68478654	-	-3686938	-1362704	877114	2156101	7221274	4831064	5704604	7204929	8482319	21258910	632061981
33 Retained earnings (S Corp).....	70469802	-	-1520370	-1039416	-247344	1763680	14344931	10983275	16908146	11367250	8302680	7005702	2601268
34 Less: Cost of treasury stock...	172983261	-	537462	346934	540396	982374	2695358	1673110	2399874	2036982	1973264	3202808	156594699
35 Total receipts.....	4585549761	29237459	18640462	27128708	39961631	58535454	239257302	134369372	196088047	163539763	169611243	250203437	3258976884
36 Business receipts.....	4290704760	27745551	18201316	26686886	39468722	57928624	236324482	132580115	193514163	160614390	165277677	241874956	2990467879
37 Interest.....	84753350	220476	15633	21714	49117	78261	345868	213537	460748	534075	843401	1975609	79994910
38 Interest on govt. obligations....	1993087	22214	-	-	*707	*644	1599	31633	21589	66670	101805	131436	1537724
39 Rents.....	23964189	26271	*2428	*7702	19124	28254	127926	79404	116725	97432	150076	287723	23021124
40 Royalties.....	43651650	168457	*8356	*70	*1517	*16977	65467	90102	87430	161675	311584	825584	41914431
41 Net S-T cap gain less net LT loss	744376	*1019	*15604	*298	*1476	*1219	19329	7028	8522	25603	20469	47976	595834
42 Net L-T cap gain less net ST loss	16667371	199580	46013	169699	104463	37013	201890	165606	185099	224452	526112	913693	13893753
43 Net gain, noncapital assets.....	14539744	501342	103153	92150	67870	103225	406592	253803	239744	202655	197052	537268	11834889
44 Dividends, domestic corporations..	12883614	28251	*851	1940	2192	7560	30926	12010	30896	52256	50798	123822	12452112
45 Dividends, foreign corporations..	29803212	48209	-	-	-	*717	33479	4471	49446	106120	287667	541664	28731440
46 Other receipts.....	65844407	276091	247109	147542	246506	332005	1669709	941706	1328605	1444038	1844603	2853705	54512789
47 Total deductions.....	4354564077	2943531	18933018	27082252	39555545	57221555	232387488	129859600	189322210	157592831	162665249	237581001	3072927496
48 Cost of goods.....	2932256224	18552525	9283347	15459606	24426050	37744509	164582993	94535747	140274652	116599424	118366536	168305123	2024125713
49 Compensation of officers.....	45435982	493771	1482089	2124608	2556645	3506869	15109316	3954764	4056718	2510219	2029280	2212808	10348894
50 Salaries and wages.....	284203476	2500667	2073179	2166200	3203710	4049812	15163412	8327025	11557965	9615197	10420542	16058998	198576771
51 Repairs.....	35485462	268642	177340	218281	321269	448527	1272242	518767	706396	569818	647444	1141454	29195282
52 Bad debts.....	10204246	135945	56217	65876	92426	172335	628442	365050	418410	350730	405426	6687345	6887345
53 Rent paid on business property...	39660815	300498	900039	908385	941713	1048881	2548700	969265	1160990	964936	1098486	1624823	27194099
54 Taxes paid.....	106301497	706139	688596	844231	1196550	1715236	5735462	2897057	3896278	2884461	2908427	4640737	78188322
55 Interest paid.....	145509470	743761	180856	247393	471223	632374	2933484	1936644	2822311	2679613	3190288	5438716	124232808
56 Contributions or gifts.....	3432711	8629	2217	2979	8876	13177	62818	26838	50829	53192	60475	116537	3026146
57 Amortization.....	13711767	162371	44008	46359	41371	53005	274391	186873	381440	438824	483759	920900	10678467
58 Depreciation.....	162576246	1000812	387988	589713	991466	1472502	5547870	3208440	4870125	4342791	4843699	7389939	127930902
59 Depletion.....	4513151	*12097	*75	*5277	*184	*395	*24490	16091	11357	78848	43068	70493	4250778
60 Advertising.....	68595179	472858	220916	176457	311426	365348	1471734	992802	1526328	1953916	1905782	2796873	56400736
61 Pension, prof sh, stock, annuity.	38677907	210476	49502	105036	166306	236813	1001922	567517	820826	756199	723473	1341760	32698077
62 Employee benefit programs.....	68886396	374602	137021	244710	446462	621903	2762449	1631878	2396439	2160570	2271073	4059584	51774906
63 Net loss, noncapital assets.....	4166990	94082	*17757	22012	33537	74628	131548	55416	135672	144599	145159	223485	3089096
64 Other deductions.....	390946558	3397957	3231872	3365129	4346332	5065241	18081415	9669431	1423575	11489494	13122332	20612725	284329154
65 Total receipts less total deducts..	230985684	-198373	-292556	46456	406087	1313898	6869814	4509771	6765837	5946932	6945994	12622436	186049388
66 Constructive taxable income from related foreign corporations.....	31917351	119018	-	-	-	-	*11387	*2482	24703	74349	111742	299268	31274401
67 Net income (less deficit), total...	260909947	-101569	-292556	45749	405443	1312300	6849568	4490664	6723870	5944215	6955931	12790269	215786065
68 Net income, total.....	297458397	1556074	874569	1085747	1564023	2621745	11001034	6603313	9860049	8393800	9570473	15637396	228690173
69 Deficit, total.....	36548450	1657643	1167126	1039999	1158580	1309445	4151466	2112649	3136180	2449585	2614542	2847127	12904108
70 Net income (less def), Form 1120-A.	-65897	*-290	-65063	8832	-9376	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-81437	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	21083883	-109974	115610	182966	273314	1095845	5044910	3128454	4410254	2522426	1996958	1698875	724246
73 Statutory special deductions, total	37747041</												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 09 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.....	18312	1121	5079	2190	2376	1821	3599	719	726	299	164	111	109
2 Total assets.....	517765959	-	209829	328388	800303	1304756	8501962	5093644	11346225	10286150	11692851	16959389	451242462
3 Cash.....	7497368	-	17466	125822	102146	168990	846551	417379	698966	523008	643735	863926	3089378
4 Notes and accounts receivable....	132702676	-	*10618	*35659	141174	274358	1746883	1057014	2383971	2103243	2200347	2694323	120055087
5 Less: Allowance for bad debts.....	1010773	-	-	-	*675	*2115	18579	14937	49888	51108	62265	88724	722482
6 Inventories.....	39896754	-	29271	*24594	142739	224320	1640519	972848	2378075	2150330	2195597	3134489	27003972
7 U.S. govt. obligations, total....	1981485	-	-	-	-	-	*37936	*13895	*15358	*65814	75479	44231	1728772
8 Tax-exempt securities.....	343540	-	-	-	-	-	*16554	*2773	*5500	704	17170	51454	249386
9 Other current assets.....	20184657	-	*13115	*2211	14724	38444	216596	183271	428088	305087	358968	546696	18077458
10 Loans to stockholders.....	1619689	-	*8070	*30548	*34002	*12928	118276	17341	87220	66370	77157	6049	1161279
11 Mortgage and real estate loans...	170228	-	-	-	-	-	*3292	*15616	*2857	*22207	*465	16177	344
12 Other investments.....	154640250	-	*2900	*18979	*7845	70158	415996	214444	665452	559000	802491	1469436	150413550
13 Depreciable assets.....	161677248	-	242669	330149	790591	1183519	7540525	4025795	8853589	7485014	8338598	10783702	112103098
14 Less: Accumulated depreciation	76953065	-	117697	266821	519615	755519	4671304	2130023	4882144	3792593	4283305	5129671	50404372
15 Depletable assets.....	135561	-	-	-	*1918	-	-	-	*5650	-	40263	629	87102
16 Less: Accumulated depletion...	*33609	-	-	-	*1918	-	-	-	*2913	-	10336	-	18442
17 Land.....	6100256	-	-	*8426	*35440	47614	226088	158317	311196	244851	316620	449881	4301822
18 Intangible assets (Amortizable)...	54291959	-	*4482	*22098	*39949	22474	312759	154682	282098	526128	767940	1832489	50326859
19 Less: Accumulated amortization	9795415	-	*1408	*3308	*29869	6240	74969	42796	74936	111386	212529	394830	8843144
20 Other assets.....	24317148	-	*342	*31	41854	22533	132515	60784	218736	211222	410744	694966	22523421
21 Total liabilities.....	517765959	-	209829	328388	800303	1304756	8501962	5093644	11346225	10286150	11692851	16959389	451242462
22 Accounts payable.....	103692944	-	*29104	*40870	239427	191839	1404429	745834	1653866	1427922	1473137	1607311	94879204
23 Mort, notes, and bonds under 1 yr	41644647	-	*5783	*15188	91303	73828	920445	670926	1392693	1236787	1317806	1678765	34042212
24 Other current liabilities.....	38251661	-	16106	28146	21679	57313	503905	350501	889550	736546	906046	1293020	33444298
25 Loans from stockholders.....	6921383	-	93112	*214559	177150	476920	721071	139453	343198	77732	115386	324136	4238665
26 Mort, notes, bonds, 1 yr or more.	105876923	-	69071	*81857	182620	160146	1481700	1220136	2050490	2299494	2752743	4453865	91124802
27 Other liabilities.....	36217698	-	*21533	*67802	*37184	*4309	93542	89373	204428	338938	514390	924955	33921244
28 Net worth.....	185160703	-	-24881	-120034	50940	340401	3376869	1872871	4811999	4168731	4613343	6478426	159592038
29 Capital stock.....	26216094	-	154980	81297	173835	93328	651947	528394	699079	664070	451765	847107	21870294
30 Paid-in or capital surplus.....	105171800	-	*454594	*87227	97146	49275	776863	608782	1134930	774991	1491700	2523162	97173130
31 Retained earnings, appropriated.	1064706	-	-	-	-	*638	-	*12713	-	-	33725	6188	898819
32 Retained earnings-unappropriated	73065653	-	-391633	*-312738	-33468	332017	1021471	260789	1020033	1705296	1104363	2514339	65845184
33 Retained earnings (S Corp).....	7254557	-	*-240139	*37048	*-145979	-90110	1108450	512267	2127845	1197485	1696801	814502	236387
34 Less: Cost of treasury stock...	27612106	-	-	*2684	*12867	*40594	*44747	181861	*50074	282508	173110	165012	2682872
35 Total receipts.....	470933567	3160581	787976	972711	2734918	4534683	22568871	13609103	31153006	25515993	24042698	28882897	312970132
36 Business receipts.....	440268166	3062823	785077	936383	2683070	4537173	22228431	13503990	30844178	25287184	23656525	28042014	284701317
37 Interest.....	4951679	20582	*192	*780	2483	6227	25903	16043	53895	37617	67108	129919	4590930
38 Interest on govt. obligations....	53232	*113	-	-	-	*204	*2047	*434	6356	2699	7489	8723	25165
39 Rents.....	1013378	4141	-	-	*1800	*2680	19448	*8876	20097	13774	15760	28472	898328
40 Royalties.....	3877933	7723	-	-	-	-	*219	*6030	*2625	*2857	21059	57460	3779959
41 Net S-T cap gain less net LT loss	136367	-	-	-	-	*722	*5372	*25	*59	688	340	129161	-
42 Net L-T cap gain less net ST loss	1030719	*15165	-	*19438	-	*413	28861	*5422	25241	6342	51222	215221	663395
43 Net gain, noncapital assets.....	621368	30571	*1211	*15817	*5861	*1498	37727	12139	25757	17701	21542	56537	395008
44 Dividends, domestic corporations.	9150110	*2	-	-	-	*1357	3351	*2496	2060	1895	1479	12493	9124977
45 Dividends, foreign corporations..	3248677	2007	-	-	-	-	*6437	*405	*1	*5263	10347	36924	3187293
46 Other receipts.....	6581940	17455	*1496	*292	41704	-14870	215724	47895	172771	140602	189479	294793	5474600
47 Total deductions.....	444821217	3240628	825973	915517	2804127	4494970	22131183	13436205	30396788	24973053	23298542	27799153	290505078
48 Cost of goods.....	303573637	2094156	392647	469551	1843071	3388959	16399477	10359620	24335444	19371332	17821680	20585592	186512107
49 Compensation of officers.....	3199601	50512	*50992	*74038	89686	185097	616670	185879	410653	218694	173906	201986	941488
50 Salaries and wages.....	26826879	216431	*96725	76787	282817	247293	1382726	758594	1461082	1205146	1107541	1434956	18556782
51 Repairs.....	3132930	29667	16809	*9436	28000	46110	184149	75885	169864	102175	116139	119996	2234700
52 Bad debts.....	544732	33906	*418	*1211	*525	17960	46349	43718	29592	27949	26442	49806	266856
53 Rent paid on business property...	3558094	47644	59090	38892	70176	46402	198150	86025	132878	116373	160102	160218	2442144
54 Taxes paid.....	9568381	135284	21184	47131	80242	80324	468762	192363	497767	334020	342967	593253	6775085
55 Interest paid.....	13246154	77935	*8072	7313	29970	25874	248406	150964	296086	310116	346054	570574	11174790
56 Contributions or gifts.....	319623	*300	*142	-	*27	1320	4393	3057	5982	8779	8624	15284	271714
57 Amortization.....	1195862	13258	*812	*1580	*4235	1211	20734	10904	32113	47007	63105	142136	858768
58 Depreciation.....	11368368	76989	27541	12655	52858	80810	481973	320065	648301	601446	616198	788919	7660614
59 Depletion.....	7919	-	-	-	-	-	-	*23	*205	*73	2433	13	5173
60 Advertising.....	17955028	140902	13862	18283	15975	12792	136332	101659	305095	682222	399251	632872	15495785
61 Pension, prof sh, stock, annuity.	1852206	4967	*3523	*11008	*7216	13840	48842	42486	93317	93458	69834	81058	1382658
62 Employee benefit programs.....	5271544	59564	*288	*13951	19009	18390	186099	119103	245258	233762	291740	323604	3760775
63 Net loss, noncapital assets.....	656943	*12614	-	*226	*143	*189	17050	1923	7973	8892	5286	11633	591014
64 Other deductions.....	42543315	246501	133868	133453	280179	328400	1691070	983936	1725177	1611610	1747242	2087252	31574627
65 Total receipts less total deducts..	26112350	-80047	-37997	57194	-69210	39712	437688	172897	756219	542940	744156	1083744	22465054
Constructive taxable income from													
66 related foreign corporations.....	2242343	10	-	-	-	-	-	-	-	-	515	19388	2222430
67 Net income (less deficit), total...	28301461	-80149	-37997	57194	-69210	39508	435641	172463	749862	540241	737181	1094408	24662319
68 Net income, total.....	31418097	118801	*24556	*64601	44084	134264	776741	375249	991004	707619	889386	1322651	25969141
69 Deficit, total.....	3116636	198950	62553	*7408	113294	*94756	341101	202786	241141	167378	152205	228243	1306822
70 Net income (less def), Form 1120-A.	*-10745	*-290	*-5175	*-5280	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2753	*-2753	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1990482	*10957	*-9971	*42826	*-25639	15980	373778	142591	515938	248451	399206	214622	61743
73 Statutory special deductions, total	8595310	*22152	*5455	*19951	*14550	*6045	68765	26266	32735	30909	36766	76715	8255001
74 Net operating loss deduction.....	933989	*20144	*5455	*19951	*14550	*5151	59974	23853	31211	24316	27438	58413	643533
75 Dividends received deduction....	7661321	*2008	-	-	-	*895	8790	*2413	1523	6593	9328	18302	7611468
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	20412606	*48735	*4587	*1113	*13402	35724	252692	161175	389558	377959	440874	1028042	17658744
78 Income tax before credits, total...	7270645	*17507	*96	*177	*2926	6938	80101	57677	138197	130916	155283	130419	6310409
79 Regular tax.....	7110440	*16988	*688	*167	*2921	6567	78625	54664	132513	128912	151505	357338	6179553
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	10	-	-	-	-	-	-	-	-	-	-	-	10
82 Alternative minimum tax.....	126327	*441	-	*10	*4	*371	*						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2088	*71	*322	*154	*236	460	529	105	122	37	25	12	15
2 Total assets.....	28138159	-	*27038	*18272	*95981	348293	1275021	692127	2084478	1276986	1735834	1788694	18795435
3 Cash.....	1104438	-	*7190	*1437	*22361	54233	61849	*37569	91248	41089	106221	29637	651605
4 Notes and accounts receivable....	6047545	-	-	*3607	*20248	*66061	293967	243308	500522	328177	320475	297887	3973291
5 Less: Allowance for bad debts.	67361	-	-	-	-	-	*4516	*1709	13740	4825	2892	1710	37969
6 Inventories.....	4399535	-	*370	*2620	*12514	*50788	290111	141917	412754	215893	245021	396447	2631100
7 U.S. govt. obligations, total....	*53586	-	-	-	-	-	*27854	-	*6614	14879	4240	-	-
8 Tax-exempt securities.....	*116319	-	-	-	-	-	-	*557	*515	-	825	-	114423
9 Other current assets.....	781406	-	-	*375	*1575	*667	41626	36714	43495	35463	91399	72615	457449
10 Loans to stockholders.....	121728	-	*6763	*376	-	*474	*15994	*1088	*17215	*20648	40374	6	18790
11 Mortgage and real estate loans...	*9090	-	-	-	-	-	-	*2766	*128	-	5972	225	-
12 Other investments.....	4292536	-	-	-	*5467	*30159	129497	*26304	167905	43388	218057	104669	3567089
13 Depreciable assets.....	16480058	-	*22737	*22515	*75039	*313221	1030998	463554	1554661	901968	1204435	1606938	9283991
14 Less: Accumulated depreciation	7602819	-	*10022	*12659	*42985	*212549	669370	279927	784233	388441	580443	792666	3829522
15 Depletable assets.....	*36	-	-	-	-	-	-	-	*36	-	-	-	-
16 Less: Accumulated depletion...	*36	-	-	-	-	-	-	-	*36	-	-	-	-
17 Land.....	520635	-	-	-	*2536	*28665	35566	*10967	33209	10948	36018	44833	317891
18 Intangible assets (Amortizable)..	1959825	-	-	-	-	*3205	*23857	*6284	35221	*48716	34172	3335	1805035
19 Less: Accumulated amortization	210366	-	-	-	-	*1126	*10759	*1044	8998	*11097	4758	1201	171382
20 Other assets.....	132004	-	-	-	*-773	*14495	8349	*3753	27961	20179	16717	27679	13642
21 Total liabilities.....	28138159	-	*27038	*18272	*95981	348293	1275021	692127	2084478	1276986	1735834	1788694	18795435
22 Accounts payable.....	3296434	-	-	*1609	*17038	*63212	178370	122950	258495	185694	194124	174986	2099955
23 Mort, notes, and bonds under 1 yr	2067849	-	-	*2465	*802	*21471	192655	*114111	156484	94461	153534	231440	1100425
24 Other current liabilities.....	2281325	-	*142	*1102	*6694	*15162	71823	68525	194135	94010	128084	142561	1559088
25 Loans from stockholders.....	1188058	-	-	-	*12252	*80886	169930	*22408	*63116	*4984	7704	-	826778
26 Mort, notes, bonds, 1 yr or more.	6365840	-	*3852	*41562	*24134	189937	*142229	437247	321282	488511	322967	4394121	4394121
27 Other liabilities.....	1818305	-	-	-	*0	*37	*48543	*14299	30640	*51621	76280	140069	1456815
28 Net worth.....	11120348	-	*20579	*15560	*17634	143391	423762	207606	944362	524934	687597	776671	7358252
29 Capital stock.....	804530	-	*8644	*4623	*3852	24138	73351	5641	24407	75176	33570	131517	415613
30 Paid-in or capital surplus.....	4067389	-	*360659	*212	-	*3405	*34579	*76079	305638	75520	203102	46569	2961627
31 Retained earnings, appropriated.	*19869	-	-	-	-	*638	-	*12713	-	-	-	-	6518
32 Retained earnings-unappropriated	5112538	-	*-346040	*10726	*13900	*81925	194062	*199335	94581	164310	121693	532776	4045270
33 Retained earnings (S Corp).....	1482202	-	-	-	-	*61830	151331	*-86162	576648	*267724	388778	79395	42658
34 Less: Cost of treasury stock...	366180	-	*2684	-	*118	*28544	*29560	*107681	*7027	63546	13587	-	113433
35 Total receipts.....	73499345	*311011	*194593	*150251	*543793	1949501	4894568	4187886	9578395	6578596	5462172	5315031	34333550
36 Business receipts.....	72613120	*308360	*194550	*150105	*542078	1944860	4846089	4168480	9548903	6550635	5396676	5268777	33693606
37 Interest.....	147503	*147	*44	*83	*857	*1792	4168	*2551	8329	2317	8966	5502	112747
38 Interest on govt. obligations....	12132	-	-	-	-	*204	-	-	*835	*49	1540	516	8987
39 Rents.....	87941	*2125	-	-	-	*2188	*7327	*5514	*1589	*669	1991	5936	60602
40 Royalties.....	88280	-	-	-	-	-	-	-	*33	-	4	2028	86215
41 Net S-T cap gain less net LT loss	776	-	-	-	-	-	-	-	-	-	-	-	776
42 Net L-T cap gain less net ST loss	47374	-	-	-	-	-	*345	*227	*3118	*82	1533	276	41793
43 Net gain, noncapital assets.....	62434	*730	-	-	-	*20	*7489	*1036	8173	*921	11150	958	31958
44 Dividends, domestic corporations.	8769	*1	-	-	-	*92	*278	*2496	*98	*26	-	233	5545
45 Dividends, foreign corporations..	81956	-	-	-	-	-	-	*214	-	*4255	2959	5077	69451
46 Other receipts.....	349058	*-352	-	*62	*858	*345	28871	*7367	7316	19643	37352	25728	221867
47 Total deductions.....	72186520	*362430	*203302	*150553	*571546	1935301	4759583	4118950	9471199	6477170	5354403	5212185	33569899
48 Cost of goods.....	62114938	*280264	*90898	*107950	*499555	*1574869	3664296	3573675	8370910	5811511	4641226	4525494	28974290
49 Compensation of officers.....	471761	*990	*25632	-	*8911	*77127	125560	*23553	60865	28997	18277	16059	85791
50 Salaries and wages.....	2112885	*11795	*33805	*11465	*18243	*91301	321260	*173686	262553	109588	169507	151513	758169
51 Repairs.....	227659	*1032	*5117	*1659	*1126	*12550	55454	*26968	38049	5920	23890	19913	35982
52 Bad debts.....	64060	*25300	-	-	-	*4339	5207	*3060	3976	4020	949	1607	15602
53 Rent paid on business property...	279639	*5295	*7259	-	*4619	*6919	31492	*9236	17661	7337	10905	10428	168489
54 Taxes paid.....	780064	*4984	*3654	*4484	*6113	*21491	84592	39627	75667	49050	42338	45563	402502
55 Interest paid.....	624885	*5994	*218	*1	*2651	*5214	38144	18712	57513	40300	43801	37662	374676
56 Contributions or gifts.....	12954	*1	-	-	-	*1016	*943	*472	*1430	*717	764	2024	5588
57 Amortization.....	74402	*6	-	-	-	*12	3781	*1307	9584	7913	5773	1872	44094
58 Depreciation.....	915572	*6122	*2127	*2423	*2577	14330	60320	34304	100328	65558	82265	118005	427213
59 Depletion.....	*28	-	-	-	-	-	-	*3	-	-	3	-	23
60 Advertising.....	778966	*1084	*3120	*850	*1060	*4640	25001	*8142	53538	53898	85887	33492	508253
61 Pension, prof sh, stock, annuity.	115601	*281	-	-	*763	*2707	*10129	*535	22558	*5541	8426	9850	54812
62 Employee benefit programs.....	545385	*3022	-	*1924	*4880	*6948	33720	*17604	69557	32705	41853	53659	279512
63 Net loss, noncapital assets.....	27860	*4160	-	*226	-	-	*242	*281	*2711	*4651	61	1045	14482
64 Other deductions.....	3039863	*12039	*31473	*19571	*21048	111840	299441	187785	324300	249467	178478	184000	1420422
65 Total receipts less total deducts..	1312825	*-51419	*-8709	*-302	*-27753	*14200	134985	68937	107196	101426	107768	102846	763651
Constructive taxable income from													
66 related foreign corporations.....	73960	-	-	-	-	-	-	-	-	-	515	48	73397
67 Net income (less deficit), total...	1374653	*-51419	*-8709	*-302	*-27753	*13995	134985	68937	106361	101377	106742	102378	828060
68 Net income, total.....	1707296	*1110	-	-	*4182	*24040	156315	*79117	187595	124091	134660	105473	890713
69 Deficit, total.....	332642	*52529	*8709	*302	*31935	*10045	*21330	*10180	81234	*22714	27917	3095	62652
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2009	*-2009	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	409293	-	-	-	-	*14519	121310	*16956	105378	*65269	71775	6441	7646
73 Statutory special deductions, total	146534	*1110	-	-	-	*65	*3572	*4048	*3323	*4273	16640	7268	106236
74 Net operating loss deduction.....	114583	*1109	-	-	-	-	*3378	*1635	*3254	-	15420	2184	87602
75 Dividends received deduction.....	31951	*1	-	-	-	*65	*195	*2413	*68	*4273	1220	5083	18634
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1117477	-	-	-	*4182	*9457	31175	*58113	*47339	50596	46245	92545	777826
78 Income tax before credits, total...	393656	*25	-	-	*729	*1954	9127	*19844	16220	17281	16259	34230	277990
79 Regular tax.....	384839	-	-	-	*729	*1954	9054	*19726	*16154	17232	15730	32022	272239
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	7458	*25	-	-	-	-	*72	*113	*55	*9	471	2070	4643
83 Environmental tax.....	1326	-	-	-	-	-	-	*3	*11	*40	58	106	1108
84 Foreign tax credit.....	7179	-	-	-	-	-	-	-	-	-	2109	-	5070
85 U.S. Possessions tax credit.....	946	-	-	-	-	-	-	-	946	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	4944	-	-	-	-	-	*712	*241	*22	*35	74	4	3855
88 Prior year minimum tax credit.....	7850	-	-	-	-	-	-	*2518	*261	*108	307	881	3776
89 Income tax after credits, total....	372737	*25	-	-	*729	*1954	8414	*17083	*14991	17138	13770	33345	265288

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1582	***	*877	-	-	-	***	*94	106	35	21	15	7	
2 Total assets.....	22058778	-	*16553	-	-	-	***	*655297	1799052	1211950	1395261	2167939	13878472	
3 Cash.....	657418	-	*211	-	-	-	***	*33616	98547	49133	78647	110204	160215	
4 Notes and accounts receivable....	3159145	-	-	-	-	-	***	*175762	543104	310378	306329	444689	1109953	
5 Less: Allowance for bad debts.....	106606	-	-	-	-	-	***	*1225	11676	5240	21363	31556	30152	
6 Inventories.....	2298621	-	*1972	-	-	-	***	*88811	357134	215508	156180	271780	1056260	
7 U.S. govt. obligations, total....	*56022	-	-	-	-	-	***	-	-	*10073	40746	-	5202	
8 Tax-exempt securities.....	*50932	-	-	-	-	-	***	-	*514	-	-	50418	-	
9 Other current assets.....	923216	-	*1327	-	-	-	***	*16790	58070	50413	35979	71195	638530	
10 Loans to stockholders.....	133665	-	-	-	-	-	***	*12773	*1260	*2296	3600	-	108200	
11 Mortgage and real estate loans...	*21227	-	-	-	-	-	***	-	*3710	-	6847	66	8646	
12 Other investments.....	7882461	-	-	-	-	-	***	*13110	39250	23790	96073	86880	7605076	
13 Depreciable assets.....	10759158	-	*62820	-	-	-	***	*599160	1575248	988635	979792	1443345	4097569	
14 Less: Accumulated depreciation	5560210	-	*49769	-	-	-	***	*300961	975492	509785	463601	609649	1882136	
15 Depletable assets.....	*28777	-	-	-	-	-	***	-	*142	-	-	-	28635	
16 Less: Accumulated depletion...	15970	-	-	-	-	-	***	-	-	-	-	-	15970	
17 Land.....	367625	-	-	-	-	-	***	*7555	53956	24219	51872	62028	131933	
18 Intangible assets (Amortizable)...	1793767	-	-	-	-	-	***	*8466	35022	*5477	112517	174945	1456790	
19 Less: Accumulated amortization	449652	-	-	-	-	-	***	*3229	6379	*1701	23997	40009	373998	
20 Other assets.....	59183	-	*-8	-	-	-	***	*4669	26643	48755	35640	133603	-226280	
21 Total liabilities.....	22058778	-	*16553	-	-	-	***	*655297	1799052	1211950	1395261	2167939	13878472	
22 Accounts payable.....	2552222	-	*5906	-	-	-	***	*145120	382248	257178	278927	323315	905265	
23 Mort, notes, and bonds under 1 yr	1244809	-	*1307	-	-	-	***	*48715	206228	176082	78219	151669	527375	
24 Other current liabilities.....	1977120	-	*11911	-	-	-	***	*71515	99340	75575	217385	233115	1226579	
25 Loans from stockholders.....	371754	-	*18189	-	-	-	***	*8064	*12293	*16423	50	76752	187740	
26 Mort, notes, bonds, 1 yr or more.	8960696	-	*12993	-	-	-	***	*125279	323133	211754	443816	563793	7161906	
27 Other liabilities.....	3428587	-	-	-	-	-	***	*6848	23295	*34323	102960	80053	3180123	
28 Net worth.....	3523590	-	*-33753	-	-	-	***	*249755	752515	440615	273903	739242	689486	
29 Capital stock.....	1022071	-	*1595	-	-	-	***	*57114	9780	13242	27416	43153	834066	
30 Paid-in or capital surplus.....	1885363	-	-	-	-	-	***	*87002	81090	85821	266005	553636	797169	
31 Retained earnings, appropriated.	*281154	-	-	-	-	-	***	-	*105924	-	33725	-	141504	
32 Retained earnings-unappropriated	-19859	-	*-26810	-	-	-	***	*36840	307889	369848	-195641	133254	-1004608	
33 Retained earnings (S Corp).....	551028	-	*-8538	-	-	-	***	*80027	*285348	*24938	148321	12883	-	
34 Less: Cost of treasury stock...	196166	-	-	-	-	-	***	*11228	37517	*53233	5923	3685	78645	
35 Total receipts.....	36735295	***	*111786	-	-	-	***	*1961724	5828634	3544485	3421325	4688047	13822684	
36 Business receipts.....	35420626	***	*109803	-	-	-	***	*1951510	5773893	3527186	3361141	4544517	12827491	
37 Interest.....	396576	-	-	-	-	-	***	*664	6130	4668	9886	31605	336593	
38 Interest on govt. obligations....	7996	-	-	-	-	-	***	*-0	*2134	*634	1317	3720	85	
39 Rents.....	23281	-	-	-	-	-	***	*1776	*1391	*1903	6229	2645	3534	
40 Royalties.....	77534	-	-	-	-	-	***	-	-	*95	12598	27106	37642	
41 Net S-T cap gain less net LT loss	*121182	-	-	-	-	-	***	-	*25	-	-	270	120886	
42 Net L-T cap gain less net ST loss	47954	***	-	-	-	-	***	*210	*8850	*244	4446	31788	2090	
43 Net gain, noncapital assets.....	23946	-	*1211	-	-	-	***	*296	1439	*675	3086	13832	3089	
44 Dividends, domestic corporations.	3403	-	-	-	-	-	***	-	*1136	*97	17	201	514	
45 Dividends, foreign corporations..	*782	-	-	-	-	-	***	-	*1	-	-	-	782	
46 Other receipts.....	612015	***	*772	-	-	-	***	*7266	33636	8983	22605	32363	489979	
47 Total deductions.....	36573490	***	*111624	-	-	-	***	*1953915	5768618	3468113	3382815	4523561	14009818	
48 Cost of goods.....	26718270	***	*30211	-	-	-	***	*1486311	4500845	2821399	2749110	3285799	9079160	
49 Compensation of officers.....	251839	***	*378	-	-	-	***	*16451	63145	26505	13111	27195	53254	
50 Salaries and wages.....	2245872	***	*19645	-	-	-	***	*127620	412014	180279	112319	266591	987831	
51 Repairs.....	253374	***	*1782	-	-	-	***	*19714	68337	12816	14216	22267	96079	
52 Bad debts.....	42076	***	-	-	-	-	***	*5536	5986	2569	4830	7592	10828	
53 Rent paid on business property...	249070	-	*13296	-	-	-	***	*9289	39166	17624	18994	28846	101200	
54 Taxes paid.....	476148	***	*3559	-	-	-	***	*23333	77884	38006	34048	51199	189225	
55 Interest paid.....	1054810	***	*1833	-	-	-	***	*24042	44794	33564	39503	78136	815984	
56 Contributions or gifts.....	8752	-	-	-	-	-	***	*71	*537	*1982	502	2769	2578	
57 Amortization.....	62300	***	*76	-	-	-	***	*807	1453	2831	7648	13995	34691	
58 Depreciation.....	767125	***	*7907	-	-	-	***	*52696	123822	79201	62829	105233	281705	
59 Depletion.....	-	-	-	-	-	-	***	-	-	-	-	-	-	
60 Advertising.....	1034187	-	*641	-	-	-	***	*10975	35134	32532	51996	195085	696004	
61 Pension, prof sh, stock, annuity.	142399	-	-	-	-	-	***	*2531	20091	22154	7210	11776	73229	
62 Employee benefit programs.....	461433	***	*288	-	-	-	***	*31082	69351	27817	28308	69902	195115	
63 Net loss, noncapital assets.....	57080	-	-	-	-	-	***	*35	*467	*1450	37	1689	52730	
64 Other deductions.....	2748756	***	*32009	-	-	-	***	*143423	305592	167383	238153	355490	1340205	
65 Total receipts less total deducts..	161805	***	*162	-	-	-	***	*7809	60016	76373	38510	164485	-187134	
Constructive taxable income from														
66 related foreign corporations.....	6030	-	-	-	-	-	***	-	-	-	-	-	6030	
67 Net income (less deficit), total...	159839	***	*162	-	-	-	***	*7808	57882	75738	37192	160766	-181189	
68 Net income, total.....	622742	-	*4930	-	-	-	***	*38810	82067	77984	59305	189934	137897	
69 Deficit, total.....	462902	***	*4768	-	-	-	***	*31001	*24184	*2246	22112	29168	319086	
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	***	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	***	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	105941	-	*-2929	-	-	-	***	*6517	*47938	*25158	30658	5435	-	
73 Statutory special deductions, total	32335	-	*4930	-	-	-	***	*2334	*877	*68	1825	14147	349	
74 Net operating loss deduction....	29927	-	*4930	-	-	-	***	*2334	-	-	1813	14007	45	
75 Dividends received deduction....	2408	-	-	-	-	-	***	-	*877	*68	12	140	304	
76 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	-	-	-	
77 Income subject to tax.....	440934	-	-	-	-	-	***	*5594	*31632	*52759	26822	166754	137708	
78 Income tax before credits, total...	153729	-	-	-	-	-	***	*1903	11175	*17965	9537	58806	49043	
79 Regular tax.....	151272	-	-	-	-	-	***	*1903	*10699	*17938	9111	58143	48185	
80 Personal holding company tax....	-	-	-	-	-	-	***	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	***	-	-	-	-	-	-	
82 Alternative minimum tax.....	*2697	-	-	-	-	-	***	-	*359	-	400	1284	646	
83 Environmental tax.....	485	-	-	-	-	-	***	-	*2	*27	26	219	212	
84 Foreign tax credit.....	*422	-	-	-	-	-	***	-	-	*38	-	344	20	
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	***	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	*45	-	-	-	-	-	***	-	-	-	-	-	-	
87 General business credit.....	2543	-	-	-	-	-	***	-	*-0	*1516	131	531	82	
88 Prior year minimum tax credit....	*481	-	-	-	-	-	***	-	*161	*95	-	215	10	
89 Income tax after credits, total....	150238	-	-	-	-	-	***	*1903	11014	*16315	9406	57715	48932	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	714	*203	-	-	*114	*66	184	*32	50	30	16	10	9
2 Total assets.....	38046561	-	-	-	*57037	*43853	522652	*243659	683082	993221	1139690	1542840	32820527
3 Cash.....	253428	-	-	-	-	*206	19787	*3272	26254	64045	13022	64123	62719
4 Notes and accounts receivable....	5758771	-	-	-	*9246	*8152	98744	*42607	109896	191284	247776	179729	4871339
5 Less: Allowance for bad debts.....	99593	-	-	-	-	-	*254	*414	*465	*4662	15443	2849	75506
6 Inventories.....	4525861	-	-	-	*19415	*35350	204060	*77783	324938	264060	478908	530693	2590655
7 U.S. govt. obligations, total....	*38785	-	-	-	-	-	-	-	*862	-	-	37923	-
8 Tax-exempt securities.....	72064	-	-	-	-	-	-	-	-	-	-	-	72064
9 Other current assets.....	3418323	-	-	-	*26	*118	*16168	*10133	31096	33254	27386	35592	3264550
10 Loans to stockholders.....	23834	-	-	-	-	-	*756	*427	*4706	*12368	5412	165	-
11 Mortgage and real estate loans...	*1847	-	-	-	-	-	-	-	*29	-	1078	-	740
12 Other investments.....	14009980	-	-	-	-	-	*30000	*4383	*13106	83632	12674	71165	13795021
13 Depreciable assets.....	11271214	-	-	-	*38353	-	314051	*185152	410354	573476	639768	1077510	8032551
14 Less: Accumulated depreciation	5264940	-	-	-	*10479	-	179325	*105087	262060	265464	369453	562055	3511017
15 Depletable assets.....	*81	-	-	-	-	-	-	-	*81	-	-	-	-
16 Less: Accumulated depletion...	*50	-	-	-	-	-	-	-	*50	-	-	-	-
17 Land.....	516388	-	-	-	-	-	*7985	*18065	27161	33933	26797	65628	336819
18 Intangible assets (Amortizable)...	3616569	-	-	-	-	-	*13632	*143	*142	*1151	35281	42273	3523947
19 Less: Accumulated amortization	374481	-	-	-	-	-	*6955	*90	*83	*689	2475	14769	349420
20 Other assets.....	278478	-	-	-	*477	*27	*4003	*7285	*2885	*6835	38958	17714	206065
21 Total liabilities.....	38046561	-	-	-	*57037	*43853	522652	*243659	683082	993221	1139690	1542840	32820527
22 Accounts payable.....	2960559	-	-	-	*15175	*22129	97344	*26605	91905	159072	121678	138965	2287686
23 Mort, notes, and bonds under 1 yr	5299209	-	-	-	*17250	-	*76808	*90896	*100361	144992	327474	173177	4368251
24 Other current liabilities.....	1904412	-	-	-	*3921	*6771	*41586	*37775	29901	79491	48271	76817	1579879
25 Loans from stockholders.....	142155	-	-	-	-	-	*55033	*8384	*11456	*9893	17480	39909	-
26 Mort, notes, bonds, 1 yr or more.	5615639	-	-	-	*10838	-	*133549	*80902	*85509	*121606	208597	242032	4732605
27 Other liabilities.....	6220570	-	-	-	-	-	*1796	*1417	*14155	26212	16606	77232	6083153
28 Net worth.....	15904017	-	-	-	*9853	*14952	116537	*-2320	349795	451955	399584	794708	13768953
29 Capital stock.....	882094	-	-	-	*1414	*6614	35762	*8208	35796	92971	15575	118365	567389
30 Paid-in or capital surplus.....	10278244	-	-	-	*24759	-	*22888	*12505	*1742	*35113	34030	202586	9944622
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	6422033	-	-	-	-	-	*58744	*19955	*248307	210669	165773	365163	5353424
33 Retained earnings (S Corp).....	505955	-	-	-	*-16320	*8338	*12447	*-24052	*70649	*113820	184274	156797	-
34 Less: Cost of treasury stock...	2184309	-	-	-	-	-	*13304	*18936	*6699	*617	68	48203	2096481
35 Total receipts.....	30682710	*100584	-	-	*134368	*156503	1691127	*516352	1147753	1864807	1315343	1992537	21763338
36 Business receipts.....	29091989	*100483	-	-	*134368	*156503	1592290	*505967	1123893	1837880	1296483	1923817	20420305
37 Interest.....	528693	2	-	-	-	-	*1148	*1621	*3211	3349	1085	8020	510257
38 Interest on govt. obligations....	4997	-	-	-	-	-	-	*6	*671	*384	305	900	2731
39 Rents.....	98293	1	-	-	-	-	*728	*174	*1709	417	246	5370	89647
40 Royalties.....	407968	-	-	-	-	-	*126	-	*54	*2524	-	38	405227
41 Net S-T cap gain less net LT loss	2243	-	-	-	-	-	-	-	-	-	-	-	2243
42 Net L-T cap gain less net ST loss	41583	-	-	-	-	-	*174	*1871	*18	-	29	1648	37844
43 Net gain, noncapital assets.....	52986	-	-	-	-	-	*570	*1389	*6242	*825	1124	2631	40204
44 Dividends, domestic corporations.	*5710	-	-	-	-	-	-	*59	-	8	6	-	5636
45 Dividends, foreign corporations..	*85479	-	-	-	-	-	-	-	-	*542	-	-	84937
46 Other receipts.....	362771	97	-	-	-	-	*96090	*5323	11896	18879	16065	50114	164307
47 Total deductions.....	29982293	*104751	-	-	*154988	*147632	1662809	*543465	1098382	1814769	1301176	1953901	21200419
48 Cost of goods.....	19463174	*62507	-	-	*129458	*126492	1390512	*390475	878438	1285905	978486	1401661	12819240
49 Compensation of officers.....	339860	150	-	-	*1716	*2619	*35382	*11382	19641	33707	14545	15361	205356
50 Salaries and wages.....	838488	*12780	-	-	-	*992	24677	*22059	35501	44600	48326	62207	587345
51 Repairs.....	212502	*1845	-	-	-	-	*1539	*3674	*5852	*11052	5974	4625	177942
52 Bad debts.....	45980	*97	-	-	*197	-	*1829	*1512	1761	*2426	3964	1036	33159
53 Rent paid on business property...	294076	*3205	-	-	*3076	-	*50165	*3570	*4182	5457	10212	16075	198136
54 Taxes paid.....	456715	*4222	-	-	*4420	*4155	17966	*6800	18595	23124	16579	29245	331608
55 Interest paid.....	1438018	*1668	-	-	*1926	*380	22971	*19784	19539	26533	35408	43545	1266265
56 Contributions or gifts.....	17021	*70	-	-	-	*95	*836	*390	*1733	203	1595	12098	-
57 Amortization.....	152972	-	-	-	*6	*1354	*27	*153	*986	862	518	149066	-
58 Depreciation.....	821046	*2982	-	-	*2103	-	*18824	*13221	26472	44292	42076	57986	613090
59 Depletion.....	4030	-	-	-	-	-	-	-	-	-	-	-	4030
60 Advertising.....	1102146	*5004	-	-	*67	*38	*2732	*3551	13753	83626	10733	21685	960957
61 Pension, prof sh, stock, annuity.	154897	604	-	-	-	-	*2776	*3029	*5963	6472	1218	11254	123581
62 Employee benefit programs.....	341650	*726	-	-	*2899	-	*10471	*4732	*9553	*17289	22314	26910	246756
63 Net loss, noncapital assets.....	186097	-	-	-	-	-	*760	*439	*250	30	2	14	184602
64 Other deductions.....	4113620	*8890	-	-	*9126	*12952	80755	*58374	58341	227536	110274	260185	3287187
65 Total receipts less total deducts..	700418	*-4167	-	-	*-20621	*8870	*28318	*-27114	49371	50038	14167	38636	562918
Constructive taxable income from													
66 related foreign corporations.....	126924	10	-	-	-	-	-	-	-	-	-	145	126769
67 Net income (less deficit), total...	822344	*-4156	-	-	*-20621	*8870	*28318	*-27119	48700	49654	13862	37881	686956
68 Net income, total.....	1172336	-	-	-	-	*8870	*32012	*13651	*50441	*64330	32900	58082	912051
69 Deficit, total.....	349991	*4156	-	-	*20621	-	*3694	*40770	*1741	*14676	19038	20201	225095
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	57637	-	-	-	*-20621	*8870	*22513	*-17174	*22401	*10588	22035	9024	-
73 Statutory special deductions, total	25204	-	-	-	-	-	*4188	-	*42	*615	5	13479	6876
74 Net operating loss deduction....	*20456	-	-	-	-	-	*4188	-	-	*67	-	13479	2723
75 Dividends received deduction....	4748	-	-	-	-	-	-	-	*42	*548	5	-	4153
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1043548	-	-	-	-	-	*5311	*13651	*27998	*47487	8123	35579	905399
78 Income tax before credits, total...	367754	-	-	-	-	-	*1534	*4605	*10126	*15657	2769	13921	319142
79 Regular tax.....	363353	-	-	-	-	-	*943	*4605	*9516	*16257	2762	12380	316890
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	1	-	-	-	-	-	-	-	-	-	-	-	1
82 Alternative minimum tax.....	3987	-	-	-	-	-	*591	-	*601	*251	-	1494	1050
83 Environmental tax.....	1310	-	-	-	-	-	-	-	*9	*45	7	48	1201
84 Foreign tax credit.....	24326	-	-	-	-	-	-	-	-	-	-	-	24326
85 U.S. Possessions tax credit.....	3	-	-	-	-	-	3	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*15564	-	-	-	-	-	*28	-	-	12	-	4	15520
88 Prior year minimum tax credit.....	*157	-	-	-	-	-	-	-	-	*157	-	-	-
89 Income tax after credits, total....	327703	-	-	-	-	-	*1503	*4605	*10126	*15488	2769	13918	279295

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1569	***	-	*277	*350	*352	***	*59	67	25	6	10	16
2 Total assets.....	86627486	***	-	*36422	*102381	*249311	***	*424345	1035968	884695	364219	1547773	80963279
3 Cash.....	920622	***	-	*3754	*6366	*15066	***	*38815	93854	37637	22629	81897	560805
4 Notes and accounts receivable....	7671824	***	-	*20963	*22514	*63118	***	*84030	278501	201478	89296	232305	6443579
5 Less: Allowance for bad debts.....	164674	***	-	-	-	-	***	*1068	*4569	*7024	2290	4396	143186
6 Inventories.....	7140431	***	-	-	*7495	*16219	***	*119199	142851	220134	66460	209502	6137719
7 U.S. govt. obligations, total.....	219082	***	-	-	-	-	***	-	-	-	-	-	219082
8 Tax-exempt securities.....	27403	***	-	-	-	-	***	-	-	-	2249	-	25154
9 Other current assets.....	4491603	***	-	*371	*3234	*741	***	*18797	49436	36558	8798	37407	4327149
10 Loans to stockholders.....	617260	***	-	-	*8795	-	***	-	*23134	*7107	5225	-	555932
11 Mortgage and real estate loans...	*2908	***	-	-	-	-	***	-	*2908	-	-	-	-
12 Other investments.....	22688313	***	-	*7052	-	-	***	*490	86447	*36507	22271	230552	22266672
13 Depreciable assets.....	26553001	***	-	*155962	*96942	*328351	***	*190183	748417	650507	250073	1075017	22044180
14 Less: Accumulated depreciation	12882386	***	-	*152468	*70635	*177470	***	*68983	429926	332435	114662	438592	10476396
15 Depletable assets.....	-	***	-	-	-	-	***	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	***	-	-	-	-	***	-	-	-	-	-	-
17 Land.....	792284	***	-	-	*22872	*4332	***	*1361	19856	21094	7084	25301	660790
18 Intangible assets (Amortizable)...	21097151	***	-	*2379	*11358	*52	***	*40035	*22696	*11598	7328	66552	20914370
19 Less: Accumulated amortization	4454119	***	-	*2379	*10980	*52	***	*4574	*13092	*5072	3385	6989	4401165
20 Other assets.....	11906784	***	-	*788	*4417	*-1045	***	*6059	*15455	*6607	3144	39216	11828595
21 Total liabilities.....	86627486	***	-	*36422	*102381	*249311	***	*424345	1035968	884695	364219	1547773	80963279
22 Accounts payable.....	8757158	***	-	*14101	*48058	*29162	***	*106291	190112	118706	48250	148293	7819749
23 Mort, notes, and bonds under 1 yr	11835961	***	-	*199	*711	*5755	***	*61531	91630	123811	69654	66956	11300121
24 Other current liabilities.....	6935502	***	-	*10250	*3391	*10006	***	*7202	142216	137804	13981	125178	6355861
25 Loans from stockholders.....	855990	***	-	*205932	*15132	*175655	***	-	*15688	329	5070	2644	387763
26 Mort, notes, bonds, 1 yr or more.	17481981	***	-	-	*6401	*45722	***	*127564	99499	*168455	48838	314165	16542700
27 Other liabilities.....	11361045	***	-	-	*-0	-	***	*10412	*16727	*14225	10783	180216	11111989
28 Net worth.....	29399848	***	-	*-194060	*28688	*-16990	***	*111344	480096	321365	167642	710321	27445096
29 Capital stock.....	3644966	***	-	*68373	*29175	*27511	***	*17450	25639	10848	27731	30448	3332902
30 Paid-in or capital surplus.....	19374180	***	-	*55703	*4350	*830	***	*25553	185702	81117	54685	55025	18832934
31 Retained earnings, appropriated.	197405	***	-	-	-	-	***	-	-	-	-	-	197405
32 Retained earnings-unappropriated	13456643	***	-	*-309892	*25831	*37212	***	*59744	*63797	*186124	75486	348883	12846118
33 Retained earnings (S Corp).....	691990	***	-	-	-	*-77209	***	*8597	*213437	*103628	11757	351291	-
34 Less: Cost of treasury stock...	7965336	***	-	*8244	*30668	*5335	***	-	*8479	*60353	2016	75326	7764263
35 Total receipts.....	87404817	***	-	*72554	*169898	*703097	***	*944624	2964405	2415573	808754	2973780	72839090
36 Business receipts.....	83088252	***	-	*53061	*162960	*696752	***	*943283	2939727	2392960	800031	2912997	68737921
37 Interest.....	1656684	***	-	*30	*911	*279	***	*719	*11515	*1055	1276	8609	1615181
38 Interest on govt. obligations....	4355	***	-	-	-	-	***	-	*408	*8	573	359	3002
39 Rents.....	316211	***	-	-	-	*69	***	-	*1515	*282	88	1389	310929
40 Royalties.....	935006	***	-	-	-	-	***	-	*113	-	-	265	927041
41 Net S-T cap gain less net LT loss	*1394	***	-	-	-	-	***	-	-	-	96	-	1190
42 Net L-T cap gain less net ST loss	163112	***	-	*19438	-	-	***	-	*1149	*39	434	1136	140078
43 Net gain, noncapital assets.....	202031	***	-	-	*5520	*263	***	*467	1132	*3348	35	31001	158968
44 Dividends, domestic corporations...	56485	***	-	-	-	-	***	-	*124	*15	91	2729	53469
45 Dividends, foreign corporations..	586336	***	-	-	-	-	***	-	-	-	-	4010	573908
46 Other receipts.....	394952	***	-	*24	*507	*5735	***	*157	8722	17866	6129	11284	317403
47 Total deductions.....	83427776	***	-	*52956	*172410	*720480	***	*930002	2863434	2405772	778382	2766978	69257531
48 Cost of goods.....	57369482	***	-	*25614	*104342	*539552	***	*801344	2380268	2112828	664013	2070322	45949403
49 Compensation of officers.....	312191	***	-	-	*15750	*24424	***	*5191	43932	*13674	4667	47879	113480
50 Salaries and wages.....	5227163	***	-	*5519	*16760	*34920	***	*25676	101168	73700	24139	97821	4678701
51 Repairs.....	588457	***	-	-	*1254	*14943	***	*3020	9941	12611	1260	5238	492888
52 Bad debts.....	83509	***	-	-	-	*9	***	*590	7328	*1945	871	356	69834
53 Rent paid on business property...	596233	***	-	*1063	*1513	*4400	***	*2219	11822	*7095	4312	8544	536942
54 Taxes paid.....	929845	***	-	*1137	*10525	*14240	***	*6322	23969	19710	9632	29187	753320
55 Interest paid.....	3232949	***	-	*565	*2029	*7076	***	*11239	21388	24100	8521	29378	3076019
56 Contributions or gifts.....	93398	***	-	-	-	*32	***	*67	*276	*640	357	1593	90025
57 Amortization.....	199024	***	-	*435	*2272	*43	***	*184	*3423	*1665	273	11489	177061
58 Depreciation.....	1749201	***	-	*1333	*5518	*25491	***	*17758	60777	39518	19477	85478	1420586
59 Depletion.....	12	***	-	-	-	-	***	-	-	-	-	12	-0
60 Advertising.....	5634939	***	-	*12	*413	*1003	***	*2520	26879	5158	3659	156622	5426540
61 Pension, prof sh, stock, annuity.	295967	***	-	-	-	*2197	***	*1229	12255	*4172	2310	13393	256815
62 Employee benefit programs.....	1061578	***	-	*3845	*1281	*3768	***	*1882	15704	*12689	2738	22570	976660
63 Net loss, noncapital assets.....	21812	***	-	-	-	-	***	*100	*14	*19	157	886	16358
64 Other deductions.....	6032015	***	-	*13432	*10752	*48383	***	*50660	144291	76251	31997	186210	5222898
65 Total receipts less total deducts..	3977041	***	-	*19599	*-2511	*-17383	***	*14623	100971	9801	30372	206802	3581559
Constructive taxable income from													
66 related foreign corporations.....	428122	***	-	-	-	-	***	-	-	-	-	1227	426896
67 Net income (less deficit), total...	4400809	***	-	*19599	*-2511	*-17383	***	*14623	100563	9792	29798	207670	4005453
68 Net income, total.....	4522074	***	-	*19599	*1753	*11169	***	*16936	107019	*33636	31760	208639	4010274
69 Deficit, total.....	121265	***	-	-	*4264	*28551	***	*2313	*6456	*23844	1962	969	4821
70 Net income (less def), Form 1120-A.	-	***	-	-	-	-	***	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-40	***	-	-	-	-	***	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	211791	***	-	-	-	*-23628	***	*-1533	*85642	*-8653	14937	152890	-
73 Statutory special deductions, total	379368	***	-	*19508	*206	*327	***	-	*6890	*534	64	2862	340385
74 Net operating loss deduction.....	241537	***	-	*19508	*206	*327	***	-	*6803	*524	-	1672	212363
75 Dividends received deduction.....	137831	***	-	-	-	-	***	-	*87	*10	64	1189	128022
76 Public utility div paid deduction	-	***	-	-	-	-	***	-	-	-	-	-	-
77 Income subject to tax.....	3849735	***	-	*91	*1548	*5918	***	*16155	*12273	*19370	16759	52887	3672166
78 Income tax before credits, total...	1366898	***	-	*23	*236	*1039	***	*5384	*4290	*6839	5712	19997	1306063
79 Regular tax.....	1343715	***	-	*14	*232	*1039	***	*5384	*4173	*6578	5698	18287	1285058
80 Personal holding company tax.....	-	***	-	-	-	-	***	-	-	-	-	-	-
81 Recapture taxes.....	1	***	-	-	-	-	***	-	-	-	-	-	1
82 Alternative minimum tax.....	6944	***	-	*10	*4	-	***	-	*117	*250	-	1641	4923
83 Environmental tax.....	5149	***	-	-	*-0	-	***	-	-	*11	14	69	4992
84 Foreign tax credit.....	306861	***	-	-	-	-	***	-	-	-	-	1419	305415
85 U.S. Possessions tax credit.....	881	***	-	-	-	-	***	296	-	457	-	-	-
86 Nonconventional source fuel credit.	-	***	-	-	-	-	***	-	-	-	-	-	-
87 General business credit.....	10153	***	-	-	-	-	***	-	*80	-	35	-	9574
88 Prior year minimum tax credit.....	10727	***	-	-	-	-	***	-	-	136	99	-	7211
89 Income tax after credits, total....	1038274	***	-	*23	*236	*1039	***	*5088	*4209	*6246	5579	18578	983863

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4387	756	*1520	*777	*515	*118	494	107	52	*16	20	4	7
2 Total assets.....	11568468	-	*71655	*121949	*168549	*90325	1217208	724552	765629	*596363	1419166	563541	5829531
3 Cash.....	599973	-	*6342	*41127	*7019	*37826	157226	55587	32705	*39500	103833	21303	97504
4 Notes and accounts receivable....	1524653	-	*1347	*11089	*10003	*12629	243245	148424	86529	*129888	272285	92881	516334
5 Less: Allowance for bad debts.....	35144	-	-	-	-	*308	*4106	*3142	*1655	*3213	5405	5843	11470
6 Inventories.....	914160	-	*9481	*3709	*17942	*4148	101365	81723	75308	*27618	168431	56462	367973
7 U.S. govt. obligations, total....	*10082	-	-	-	-	-	*10082	-	-	-	-	-	-
8 Tax-exempt securities.....	*22919	-	-	-	-	-	*5413	-	*4338	-	13169	-	-
9 Other current assets.....	453280	-	*10162	*1465	*1946	*13004	19277	17596	34431	*20061	34641	13955	286744
10 Loans to stockholders.....	38840	-	*1088	*13422	*550	-	*4925	*289	*4252	*6054	8261	-	-
11 Mortgage and real estate loans...	*12480	-	-	-	-	-	*11464	-	-	-	739	-	277
12 Other investments.....	1658086	-	*2900	*11927	*1875	-	30513	*8729	*17026	*78570	78186	44754	1383604
13 Depreciable assets.....	9503003	-	*64652	*108729	*250166	*100873	1314399	731765	812569	*632279	1311228	417043	3759300
14 Less: Accumulated depreciation	4692309	-	*27439	*79138	*148914	*86740	795407	357031	368108	*359806	761947	152235	1555545
15 Depletable assets.....	*1976	-	-	-	*1918	-	-	-	-	-	59	-	-
16 Less: Accumulated depletion...	*1929	-	-	-	*1918	-	-	-	-	-	11	-	-
17 Land.....	208165	-	-	-	*5455	*2407	33926	*15584	*13386	*9126	44522	7192	76567
18 Intangible assets (Amortizable)..	1369533	-	*3151	*634	*20327	*2679	*86847	*33537	*49907	*13727	122379	67344	968999
19 Less: Accumulated amortization	358199	-	*979	*132	*17328	*2679	*21100	*18995	*9455	*8893	43429	6324	228887
20 Other assets.....	338899	-	*951	*9117	*19506	*6487	19139	*10485	14398	*11450	72227	7008	168130
21 Total liabilities.....	11568468	-	*71655	*121949	*168549	*90325	1217208	724552	765629	*596363	1419166	563541	5829531
22 Accounts payable.....	1102704	-	*3138	*2884	*87486	*5060	170327	88751	96303	*57467	127185	71323	372779
23 Mort, notes, and bonds under 1 yr	919406	-	*814	*9594	*15389	-	101728	*64558	103538	*27550	95211	21257	479767
24 Other current liabilities.....	1074786	-	*2157	*3030	*3287	*1418	48115	65473	44518	*61892	133488	26447	684961
25 Loans from stockholders.....	329982	-	*28803	*2041	*96634	*1307	*30254	*15502	*7593	-	68849	-	79000
26 Mort, notes, bonds, 1 yr or more.	2739007	-	*14511	*46767	*50266	*105	317075	*203691	273691	*139816	364472	207869	1120743
27 Other liabilities.....	775508	-	*-0	*301	*37183	*3879	-	*14184	*13018	*35089	56356	24016	591483
28 Net worth.....	4627075	-	*22234	*37331	*-121697	*78556	549708	272392	226970	*274549	573605	212630	2500798
29 Capital stock.....	474851	-	*6918	*4578	*22191	*3978	57271	78532	88246	*2034	73238	12823	125042
30 Paid-in or capital surplus.....	2670662	-	*16072	*3040	*20198	-	153350	*27097	*121094	*3523	180439	99773	2046076
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	961033	-	*-113	*19689	*-33942	*57107	80375	*10794	-2769	*178238	217776	76160	357718
33 Retained earnings (S Corp).....	723344	-	*-642	*10023	*-129711	*21441	*333607	*168577	*61930	*95937	134497	27685	-
34 Less: Cost of treasury stock...	202814	-	-	-	*433	*3970	*74895	*12607	*41531	*5183	32345	3812	28038
35 Total receipts.....	22379366	512787	*223713	*496054	*542429	*239128	2636607	1888566	1600631	*1409358	3558232	1055833	8216030
36 Business receipts.....	22083557	511698	*222842	*495860	*503538	*235823	2610783	1884012	1593734	*1398258	3503042	1048252	8075714
37 Interest.....	68560	*598	*148	*89	-	*1653	1927	*516	3304	*2051	10797	2322	45156
38 Interest on govt. obligations....	4367	-	-	-	-	-	*220	*272	*237	*144	2047	-	1448
39 Rents.....	15161	*8	-	-	-	*85	*397	-	*586	*112	3804	429	9739
40 Royalties.....	6642	-	-	-	-	-	-	-	*825	-	1767	2853	1197
41 Net S-T cap gain less net LT loss	*22	-	-	-	-	-	-	-	-	*13	-0	9	-
42 Net L-T cap gain less net ST loss	56809	-	-	-	-	-	*169	*235	*85	*173	17200	2647	36299
43 Net gain, noncapital assets.....	18092	*100	-	-	-	-	3391	*103	*255	*529	3364	1627	8723
44 Dividends, domestic corporations.	2344	-	-	-	-	*1260	*107	-	*4	*887	34	3	50
45 Dividends, foreign corporations..	47	-	-	-	-	-	-	-	-	-	-	42	5
46 Other receipts.....	123763	*382	*723	*105	*38890	*306	19612	*3427	1601	*7191	16176	-2352	37700
47 Total deductions.....	21955870	601434	*217808	*475255	*562190	*208198	2549206	1859675	1578846	*1318023	3422369	1036435	8126431
48 Cost of goods.....	12374153	278470	*107850	*253871	*283123	*114899	1619280	1199182	981384	*708146	2075140	681231	4071576
49 Compensation of officers.....	411315	*30261	*24983	*40352	*3109	*7722	118994	48046	60521	*21378	34853	5099	15998
50 Salaries and wages.....	2628173	*87891	*14462	*27420	*78738	*37704	179091	140913	161350	*245242	302553	121991	1230815
51 Repairs.....	170276	*6069	*3197	*5143	*5908	*3527	21386	*6064	*8313	*7804	25139	8537	69190
52 Bad debts.....	43476	*3347	-	*1211	-	*113	15314	*6511	*1157	*1096	4066	1619	9041
53 Rent paid on business property...	399458	*17978	*21514	*19545	*25555	*5917	23311	36585	16889	*12504	50886	29391	139384
54 Taxes paid.....	597969	*11420	*8609	*33660	*20180	*9652	81933	43275	40967	*49113	76324	24015	198820
55 Interest paid.....	336090	*11092	*729	*4823	*13483	*71	35905	25435	30116	*12162	45798	17992	138483
56 Contributions or gifts.....	15186	-	-	-	*27	*45	*1361	*437	*783	*1604	2822	423	7684
57 Amortization.....	37688	*3621	*253	*527	*517	-	*5342	*2739	*2205	*1543	6953	5378	8610
58 Depreciation.....	730765	*26485	*6670	*6173	*23274	*3822	80272	57240	58966	*45295	108372	30147	284049
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	757208	*27839	*2538	*16913	*4090	*547	19169	*34228	26342	*31838	58289	8467	526947
61 Pension, prof sh, stock, annuity.	212699	*699	*3523	-	-	-	*5677	*28877	*7162	*30802	22413	2195	111351
62 Employee benefit programs.....	679769	*17463	-	*3776	*1790	*3168	39540	*34715	19490	*40347	90740	19922	408819
63 Net loss, noncapital assets.....	10862	*5769	-	-	-	*189	*470	-	*776	*65	976	1523	1014
64 Other deductions.....	2550782	73027	*23481	*61839	*102394	*20822	302162	195348	162427	*109082	517047	78502	904651
65 Total receipts less total deducts..	423496	-88647	*5905	*20799	*-19762	*30930	87401	28890	21784	*91336	135863	19398	89599
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	419129	-88647	*5905	*20799	*-19762	*30930	87181	28618	21547	*91192	133816	19398	88151
68 Net income, total.....	761394	*3061	*15549	*21350	*11821	*30930	158874	*54689	*31271	*91192	153385	21155	168118
69 Deficit, total.....	342265	91708	*9644	*551	*31583	-	71692	*26071	*9724	-	19569	1757	79967
70 Net income (less def), Form 1120-A.	*-5465	*-290	*-5175	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	278764	*-8027	*11926	*19334	*-21150	*26780	*74644	*40406	*-428	*55390	76673	3216	2288
73 Statutory special deductions, total	44255	*3061	*526	*443	*11821	*4072	*7605	*6846	*2182	*621	2586	2136	2253
74 Net operating loss deduction....	42619	*3061	*526	*443	*11821	*3245	*7522	*6846	*2179	-	2586	2136	2253
75 Dividends received deduction....	1636	-	-	-	-	*827	*83	-	*3	*621	24	44	35
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	386672	-	*509	*1023	-	*77	*60402	*7437	*26201	*35181	74243	15767	165831
78 Income tax before credits, total...	136237	*144	*76	*153	-	*12	*20395	*3747	*9410	*11991	25986	6095	58228
79 Regular tax.....	132787	-	*76	*153	-	*12	*20367	*2441	*8860	*11961	25537	5378	58001
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3073	*144	-	-	-	-	*27	*1307	*538	-	362	695	-
83 Environmental tax.....	378	-	-	-	-	-	-	-	*12	*30	86	23	227
84 Foreign tax credit.....	60	-	-	-	-	-	-	-	-	-	23	37	-
85 U.S. Possessions tax credit.....	388	-	-	-	-	-	-	-	388	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	423	-	-	-	-	*12	-	-	*124	*17	212	1	57
88 Prior year minimum tax credit....	*2143	-	-	-	-	-	*12	*419	-	*1081	632	-	-
89 Income tax after credits, total....	133224	*144	*76	*153	-	-	*20383	*3328	*8898	*10894	25142	6071	58135

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	828	*11	*250	-	*114	*114	*210	*35	48	*15	14	4	13
2 Total assets.....	17709288	-	*1256	-	*37517	*85321	*468993	*244226	749198	*477817	1001646	677501	13965812
3 Cash.....	609790	-	*32	-	*5609	*840	*72034	*40503	42260	*53473	18536	6510	369993
4 Notes and accounts receivable....	2264749	-	-	-	*19793	*5355	*86238	*33272	148990	*123606	127806	96116	1623573
5 Less: Allowance for bad debts.....	49146	-	-	-	-	-	-	*1165	*3518	*2222	2543	1504	38194
6 Inventories.....	2771187	-	-	-	*6923	*24182	*115638	*87811	171029	*127852	253908	169882	1813963
7 U.S. govt. obligations, total....	215459	-	-	-	-	-	-	-	-	-	-	-	215459
8 Tax-exempt securities.....	*41375	-	-	-	-	-	*3589	-	*40	-	-	-	37746
9 Other current assets.....	1102453	-	*1224	-	-	*17399	*17600	*10905	13557	*8465	36820	14332	982150
10 Loans to stockholders.....	*278488	-	-	-	-	*12093	*18559	-	*2053	-	-	356	245427
11 Mortgage and real estate loans...	*204	-	-	-	-	-	-	-	-	*204	-	-	-
12 Other investments.....	3416512	-	-	-	-	*12489	*2149	*2353	*17189	*7688	94172	3494	3276979
13 Depreciable assets.....	9728384	-	-	-	*84572	*73009	*367245	*227126	568988	*325089	706520	341890	7033946
14 Less: Accumulated depreciation	4845641	-	-	-	*79379	*61238	*228414	*162907	275798	*191153	353205	119670	3373876
15 Depletable assets.....	74463	-	-	-	-	-	-	-	-	-	15995	-	58467
16 Less: Accumulated depletion...	4197	-	-	-	-	-	-	-	-	-	1725	-	2472
17 Land.....	492888	-	-	-	-	-	*6802	*2569	*26081	*10694	15309	5787	425646
18 Intangible assets (Amortizable)...	650382	-	-	-	-	*106	*8543	*5062	*9022	*1692	38118	12635	575205
19 Less: Accumulated amortization	109989	-	-	-	-	*41	*1659	*1758	*3871	*347	7556	576	94183
20 Other assets.....	1071927	-	-	-	-	*1127	*669	*456	*33177	*12776	59490	148249	815982
21 Total liabilities.....	17709288	-	*1256	-	*37517	*85321	*468993	*244226	749198	*477817	1001646	677501	13965812
22 Accounts payable.....	1841398	-	-	-	*15041	*7592	*35753	*42200	98992	*84340	150432	70153	1336894
23 Mort, notes, and bonds under 1 yr	1907055	-	-	-	-	*20942	*75894	*26377	156474	*63604	93260	69617	1400886
24 Other current liabilities.....	1345098	-	-	-	*586	*2741	*13577	*5127	35798	*16382	82343	32207	1156336
25 Loans from stockholders.....	407161	-	-	-	-	*9760	*29302	*55902	*18458	*3742	5271	-	284725
26 Mort, notes, bonds, 1 yr or more.	3122931	-	-	-	-	*24992	*89465	*55795	*134739	*41303	258040	267747	2250850
27 Other liabilities.....	1296188	-	-	-	-	-	*622	*7076	*12087	*38247	38496	1131	1198529
28 Net worth.....	7789456	-	*1256	-	*21890	*19294	*224379	*51750	292651	*230198	373804	236645	6337590
29 Capital stock.....	535343	-	*1249	-	*3433	*804	*99863	*1990	142344	*19779	33797	10049	222034
30 Paid-in or capital surplus.....	1456094	-	-	-	-	*723	*39683	*43640	*133574	*2368	95334	196754	944019
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	6025521	-	*7	-	-	*10969	*65799	*-32794	*-92314	*88979	174824	-2316	5812368
33 Retained earnings (S Corp).....	642516	-	-	-	*18457	*6798	*31104	*39105	*118540	*119154	82261	33369	193730
34 Less: Cost of treasury stock...	870018	-	-	-	-	-	*12070	*191	*9493	*81	12412	1210	834561
35 Total receipts.....	21716431	*42557	*574	-	*215027	*128274	*1187271	*438052	1521809	*906752	1387865	930630	14957620
36 Business receipts.....	21104914	*42553	*574	-	*214978	*127990	*1180540	*437535	1506885	*897423	1369632	921954	14404851
37 Interest.....	91429	-	-	-	-	-	*894	*2	*2727	*372	1602	988	84844
38 Interest on govt. obligations....	9196	-	-	-	-	-	*690	-	*2	-	95	7	8403
39 Rents.....	38292	-	-	-	-	-	-	-	*2995	*1954	1858	17	31469
40 Royalties.....	148277	-	-	-	-	-	-	-	*1560	*73	171	-	146474
41 Net S-T cap gain less net LT loss	776	-	-	-	-	-	-	-	-	-	-	-	776
42 Net L-T cap gain less net ST loss	11509	-	-	-	-	-	*111	-	*261	*1404	232	-	9500
43 Net gain, noncapital assets.....	7253	-	-	-	-	-	*238	-	*1669	*1358	44	1217	2727
44 Dividends, domestic corporations.	9933	-	-	-	-	-	-	-	*26	-	-0	-0	9907
45 Dividends, foreign corporations..	163756	-	-	-	-	-	-	-	-	-	-	80	163676
46 Other receipts.....	131095	*4	-	-	*49	*285	*4799	*515	*5683	*4169	14231	6366	94993
47 Total deductions.....	20719832	*39018	*645	-	*208221	*130072	*1177069	*417482	1479524	*875651	1334261	930988	14126901
48 Cost of goods.....	13197156	*24504	*405	-	*148823	*79804	*778950	*247506	1142913	*661400	966214	715546	8431091
49 Compensation of officers.....	224626	-	-	-	*1510	*13587	*76701	*5475	19600	*11382	16074	4847	75451
50 Salaries and wages.....	1071693	*1811	-	-	*8925	*4982	*121698	*39962	67874	*53625	59122	22080	691612
51 Repairs.....	176011	-	-	-	*8088	-	*7458	*2396	*5510	*3595	6437	4945	137583
52 Bad debts.....	19829	-	-	-	-	*1165	*1752	*1181	1262	*2488	694	409	10877
53 Rent paid on business property...	128103	-	-	-	*8010	*4894	*6083	-	*9143	*9095	17791	4161	68926
54 Taxes paid.....	347245	*1052	-	-	*6255	*2641	*26201	*11873	24482	*13285	21590	6507	233358
55 Interest paid.....	396929	*2375	-	-	-	*4288	*14313	*10207	25200	*9008	35888	22748	272902
56 Contributions or gifts.....	28832	-	-	-	-	-	*102	-	*226	*19	320	97	28069
57 Amortization.....	49166	*168	-	-	-	*21	*656	*523	*1377	*160	6501	14434	25326
58 Depreciation.....	625307	*1131	-	-	*2754	*5157	*20836	*12185	41945	*18003	59256	25405	438637
59 Depletion.....	*1405	-	-	-	-	-	-	-	*205	*73	8	-	1119
60 Advertising.....	1246025	*188	-	-	*1646	-	*7395	*4607	15870	*7074	8905	5824	1194516
61 Pension, prof sh, stock, annuity.	245105	-	-	-	-	*1281	*6098	*173	*2428	*2301	6066	876	225883
62 Employee benefit programs.....	259317	*440	-	-	-	*1089	*12523	*4661	*6547	*12306	25194	15612	180944
63 Net loss, noncapital assets.....	26791	-	-	-	-	-	*80	*9	*518	2	1267	-	24916
64 Other deductions.....	2676292	*7349	*241	-	*22210	*11161	*96224	*76722	114425	*71838	102935	87496	2085692
65 Total receipts less total deducts..	996599	*3539	*-71	-	*6806	*-1797	*10202	*20570	42285	*31101	53604	-358	830718
Constructive taxable income from													
66 related foreign corporations.....	280947	-	-	-	-	-	-	-	-	-	-	-	280947
67 Net income (less deficit), total...	1268350	*3539	*-71	-	*6806	*-1797	*9513	*20570	42283	*31101	53509	-365	1103262
68 Net income, total.....	1350479	*3539	-	-	*6806	*1181	*14733	*25579	*63569	*32975	67011	8628	1126458
69 Deficit, total.....	82130	-	*71	-	-	*2978	*5220	*5009	*21286	*1874	13502	8993	23196
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	166675	-	-	-	*6806	*-2978	*10125	*25579	*38406	*17418	17741	-519	54097
73 Statutory special deductions, total	62280	*3539	-	-	-	-	*3692	-	*18	*2609	226	80	52116
74 Net operating loss deduction.....	*33863	*3539	-	-	-	-	*3692	-	-	*2609	226	-	23798
75 Dividends received deduction.....	28417	-	-	-	-	-	-	-	*18	-	-0	80	28318
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1119012	-	-	-	-	*1181	*916	-	*25145	*12948	49044	8548	1021229
78 Income tax before credits, total...	395700	*41	-	-	-	*177	*137	*28	*8555	*4465	17048	3048	362200
79 Regular tax.....	390273	-	-	-	-	*177	*137	-	*8549	*4402	16946	2906	357154
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3921	*41	-	-	-	-	-	*28	-	*50	79	130	3593
83 Environmental tax.....	1506	-	-	-	-	-	-	-	*6	*13	24	11	1453
84 Foreign tax credit.....	122500	-	-	-	-	-	-	-	-	-	-	-	122500
85 U.S. Possessions tax credit.....	9475	-	-	-	-	-	-	-	-	-	9475	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*612	-	-	-	-	-	*39	-	-	-	192	-	380
88 Prior year minimum tax credit.....	849	-	-	-	-	-	-	-	-	-	417	432	-
89 Income tax after credits, total....	262264	*41	-	-	-	*177	*98	*28	*8555	*4465	6964	2615	239320

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Malt liquors and malt

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.....	547	-	*250	*243	-	-	*29	*11	*3	-	3	3	5
2 Total assets.....	26695893	-	*5406	*26201	-	-	*29967	*72559	*30680	-	228752	412542	25889785
3 Cash.....	226078	-	*168	*1544	-	-	*2316	*18893	*4962	-	68043	9859	120294
4 Notes and accounts receivable....	1561557	-	*397	-	-	-	-	*5111	*938	-	17452	44912	1492746
5 Less: Allowance for bad debts.....	8894	-	-	-	-	-	-	-	-	-	4166	660	4068
6 Inventories.....	1170065	-	*4367	*1867	-	-	*644	*2854	*965	-	11911	73271	1074185
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	300985	-	-	-	-	-	-	*1258	*31	-	2302	7000	290394
10 Loans to stockholders.....	*391	-	-	*391	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	12788843	-	-	-	-	-	-	-	*12123	-	12495	68743	12695482
13 Depreciable assets.....	15626190	-	*1688	*4555	-	-	*29197	*40548	*26966	-	163621	262232	15097384
14 Less: Accumulated depreciation	6525405	-	*1688	*111	-	-	*2190	*5536	*17473	-	52688	89235	6356484
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	405363	-	-	-	-	-	-	*9033	*264	-	4615	2739	388712
18 Intangible assets (Amortizable)...	832127	-	*592	*18424	-	-	-	*337	-	-	3027	25697	784049
19 Less: Accumulated amortization	45025	-	*118	*467	-	-	-	*65	-	-	186	8623	35565
20 Other assets.....	363619	-	-	-	-	-	-	*127	*1904	-	2326	16606	342656
21 Total liabilities.....	26695893	-	*5406	*26201	-	-	*29967	*72559	*30680	-	228752	412542	25889785
22 Accounts payable.....	1521251	-	*187	*2032	-	-	*2175	*1177	*357	-	19494	37871	1457957
23 Mort, notes, and bonds under 1 yr	705674	-	-	*3834	-	-	-	*116	-	-	1976	41130	658618
24 Other current liabilities.....	1637956	-	*135	*1422	-	-	-	*15579	*4280	-	9012	48665	1558863
25 Loans from stockholders.....	*652	-	*652	-	-	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	10737895	-	*824	*17859	-	-	-	*6181	-	-	10807	60207	10642016
27 Other liabilities.....	2520110	-	-	-	-	-	-	*225	-	-	10965	47426	2461494
28 Net worth.....	9572355	-	*3607	*1054	-	-	*27792	*49280	*26044	-	176498	177243	9110836
29 Capital stock.....	591733	-	*3475	*1214	-	-	*26050	*45638	*55	-	67022	68607	379672
30 Paid-in or capital surplus.....	5073164	-	-	-	-	-	-	-	*29	-	57915	120514	4894706
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	7703308	-	*132	-	-	-	-	*3642	-	-	56881	-11878	7654531
33 Retained earnings (S Corp).....	*27542	-	-	*-160	-	-	*1742	-	*25960	-	-	-	-
34 Less: Cost of treasury stock...	3823391	-	-	-	-	-	-	-	-	-	5319	-	3818071
35 Total receipts.....	18280156	-	*6289	*22060	-	-	*41991	*43262	*86203	-	178993	435006	17466352
36 Business receipts.....	17748524	-	*6289	*22060	-	-	*41991	*41259	*83964	-	176858	430299	16945804
37 Interest.....	93647	-	-	-	-	-	-	*1480	-	-	551	216	91400
38 Interest on govt. obligations....	*1076	-	-	-	-	-	-	-	*375	-	372	-	329
39 Rents.....	46616	-	-	-	-	-	-	-	-	-	-	-	46616
40 Royalties.....	47400	-	-	-	-	-	-	-	-	-	-	-	47400
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	47448	-	-	-	-	-	-	-	-	-	-0	-	47448
43 Net gain, noncapital assets.....	67004	-	-	-	-	-	-	-	-	-	6	8	66989
44 Dividends, domestic corporations.	1004	-	-	-	-	-	-	-	-	-	20	-	983
45 Dividends, foreign corporations..	19414	-	-	-	-	-	-	-	-	-	-	3201	16213
46 Other receipts.....	208025	-	-	-	-	-	-	*524	*1863	-	1186	1282	203170
47 Total deductions.....	17153473	-	*6156	*22221	-	-	*40274	*39780	*66369	-	173839	433313	16371520
48 Cost of goods.....	8925255	-	*1945	*18344	-	-	*14787	*27391	*56244	-	111072	298945	8396527
49 Compensation of officers.....	78241	-	-	*182	-	-	*487	*1812	*2348	-	2700	1406	69306
50 Salaries and wages.....	367579	-	-	-	-	-	*12100	*972	*1110	-	7671	8167	337557
51 Repairs.....	*284077	-	-	*713	-	-	*665	*7	-	-	1	7	282684
52 Bad debts.....	4147	-	-	-	-	-	-	-	-	-	236	184	3728
53 Rent paid on business property...	112017	-	*715	*1166	-	-	*3167	*569	-	-	358	238	105805
54 Taxes paid.....	2577430	-	*228	*160	-	-	*2252	*2356	*992	-	9047	36588	2525807
55 Interest paid.....	377439	-	-	*561	-	-	-	*41	-	-	1415	6861	368561
56 Contributions or gifts.....	9199	-	-	-	-	-	-	-	-	-	48	58	9094
57 Amortization.....	15349	-	*118	*467	-	-	-	*26	-	-	195	624	13917
58 Depreciation.....	879692	-	*1688	*111	-	-	*2190	*708	*1250	-	15855	19385	838505
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	814043	-	-	*12	-	-	*839	*468	*1952	-	2280	416	808076
61 Pension, prof sh, stock, annuity.	157407	-	-	-	-	-	-	*334	*407	-	570	163	155933
62 Employee benefit programs.....	270520	-	-	-	-	-	-	*367	*940	-	859	3281	265071
63 Net loss, noncapital assets.....	*13511	-	-	-	-	-	-	*7	-	-	121	-	13382
64 Other deductions.....	2267568	-	*1462	*504	-	-	*3787	*4723	*1125	-	21410	56991	2177565
65 Total receipts less total deducts..	1126683	-	*132	*-160	-	-	*1716	*3482	*19833	-	5154	1693	1094833
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	1104	-	-	-	-	-	-	-	-	-	-	1104	-
67 Net income (less deficit), total...	1126710	-	*132	*-160	-	-	*1716	*3482	*19458	-	4782	2796	1094504
68 Net income, total.....	1224842	-	*132	-	-	-	*1716	*3482	*19458	-	4782	5262	1190009
69 Deficit, total.....	*98131	-	-	*160	-	-	-	-	-	-	-	2466	95505
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*21014	-	-	*-160	-	-	*1716	-	*19458	-	-	-	-
73 Statutory special deductions, total	2175	-	-	-	-	-	-	-	-	-	31	1761	382
74 Net operating loss deduction.....	1697	-	-	-	-	-	-	-	-	-	17	1681	-
75 Dividends received deduction....	477	-	-	-	-	-	-	-	-	-	14	81	382
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	*1201874	-	*132	-	-	-	-	*3482	-	-	4751	3501	1190008
78 Income tax before credits, total...	*424860	-	*20	-	-	-	-	*1171	-	-	2656	2885	418128
79 Regular tax.....	*420500	-	*20	-	-	-	-	*1171	-	-	1615	1190	416503
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	8	-	-	-	-	-	-	-	-	-	-	-	8
82 Alternative minimum tax.....	2719	-	-	-	-	-	-	-	-	-	1033	1686	-
83 Environmental tax.....	1634	-	-	-	-	-	-	-	-	-	8	10	1617
84 Foreign tax credit.....	1178	-	-	-	-	-	-	-	-	-	-	1178	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2567	-	-	-	-	-	-	-	-	-	-	-	2567
88 Prior year minimum tax credit.....	1575	-	-	-	-	-	-	-	-	-	14	-	1561
89 Income tax after credits, total....	*419541	-	*20	-	-	-	-	*1171	-	-	2642	1708	414000

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	804	***	-	*154	*114	*118	***	*33	44	*19	6	9	5
2 Total assets.....	94026079	-	-	*35546	*34833	*67975	***	*194208	685942	*648176	492479	1368986	89841498
3 Cash.....	609720	-	-	*28730	*1954	*33864	***	*12771	*45056	*17461	21738	23315	386478
4 Notes and accounts receivable....	32011937	-	-	-	*746	*5779	***	*14812	70027	*78790	85380	220898	31439080
5 Less: Allowance for bad debts.....	48844	-	-	-	-	-	***	*75	*453	*829	325	6034	41128
6 Inventories.....	4682185	-	-	-	*21073	*11883	***	*75593	243808	*224895	171534	444258	3323007
7 U.S. govt. obligations, total....	3428	-	-	-	-	-	***	-	-	-	-	-	3428
8 Tax-exempt securities.....	-	-	-	-	-	-	***	-	-	-	-	-	-
9 Other current assets.....	4947929	-	-	-	-	*153	***	*1030	11637	*13396	25892	52046	4830597
10 Loans to stockholders.....	54458	-	-	*16359	-	-	***	*835	*22329	*13102	-	-	-
11 Mortgage and real estate loans...	*26	-	-	-	-	-	***	-	*26	-	-	-	-
12 Other investments.....	45727800	-	-	-	-	*4002	***	*959	*8508	*20008	24850	183712	45430808
13 Depreciable assets.....	4947420	-	-	-	*27752	*39557	***	*114437	341193	*299542	266121	748606	2787959
14 Less: Accumulated depreciation	1686362	-	-	-	*21383	*27262	***	*39045	139081	*94410	125777	377064	780444
15 Depletable assets.....	-	-	-	-	-	-	***	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	***	-	-	-	-	-	-
17 Land.....	238251	-	-	-	*4577	-	***	*10750	*45645	*17984	19076	27383	90555
18 Intangible assets (Amortizable)...	1442015	-	-	*661	*160	-	***	-	*17307	*32885	3502	43668	1321038
19 Less: Accumulated amortization	113103	-	-	*331	*46	-	***	-	*2479	*13134	439	10236	82130
20 Other assets.....	1209219	-	-	*-9874	-	-	***	*2141	*22420	*38487	929	18434	1132250
21 Total liabilities.....	94026079	-	-	*35546	*34833	*67975	***	*194208	685942	*648176	492479	1368986	89841498
22 Accounts payable.....	17266363	-	-	*244	-	*256	***	*4032	30504	*57719	100287	107105	16913859
23 Mort, notes, and bonds under 1 yr	1170459	-	-	-	-	-	***	*50460	*74620	*68856	51209	134896	720669
24 Other current liabilities.....	4378108	-	-	*69	*339	*12431	***	*8937	*25842	*16409	20140	111052	4148730
25 Loans from stockholders.....	427966	-	-	-	*28512	*166042	***	*15038	*51798	*2692	201	2526	-
26 Mort, notes, bonds, 1 yr or more.	12885098	-	-	-	*31598	*1055	***	-	*109027	*193623	76491	388139	11977858
27 Other liabilities.....	980255	-	-	-	-	*180	***	*1851	*2425	*14048	13449	103755	844330
28 Net worth.....	56917830	-	-	*35233	*-25615	*-111989	***	*113890	391725	*294829	230702	521513	55236052
29 Capital stock.....	9562449	-	-	*1541	*5721	*4255	***	*123809	79222	*23992	17017	10212	9239045
30 Paid-in or capital surplus.....	36167379	-	-	-	-	-	***	*33097	*89052	*134423	113185	45787	35524488
31 Retained earnings, appropriated.	40	-	-	-	-	-	***	-	-	-	-	-	40
32 Retained earnings-unappropriated	11078586	-	-	*33692	-	*34017	***	*-43017	*-38700	*54280	27032	315985	10692914
33 Retained earnings (S Corp).....	341600	-	-	-	*-28819	*-150261	***	-	*264184	*82134	73468	153083	-
34 Less: Cost of treasury stock...	*232225	-	-	-	*2517	-	***	-	*2033	-	-	3553	220435
35 Total receipts.....	22157410	***	-	*61219	*35806	*9056	***	*87271	603354	*445099	421566	1734555	17521697
36 Business receipts.....	12119106	***	-	*45242	*35806	*30941	***	*85880	587223	*439864	400599	1656025	7600489
37 Interest.....	128214	***	-	*160	-	*1075	***	*661	*843	*1254	852	13113	107044
38 Interest on govt. obligations....	*1073	-	-	-	-	-	***	-	*455	-	394	3	3
39 Rents.....	13423	***	-	-	-	-	***	-	*76	*114	282	2451	8965
40 Royalties.....	73991	***	-	-	-	-	***	-	-	-	-	248	73608
41 Net S-T cap gain less net LT loss	*24	-	-	-	-	-	***	-	-	*24	-	-	-
42 Net L-T cap gain less net ST loss	160591	***	-	-	-	-	***	-	-	-	14446	49228	96813
43 Net gain, noncapital assets.....	27837	-	-	*15817	-	*14	***	*343	*418	*232	163	363	10487
44 Dividends, domestic corporations..	*9003187	***	-	-	-	-	***	-	-	*39	-	86	9003061
45 Dividends, foreign corporations..	536470	***	-	-	-	-	***	-	-	-	62	3076	533308
46 Other receipts.....	93494	***	-	-	-	*-22974	***	*387	14338	*3573	4769	9962	87919
47 Total deductions.....	12402701	***	-	*62333	*32677	*31918	***	*95755	502684	*408420	378947	1574562	8106391
48 Cost of goods.....	7161937	***	-	*1530	*15702	*16880	***	*52391	211285	*252836	243371	1000814	4597315
49 Compensation of officers.....	158035	***	-	*18306	-	*1611	***	*3989	*17321	*10949	4583	12073	68058
50 Salaries and wages.....	635791	***	-	*18882	*8324	*782	***	*9638	35440	*21183	22449	64165	410813
51 Repairs.....	54235	***	-	-	*177	*1409	***	*661	2526	*852	1512	1029	41378
52 Bad debts.....	7472	-	-	-	-	*36	***	*50	*111	*73	101	1749	5175
53 Rent paid on business property...	95110	***	-	*119	-	-	***	*658	*5263	*1163	2505	2808	79116
54 Taxes paid.....	999732	***	-	*2604	*2009	*907	***	*4870	115352	*8699	38109	209276	496474
55 Interest paid.....	714162	***	-	*1	*4607	*899	***	*2898	*11132	*11865	14219	49879	580290
56 Contributions or gifts.....	36221	-	-	-	-	-	***	*48	*4	*46	1631	833	33503
57 Amortization.....	45439	***	-	*132	-	*4	***	*20	*360	*1397	104	5734	31103
58 Depreciation.....	488734	***	-	-	*1191	*3615	***	*11261	28447	*54357	13697	60026	286158
59 Depletion.....	*1449	-	-	-	-	-	***	*20	-	-	1429	-	-
60 Advertising.....	669292	***	-	*2004	*470	-	***	*804	*23153	*6904	7473	31731	532993
61 Pension, prof sh, stock, annuity.	37925	***	-	*11008	-	-	***	*280	*2611	*1809	795	4428	13791
62 Employee benefit programs.....	184851	***	-	*3867	-	*49	***	*566	*3271	*4691	4009	6114	147493
63 Net loss, noncapital assets.....	7865	***	-	-	-	-	***	-	*144	*18	440	46	317
64 Other deductions.....	1104452	***	-	*5883	*-1336	*5255	***	*7602	46263	*31575	22518	123857	782414
65 Total receipts less total deducts..	9754709	***	-	*-1113	*3128	*-22862	***	*-8484	100671	*36680	42619	159993	9415305
Constructive taxable income from													
66 related foreign corporations....	186387	-	-	-	-	-	***	-	-	-	-	31	186356
67 Net income (less deficit), total...	9940023	***	-	*-1113	*3128	*-22862	***	*-8484	100215	*36680	42226	160021	9601658
68 Net income, total.....	10030100	-	-	-	*3128	*3624	***	*11013	*101175	*36680	42226	172029	9601658
69 Deficit, total.....	90077	***	-	*1113	-	*26486	***	*19497	*960	-	-	12008	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	***	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	***	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	133400	-	-	-	*3128	*-26486	***	-	*90781	*8281	10746	38135	-
73 Statutory special deductions, total	7281375	***	-	-	-	-	***	-	*8941	*11728	2950	597	7254136
74 Net operating loss deduction....	68759	-	-	-	-	-	***	-	*8941	*11701	2950	-	42170
75 Dividends received deduction....	7212616	***	-	-	-	-	***	-	-	*27	-	597	7211966
76 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	-	-	-
77 Income subject to tax.....	2582527	-	-	-	-	*3624	***	*11013	*1453	*16678	28530	133298	2347522
78 Income tax before credits, total...	908613	***	-	-	-	*544	***	*3744	*523	*6546	10555	46804	825395
79 Regular tax.....	902603	-	-	-	-	*544	***	*3744	*494	*5786	9934	46572	821570
80 Personal holding company tax....	-	-	-	-	-	-	***	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	***	-	-	-	-	-	-
82 Alternative minimum tax.....	2873	***	-	-	-	-	***	-	*38	*753	585	108	871
83 Environmental tax.....	3118	-	-	-	-	-	***	-	-	*7	36	95	2953
84 Foreign tax credit.....	227624	-	-	-	-	-	***	-	-	-	-	17	227607
85 U.S. Possessions tax credit.....	22876	-	-	-	-	-	***	-	-	2206	-	20670	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	***	-	-	-	-	-	-
87 General business credit.....	*5393	-	-	-	-	-	***	-	*391	-	-	5	4997
88 Prior year minimum tax credit....	*19757	-	-	-	-	-	***	-	*27	-	-	-	19729
89 Income tax after credits, total....	632963	***	-	-	-	*544	***	*3744	*104	*4340	10555	26111	573062

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	629	*8	-	-	-	*50	337	*68	78	38	15	17	16	
2 Total assets.....	122501227	-	-	-	-	*29789	927471	*548000	1212187	1270612	1150959	2866394	114495814	
3 Cash.....	689457	-	-	-	-	*406	71225	*53928	95163	41416	64090	151501	211728	
4 Notes and accounts receivable....	61624266	-	-	-	-	*6861	175506	*126847	264795	248192	202263	477024	60122779	
5 Less: Allowance for bad debts.	179946	-	-	-	-	-	*875	*2687	*1439	5616	2612	7415	159303	
6 Inventories.....	2936746	-	-	-	-	*5629	169603	*76725	173907	159623	123122	208303	2019834	
7 U.S. govt. obligations, total....	*41718	-	-	-	-	-	-	-	*7623	-	30492	3603	-	
8 Tax-exempt securities.....	*7646	-	-	-	-	-	*7552	-	*94	-	-	-	-	
9 Other current assets.....	1212686	-	-	-	-	*31	20930	*22421	35145	38494	32094	103314	960258	
10 Loans to stockholders.....	43707	-	-	-	-	-	*27732	*1930	*5293	*4373	2646	1479	254	
11 Mortgage and real estate loans...	*8301	-	-	-	-	-	*2194	-	*6107	-	-	-	-	
12 Other investments.....	26730308	-	-	-	-	*8271	90905	*33453	112907	76506	157558	362218	25888491	
13 Depreciable assets.....	27625045	-	-	-	-	*24463	846031	*501125	1263049	1165194	814692	1373308	21637183	
14 Less: Accumulated depreciation	14252099	-	-	-	-	*18229	595286	*315504	873691	692623	510105	784209	10462452	
15 Depletable assets.....	22420	-	-	-	-	-	-	-	-	-	22420	-	-	
16 Less: Accumulated depletion...	8600	-	-	-	-	-	-	-	-	-	8600	-	-	
17 Land.....	1768743	-	-	-	-	*90	*38916	*31909	34234	50601	26722	83302	1502968	
18 Intangible assets (Amortizable)...	13836428	-	-	-	-	*1135	*64476	*12279	78522	208768	229014	987706	12254529	
19 Less: Accumulated amortization	2340199	-	-	-	-	*350	*14611	*9881	*22685	*42530	72712	248732	1928699	
20 Other assets.....	2734601	-	-	-	-	*1483	23172	*15456	33166	18213	39876	154992	2448243	
21 Total liabilities.....	122501227	-	-	-	-	*29789	927471	*548000	1212187	1270612	1150959	2866394	114495814	
22 Accounts payable.....	57736696	-	-	-	-	*22	96984	*42241	164746	215558	112633	234680	56869831	
23 Mort, notes, and bonds under 1 yr	8166253	-	-	-	-	-	93786	*54140	104113	148247	81598	426924	7257445	
24 Other current liabilities.....	7644229	-	-	-	-	*442	33674	*31341	53503	85483	67223	134630	7237934	
25 Loans from stockholders.....	973634	-	-	-	-	*11480	*12946	*3770	*18667	*17023	6263	-0	903485	
26 Mort, notes, bonds, 1 yr or more.	23099574	-	-	-	-	-	95770	*49964	174430	421075	302793	1223749	20831794	
27 Other liabilities.....	3323636	-	-	-	-	*-0	*6203	*5295	30243	71984	32067	94256	3083587	
28 Net worth.....	21557204	-	-	-	-	*17844	588107	*361250	666485	311242	548383	752155	18311738	
29 Capital stock.....	1931837	-	-	-	-	*2523	72092	*86120	89574	78275	9514	111971	1181768	
30 Paid-in or capital surplus.....	13489645	-	-	-	-	*6626	*11129	*93578	32546	32015	77571	464475	12771705	
31 Retained earnings, appropriated.	*549869	-	-	-	-	-	-	-	*6698	-	-	-	543172	
32 Retained earnings-unappropriated	15506998	-	-	-	-	*15593	240817	*-10439	279129	130702	163255	223019	14464922	
33 Retained earnings (S Corp).....	1173604	-	-	-	-	-	*272339	*191992	*304674	*99158	305440	-	-	
34 Less: Cost of treasury stock...	11094748	-	-	-	-	*6898	*8270	-	*46135	*28908	7397	47310	10949829	
35 Total receipts.....	75392114	*236072	-	-	-	*86733	2118981	*1163905	3067004	3211219	2349568	3721223	59437409	
36 Business receipts.....	67133765	*209588	-	-	-	*86362	2105173	*1153580	3017299	3167534	2304702	3494405	51595121	
37 Interest.....	917706	*1665	-	-	-	*311	3374	*3640	4232	*3490	4469	31910	864616	
38 Interest on govt. obligations....	2075	*49	-	-	-	-	*315	-	*1044	*503	-	163	2	
39 Rents.....	272922	*309	-	-	-	-	*1482	-	*2996	*959	155	3996	263023	
40 Royalties.....	1825393	-	-	-	-	-	-	*371	-	-	307	9523	1815193	
41 Net S-T cap gain less net LT loss	*1106	-	-	-	-	-	*615	-	-	*13	220	22	237	
42 Net L-T cap gain less net ST loss	216286	*10048	-	-	-	-	*738	-	*9223	*3517	3566	119758	69435	
43 Net gain, noncapital assets.....	40808	*9609	-	-	-	*21	*680	*39	5047	3507	1160	1215	19529	
44 Dividends, domestic corporations.	23572	-	-	-	-	*4	*1180	-	*474	*568	-0	5410	15936	
45 Dividends, foreign corporations..	1565086	-	-	-	-	-	-	-	-	-	1188	2826	1561072	
46 Other receipts.....	3393395	*4803	-	-	-	*34	*5423	*6275	26691	31128	33801	51994	3233246	
47 Total deductions.....	69456753	*210338	-	-	-	*94468	2021703	*1136902	2972203	3154521	2275987	3391718	54198913	
48 Cost of goods.....	37454908	*137827	-	-	-	*76271	1408653	*813129	2376892	2171999	1634973	2247599	26587565	
49 Compensation of officers.....	335242	*2167	-	-	-	*3016	77357	*33351	28350	18640	22212	22090	128079	
50 Salaries and wages.....	8095280	*19840	-	-	-	*3251	170671	*91524	193532	230208	198246	335246	6852761	
51 Repairs.....	529294	*850	-	-	-	-	15492	*2625	19761	25756	21052	27881	415878	
52 Bad debts.....	82251	*55	-	-	-	*14	8210	*733	*936	1633	4602	4257	61813	
53 Rent paid on business property...	752371	*628	-	-	-	*56	21982	*4836	10672	21876	16204	27601	648516	
54 Taxes paid.....	1412825	*4906	-	-	-	*1890	47247	*19274	43169	42179	38367	73267	1142525	
55 Interest paid.....	2662718	*2140	-	-	-	*-0	19915	*10289	17973	47552	36638	162596	2365614	
56 Contributions or gifts.....	58931	*5	-	-	-	*19	*647	*796	912	*395	857	1238	54062	
57 Amortization.....	350937	*2332	-	-	-	*227	*1765	*3040	7177	12501	14689	57567	251641	
58 Depreciation.....	2236887	*8333	-	-	-	*976	56866	*38527	80306	91889	71339	97067	1791583	
59 Depletion.....	961	-	-	-	-	-	-	-	-	-	961	-	-	
60 Advertising.....	3923399	*14496	-	-	-	*242	23876	*15485	54656	304368	24935	56226	3429116	
61 Pension, prof sh, stock, annuity.	241763	*299	-	-	-	-	9785	*3687	10863	5490	7664	9050	194925	
62 Employee benefit programs.....	863299	*3325	-	-	-	*26	18101	*13323	18275	31096	45122	54479	679552	
63 Net loss, noncapital assets.....	15962	-	-	-	-	-	-	*263	*2276	*547	128	588	12160	
64 Other deductions.....	10439724	*13136	-	-	-	*8480	141136	*86040	106451	148395	137996	214967	9583123	
65 Total receipts less total deducts..	5935361	*25734	-	-	-	*-7735	97278	*27002	94801	56697	73581	329506	5238496	
Constructive taxable income from														
66 related foreign corporations....	926554	-	-	-	-	-	-	-	-	-	-	1476	925077	
67 Net income (less deficit), total...	6859839	*25685	-	-	-	*-7735	96963	*27002	93758	56194	73581	330819	6163572	
68 Net income, total.....	7041417	*25685	-	-	-	*461	107382	*41919	112001	76709	83471	363827	6229963	
69 Deficit, total.....	181578	-	-	-	-	*8196	*10419	*14916	*18243	*20515	9890	33008	66391	
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	228810	*15343	-	-	-	*61229	*20844	*37259	*40372	53762	-	-	-	
73 Statutory special deductions, total	352667	*5531	-	-	-	*3	*826	*4417	*3502	*456	951	20864	316117	
74 Net operating loss deduction....	279708	*5531	-	-	-	-	-	*4417	*3170	*54	-	16465	250070	
75 Dividends received deduction....	72959	-	-	-	-	*3	*826	-	*332	*402	951	64399	66047	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	6451151	*4811	-	-	-	*458	*44429	*16657	71153	*31874	24707	342964	5914098	
78 Income tax before credits, total...	2332233	*1780	-	-	-	*69	*14302	*5824	24991	*11167	8775	121679	2143647	
79 Regular tax.....	2254425	*1636	-	-	-	*69	*14297	*5799	24189	*10833	8438	119454	2069711	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	70778	*130	-	-	-	-	-	*25	*787	*313	318	1952	67253	
83 Environmental tax.....	7030	*14	-	-	-	-	*5	-	*16	*22	19	272	6682	
84 Foreign tax credit.....	974614	-	-	-	-	-	-	-	-	-	48	1476	973089	
85 U.S. Possessions tax credit.....	272809	-	-	-	-	-	41	148	578	-	-	24971	247071	
86 Nonconventional source fuel credit.	560	-	-	-	-	-	-	-	-	-	560	-	-	
87 General business credit.....	*106600	-	-	-	-	-	-	-	*1525	-	32	-	105043	
88 Prior year minimum tax credit....	*109395	-	-	-	-	-	-	-	*1308	*173	9	-	107905	
89 Income tax after credits, total....	868254	*1780	-	-	-	*69	*14260	*5676	21580	*10995	8125	95232	710538	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5166	*67	*1860	*584	931	543	686	175	155	85	37	27	16
2 Total assets.....	70394021	-	*87920	*89998	304004	389889	1450868	1294671	2300009	2926330	2764845	4023180	54762309
3 Cash.....	1826444	-	*3523	*49230	58837	26551	237117	122425	168919	179254	146976	365577	468037
4 Notes and accounts receivable....	11078229	-	*8874	-	58624	106403	247785	182842	380670	491450	531287	607882	8462417
5 Less: Allowance for bad debts.....	250563	-	-	-	*675	*1806	*1291	3453	12373	17476	5226	26756	181502
6 Inventories.....	9057963	-	*13081	*16399	57376	76122	221135	220433	475382	694748	520123	773889	5989276
7 U.S. govt. obligations, total.....	*1343323	-	-	-	-	-	-	*13895	*260	*40862	-	2705	1285601
8 Tax-exempt securities.....	*4883	-	-	-	-	-	-	*2216	-	704	927	1036	-
9 Other current assets.....	2552777	-	*402	-	*7942	*6332	27794	47601	151191	68981	63657	139240	2039637
10 Loans to stockholders.....	307320	-	*219	-	*24656	*361	*25674	-	*6979	*422	11840	4044	233125
11 Mortgage and real estate loans....	*114144	-	-	-	-	*3292	-	*92	*9300	*261	1540	53	99606
12 Other investments.....	15445410	-	-	-	*503	*15237	21374	124663	190991	188911	86155	313248	14504327
13 Depreciable assets.....	29183773	-	*90771	*38388	217767	304045	1290392	972744	1552145	1948325	2002347	2437814	18329035
14 Less: Accumulated depreciation	13640894	-	*28778	*22445	145841	172031	729579	495042	756284	958475	951623	1204296	8176500
15 Depletable assets.....	7809	-	-	-	-	-	-	-	5391	-	1789	629	-
16 Less: Accumulated depletion....	2827	-	-	-	-	-	-	-	2827	-	-	-	-
17 Land.....	789915	-	-	*8426	-	*12120	14955	50522	57405	66253	84605	125688	369940
18 Intangible assets (Amortizable)...	7694164	-	*739	-	*8104	*15296	71278	*48541	34259	202115	182601	408332	6722898
19 Less: Accumulated amortization	1340282	-	*311	-	*1516	*1991	8808	*3161	7894	27923	53591	57370	1177716
20 Other assets.....	6222433	-	*601	-	*18227	*-42	33041	10353	46495	47919	141438	131464	5794138
21 Total liabilities.....	70394021	-	*87920	*89998	304004	389889	1450868	1294671	2300009	2926330	2764845	4023180	54762309
22 Accounts payable.....	6658159	-	*19874	-	56629	64405	282418	166467	340204	292188	320127	306189	4815228
23 Mort, notes, and bonds under 1 yr	8327973	-	*1197	*1561	*57152	*25659	139020	160022	399244	389183	365670	560610	6228655
24 Other current liabilities.....	9073124	-	*1761	*12271	*3461	8342	89577	43577	260018	169501	186119	362349	7936068
25 Loans from stockholders.....	2224031	-	*45469	*6585	*24620	*31790	162430	*10385	*144130	*22646	4497	202305	1569174
26 Mort, notes, bonds, 1 yr or more.	14868263	-	*36890	*17230	*41955	*64139	301937	428530	413216	680580	550378	863199	11470210
27 Other liabilities.....	4493493	-	*21533	*67501	-	*213	18483	27765	61839	53188	156429	176801	3909739
28 Net worth.....	24748979	-	*38805	*15151	120187	195341	456922	457924	681358	1319043	1181624	1557298	18833237
29 Capital stock.....	6766221	-	*133100	*968	108049	23503	119329	103892	153247	398522	142885	309961	5272765
30 Paid-in or capital surplus.....	10709678	-	*77864	*28271	*47839	*37692	194967	210230	184463	325090	409434	738042	8455785
31 Retained earnings, appropriated.	16369	-	-	-	-	-	-	-	-	-	-	6188	10180
32 Retained earnings-unappropriated	6818853	-	*-18809	*-66953	-39257	*95194	-103418	16729	160114	322146	297286	533293	5622528
33 Retained earnings (S Corp).....	1114777	-	*-230959	*27185	*10414	*38953	269531	*134184	206475	290991	368005	-	-
34 Less: Cost of treasury stock....	676918	-	-	*4623	*6857	-	*23486	*7111	*22940	*17707	35985	30187	528021
35 Total receipts.....	82685922	*374817	*251021	*170572	1093597	1262391	3473641	2377461	4754818	5140103	5138881	6036255	52612364
36 Business receipts.....	79864314	*341084	*251021	*170054	1089343	1257943	3389938	2332484	4668657	5075445	5047361	5840971	50400015
37 Interest.....	922666	*81	-	*418	*715	*1118	5129	4188	13603	19063	27626	27634	823092
38 Interest on govt. obligations....	5963	*58	-	-	-	-	*499	*157	*196	*977	847	3055	176
39 Rents.....	101238	*1503	-	-	*1800	*339	*431	*1411	7240	*7364	1107	6240	73803
40 Royalties.....	267441	-	-	-	-	-	-	*5659	41	*165	6212	15400	239965
41 Net S-T cap gain less net LT loss	*8845	-	-	-	-	-	-	*5372	-	10	372	39	3053
42 Net L-T cap gain less net ST loss	238053	*4924	-	-	-	*413	*26252	*2879	2536	*882	9335	8738	182095
43 Net gain, noncapital assets.....	118977	*20127	-	-	*341	*1181	*23747	*8466	1381	6306	1411	3684	52334
44 Dividends, domestic corporations.	35702	-	-	-	-	-	*290	-	*139	*256	1310	3831	29876
45 Dividends, foreign corporations..	209349	-	-	-	-	-	-	191	-	*467	6138	18613	183940
46 Other receipts.....	913373	*7040	-	*101	*1399	*1398	27356	16654	61025	29171	37164	108052	624015
47 Total deductions.....	80962509	*373389	*286437	*152200	1102095	1226902	3425938	2340279	4595528	5050614	4896362	5975512	51537254
48 Cost of goods.....	58794364	*240687	*161340	*62241	662068	860192	2335850	1768217	3436265	3545309	3758075	4358181	37605940
49 Compensation of officers.....	616490	*5273	-	*15197	*58689	54992	77726	36648	94928	53462	42883	49977	126714
50 Salaries and wages.....	3603957	*18366	*28813	*13500	151826	*73361	264729	126542	190539	246721	163207	305175	2021178
51 Repairs.....	637045	*1916	*6713	*1922	*11446	13682	29954	10757	11575	21770	16658	25556	485096
52 Bad debts.....	151931	*3942	*418	-	*328	*12284	7713	24545	7076	11700	6130	30998	46799
53 Rent paid on business property...	652018	*6908	*16306	*17000	27403	24216	33126	19064	18081	34222	27936	32126	395632
54 Taxes paid.....	990407	*7717	*5135	*5086	30740	25347	67425	34634	76688	90853	56932	88406	501445
55 Interest paid.....	2408153	*7670	*5292	*1362	*5275	7947	56193	28317	68430	105032	84863	121776	1915997
56 Contributions or gifts.....	39129	-	*142	-	-	*208	592	*331	1423	1643	1121	4655	29014
57 Amortization.....	208587	*276	*365	*18	*1446	*898	5066	2231	6382	18012	20107	30525	123259
58 Depreciation.....	2154040	*9912	*9148	*2615	15442	27419	107710	82165	125988	163334	141031	190189	1279086
59 Depletion.....	34	-	-	-	-	-	-	-	-	-	31	1	1
60 Advertising.....	1994823	*28500	*7562	*495	6695	5853	33396	20879	53819	156823	145094	123324	1412383
61 Pension, prof sh, stock, annuity.	248443	*362	-	-	*6453	*7654	*4891	1813	8980	14717	13161	18072	172339
62 Employee benefit programs.....	603742	*4926	-	*539	*8159	*3343	26602	10170	32571	54822	30602	51154	380853
63 Net loss, noncapital assets.....	289103	-	-	-	*143	-	*6333	*707	*818	2110	2098	5842	271051
64 Other deductions.....	7570243	*36934	*45203	*32224	115983	109507	368631	173258	461963	530084	386433	539555	4770468
65 Total receipts less total deducts..	1723412	*1429	*-35416	*18372	-8498	35490	47703	37182	159290	89489	242519	60743	1075110
Constructive taxable income from													
66 related foreign corporations.....	212315	-	-	-	-	-	-	-	-	-	-	15357	196958
67 Net income (less deficit), total...	1929764	*1370	*-35416	*18372	-8498	35490	47204	37025	159095	88512	241673	73045	1271892
68 Net income, total.....	2985417	*37295	*3945	*23653	*16393	*53988	182148	90054	236408	170023	279887	189623	1702001
69 Deficit, total.....	1055653	*35925	*39362	*5280	*24891	*18499	134944	53028	77313	81510	38215	116578	430108
70 Net income (less def), Form 1120-A.	*-5280	-	-	*-5280	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-704	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	377156	*-701	*-18968	*23653	*6198	*18903	92467	*50995	69104	34628	100878	-	-
73 Statutory special deductions, total	269116	*6904	-	-	*2523	*1578	*31469	*8620	*6961	*10005	11465	13477	176114
74 Net operating loss deduction....	100839	*6904	-	-	*2523	*1578	*31266	*8620	*6864	*9361	4427	6789	22508
75 Dividends received deduction....	168277	-	-	-	-	-	*203	-	*97	*644	7038	6688	153606
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2219674	2136	*3945	-	*7672	*15008	39603	*29072	146363	111068	161651	176198	1526956
78 Income tax before credits, total...	790965	*794	-	-	*1961	*3143	12213	*11428	52906	39006	55987	62953	550573
79 Regular tax.....	766673	726	*592	-	*1961	*2773	11948	*9891	49880	37924	55733	61005	534241
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	21878	*68	-	-	-	*371	*265	*1521	*2959	*998	36	1757	13904
83 Environmental tax.....	2905	-	-	-	-	-	-	*16	*68	85	118	191	2429
84 Foreign tax credit.....	129406	701	-	-	-	-	-	-	-	-	78	8399	120229
85 U.S. Possessions tax credit.....	37801	-	-	-	-	-	189	-	3692	2396	18179	13345	-
86 Nonconventional source fuel credit.	86	-	-	-	-	-	-	-	-	-	86	-	-
87 General business credit.....	5410	-	-	-	-	-	*436	-	*193	*45	163	192	4382
88 Prior year minimum tax credit....	12590	-	-	-	-	-	*377	*239	*5	*1356	3610	340	6663
89 Income tax after credits, total....	605673	*93	-	-	*1961	*3143	11212	*11188	49017	35210	33871	40678	419299

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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:
Tobacco manufacturers

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.....	75	-	-	-	-	*34	*17	*9	-	3	**	4	8
2 Total assets.....	166989333	-	-	-	-	*29691	*27959	*55957	-	184391	**	780675	165910660
3 Cash.....	200209	-	-	-	-	*105	*13015	*728	-	2888	**	15775	167698
4 Notes and accounts receivable....	10271820	-	-	-	-	*234	*537	*1062	-	12904	**	264444	9992639
5 Less: Allowance for bad debts.....	134859	-	-	-	-	-	-	-	-	254	-	3991	130613
6 Inventories.....	8099343	-	-	-	-	*16458	*6397	*738	-	59670	**	191942	7824138
7 U.S. govt. obligations, total....	58	-	-	-	-	-	-	-	-	-	-	-	58
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	17236776	-	-	-	-	*9016	*420	*185	-	18113	**	6200	17202842
10 Loans to stockholders.....	*24668	-	-	-	-	-	*303	-	-	508	-	3161	20695
11 Mortgage and real estate loans...	28412	-	-	-	-	-	-	-	-	-	-	-	28412
12 Other investments.....	75099163	-	-	-	-	*3397	-	*5727	-	2297	**	60757	75026984
13 Depreciable assets.....	20534838	-	-	-	-	*721	*7691	*75645	-	62479	**	227668	20160635
14 Less: Accumulated depreciation	8974204	-	-	-	-	*408	*405	*36383	-	19030	**	83199	8834780
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	512212	-	-	-	-	-	-	*990	-	2383	-	2650	506189
18 Intangible assets (Amortizable)...	41814731	-	-	-	-	-	-	*2596	-	2756	-	76768	41732611
19 Less: Accumulated amortization	7317433	-	-	-	-	-	-	*120	-	1302	-	28264	7287747
20 Other assets.....	9593598	-	-	-	-	*168	-	*4788	-	40979	**	46764	9500899
21 Total liabilities.....	166989333	-	-	-	-	*29691	*27959	*55957	-	184391	**	780675	165910660
22 Accounts payable.....	6491198	-	-	-	-	*10795	*3680	*1346	-	5811	**	180655	6288911
23 Mort, notes, and bonds under 1 yr	6802247	-	-	-	-	-	-	*12690	-	25896	**	20091	6743569
24 Other current liabilities.....	14964998	-	-	-	-	*4	*1622	*1255	-	10388	**	85158	14866570
25 Loans from stockholders.....	*12346113	-	-	-	-	-	*447	-	-	-	-	-	12345665
26 Mort, notes, bonds, 1 yr or more.	34527002	-	-	-	-	-	-	*18666	-	37224	**	528240	33942873
27 Other liabilities.....	14062593	-	-	-	-	-	-	*158	-	14961	**	82770	13964704
28 Net worth.....	77795182	-	-	-	-	*18892	*22210	*21842	-	90111	**	-116240	77758368
29 Capital stock.....	4453149	-	-	-	-	*306	*57	*10733	-	2	**	2110	4439941
30 Paid-in or capital surplus.....	61740723	-	-	-	-	-	*31239	*23511	-	25392	**	199589	61460993
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	20878370	-	-	-	-	*18586	*-9087	*-12402	-	32256	**	-285439	21134454
33 Retained earnings (S Corp).....	32461	-	-	-	-	-	-	-	-	32461	-	-	-
34 Less: Cost of treasury stock...	9309521	-	-	-	-	-	-	-	-	-	-	32500	9277020
35 Total receipts.....	76743342	-	-	-	-	*128598	*10796	*6583	-	187165	**	1058787	75351413
36 Business receipts.....	68136795	-	-	-	-	*128598	*10796	*5781	-	184173	**	953297	66854150
37 Interest.....	2508315	-	-	-	-	-	-	*96	-	56	**	23993	2484171
38 Interest on govt. obligations....	121	-	-	-	-	-	-	-	-	10	-	-	111
39 Rents.....	1139888	-	-	-	-	-	-	*139	-	-	-	-	1139749
40 Royalties.....	966186	-	-	-	-	-	-	-	-	-	-	10747	955439
41 Net S-T cap gain less net LT loss	73	-	-	-	-	-	-	-	-	-	-	-	73
42 Net L-T cap gain less net ST loss	*552297	-	-	-	-	-	-	*224	-	7	**	7211	544855
43 Net gain, noncapital assets.....	299961	-	-	-	-	-	-	*66	-	37	-	-	299857
44 Dividends, domestic corporations..	66175	-	-	-	-	-	-	-	-	-	-	62230	3945
45 Dividends, foreign corporations..	1661555	-	-	-	-	-	-	-	-	-	-	-	1661555
46 Other receipts.....	1411976	-	-	-	-	-	-	*278	-	2882	**	1308	1407508
47 Total deductions.....	67298388	-	-	-	-	*129467	*19519	*22365	-	156832	**	946485	66023721
48 Cost of goods.....	28961489	-	-	-	-	*96632	*8638	-	-	89494	-	281312	28485412
49 Compensation of officers.....	235689	-	-	-	-	-	*565	*2709	-	3107	**	4007	225301
50 Salaries and wages.....	3305729	-	-	-	-	-	*2309	*4763	-	18287	**	70632	3209738
51 Repairs.....	108627	-	-	-	-	-	*211	*314	-	1924	-	3278	102899
52 Bad debts.....	36586	-	-	-	-	*14	-	-	-	620	**	1364	34588
53 Rent paid on business property...	412424	-	-	-	-	-	*658	*947	-	848	-	6192	403779
54 Taxes paid.....	8142066	-	-	-	-	*30673	*485	*2764	-	10950	**	190592	7906603
55 Interest paid.....	5409188	-	-	-	-	-	*459	*1527	-	1963	**	82327	5322912
56 Contributions or gifts.....	169273	-	-	-	-	-	-	-	-	-	-	374	168898
57 Amortization.....	267926	-	-	-	-	-	-	*163	-	292	-	8240	259231
58 Depreciation.....	2176589	-	-	-	-	-	*287	*1818	-	3636	**	11804	2159044
59 Depletion.....	41227	-	-	-	-	-	-	-	-	-	-	-	41227
60 Advertising.....	5791878	-	-	-	-	*129	*805	*131	-	4818	-	30216	5755778
61 Pension, prof sh, stock, annuity.	497074	-	-	-	-	-	-	*314	-	408	-	6643	489708
62 Employee benefit programs.....	1201908	-	-	-	-	-	*13	-	-	1827	-	11278	1188790
63 Net loss, noncapital assets.....	2014	-	-	-	-	-	-	-	-	-	-	2014	-
64 Other deductions.....	10538703	-	-	-	-	*2019	*5089	*6915	-	18658	**	236210	10269813
65 Total receipts less total deducts..	9444954	-	-	-	-	*-869	*-8723	*-15781	-	30333	**	112302	9327691
Constructive taxable income from													
66 related foreign corporations.....	1723630	-	-	-	-	-	-	-	-	-	-	-	1723630
67 Net income (less deficit), total...	11168463	-	-	-	-	*-869	*-8723	*-15781	-	30323	**	112302	11051211
68 Net income, total.....	11194345	-	-	-	-	-	-	-	-	30832	-	112302	11051211
69 Deficit, total.....	*25882	-	-	-	-	*869	*8723	*15781	-	509	**	-	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	16929	-	-	-	-	-	-	-	-	16929	-	-	-
73 Statutory special deductions, total	450710	-	-	-	-	-	-	-	-	-	-	49784	400926
74 Net operating loss deduction....	2266	-	-	-	-	-	-	-	-	-	-	-	2266
75 Dividends received deduction....	448444	-	-	-	-	-	-	-	-	-	-	49784	398660
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	10739994	-	-	-	-	-	-	-	-	13903	-	75806	10650285
78 Income tax before credits, total...	3773825	-	-	-	-	-	-	-	-	4766	-	26535	3742524
79 Regular tax.....	3758669	-	-	-	-	-	-	-	-	4766	-	26490	3727413
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1749	-	-	-	-	-	-	-	-	-	-	-	1749
83 Environmental tax.....	13407	-	-	-	-	-	-	-	-	-	-	46	13362
84 Foreign tax credit.....	1154235	-	-	-	-	-	-	-	-	-	-	-	1154235
85 U.S. Possessions tax credit.....	16421	-	-	-	-	-	-	-	-	4766	-	11655	-
86 Nonconventional source fuel credit.	12433	-	-	-	-	-	-	-	-	-	-	-	12433
87 General business credit.....	9629	-	-	-	-	-	-	-	-	-	-	11	9619
88 Prior year minimum tax credit.....	1402	-	-	-	-	-	-	-	-	-	-	-	1402
89 Income tax after credits, total....	2579704	-	-	-	-	-	-	-	-	-	-	14870	2564835

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5701	*41	*1639	*1000	*487	551	1192	329	238	83	63	42	36
2 Total assets.....	49912798	-	*90404	*153011	*174654	363029	2761147	2249702	3841698	3016959	4491908	6797269	25973018
3 Cash.....	1610406	-	*12554	*5625	*17952	*20761	303966	94515	209164	117465	174872	283999	369534
4 Notes and accounts receivable....	10116347	-	*23906	*56815	*38788	160749	736660	502766	951947	654502	989285	1393183	4607746
5 Less: Allowance for bad debts.....	262088	-	-	-	-	-	2684	5139	19792	16437	29210	48305	140522
6 Inventories.....	10534655	-	*13052	*15984	*36802	83616	598992	508596	1074577	819419	1100466	1382708	4900443
7 U.S. govt. obligations, total.....	368076	-	-	-	-	-	*7247	*11809	*43302	*9456	9536	-	286727
8 Tax-exempt securities.....	110435	-	-	-	-	-	*7172	-	*2363	*84923	13319	2657	-
9 Other current assets.....	1404787	-	*93	*1367	*46942	*9230	90969	77145	111606	156810	186437	180612	543575
10 Loans to stockholders.....	101811	-	*10373	*1926	*6162	*3427	34617	*18150	*3940	*12040	4178	6861	137
11 Mortgage and real estate loans....	*16140	-	-	-	-	-	-	-	*2860	*609	146	9609	2916
12 Other investments.....	4048224	-	-	*3854	*9225	*24897	153445	*104632	129936	182230	134806	759459	2545741
13 Depreciable assets.....	35999093	-	*105045	*122214	*57852	190957	2069577	1752207	3004106	2053430	3147497	4439326	19056883
14 Less: Accumulated depreciation	19470114	-	*79437	*79663	*40687	140279	1318941	857898	1792003	1198666	1565232	2303501	10093806
15 Depletable assets.....	6876	-	-	-	-	-	-	-	-	-	4822	-	2054
16 Less: Accumulated depletion....	4113	-	-	-	-	-	-	-	-	-	4113	-	-
17 Land.....	470309	-	-	-	-	*5441	27541	19634	34931	45892	40069	44699	252102
18 Intangible assets (Amortizable)...	1816494	-	*5279	-	*3288	*5736	7089	*6472	12472	35295	129002	481646	1130215
19 Less: Accumulated amortization	287278	-	*447	-	*1152	*1803	4126	*5515	4210	11897	41896	68052	148180
20 Other assets.....	3332737	-	*-14	*24890	*-519	*297	49622	22330	76499	71887	197924	232369	2657453
21 Total liabilities.....	49912798	-	*90404	*153011	*174654	363029	2761147	2249702	3841698	3016959	4491908	6797269	25973018
22 Accounts payable.....	5069967	-	*13240	*29351	*65495	90824	486162	377704	682413	388413	405799	635341	1895224
23 Mort, notes, and bonds under 1 yr	3179577	-	*35510	*24923	*4550	*46400	318355	263273	406766	415259	633490	366367	664684
24 Other current liabilities.....	4117341	-	*14947	*2735	*21575	27807	155678	78337	183162	299692	264724	515276	2553408
25 Loans from stockholders.....	921617	-	*43786	*67822	*55882	*20143	167355	133244	88808	84548	19929	78120	161981
26 Mort, notes, bonds, 1 yr or more.	14771461	-	*14524	*10431	*13234	*73770	377662	512338	637914	642712	1179048	2091424	9218406
27 Other liabilities.....	3140407	-	-	*0	-	*-0	34315	*104582	89515	85956	156416	412690	2256934
28 Net worth.....	18712427	-	*-31603	*17749	*13918	104084	1221620	780224	1753120	1100379	1832502	2698052	9222380
29 Capital stock.....	2016223	-	*10421	*8326	*785	16642	145848	186875	357425	299131	218854	266922	504995
30 Paid-in or capital surplus.....	7155794	-	*7096	*2141	*-486	182093	81286	472329	269473	468510	815086	4858265	3500
31 Retained earnings, appropriated.	*3659	-	-	-	-	-	-	-	*159	-	-	-	-
32 Retained earnings-unappropriated	6773857	-	*1885	*13528	*523	*79643	325999	200251	271004	66149	365821	1614527	3834527
33 Retained earnings (S Corp).....	3563309	-	*-42384	*-11201	*14071	*36142	618540	371063	672946	539407	875975	82881	405870
34 Less: Cost of treasury stock....	800415	-	*1525	-	*3601	*27857	50860	*59252	20744	*73781	96657	81363	384776
35 Total receipts.....	73185746	*439975	*343786	*364177	*663364	1169351	6916080	3959841	7590941	5027350	6650518	8986504	31073860
36 Business receipts.....	71967017	*432516	*342033	*364177	*663087	1165576	6862757	3928796	7532723	4954674	6593533	8735776	30391368
37 Interest.....	308214	*437	*0	-	*18	*541	5831	*3060	13455	6982	12775	56303	208812
38 Interest on govt. obligations....	14430	-	-	-	-	-	*1687	*182	*1371	*5127	2107	3345	611
39 Rents.....	55645	15	-	-	-	*1790	*13637	*23	1262	*2914	1207	2484	32313
40 Royalties.....	74179	-	-	-	-	-	*1337	-	-	*40	7311	9790	55700
41 Net S-T cap gain less net LT loss	5992	-	-	-	-	-	*8	-	*296	*404	-	1565	3719
42 Net L-T cap gain less net ST loss	163536	*25	-	-	-	-	*1254	-	*4384	*18514	452	43873	95035
43 Net gain, noncapital assets.....	128863	*99	*1190	-	*213	*24	*3935	*3659	17556	977	5579	18066	77566
44 Dividends, domestic corporations.	12695	-	-	-	-	*248	*5795	-	*115	*1796	21	3468	1252
45 Dividends, foreign corporations..	65177	-	-	-	-	-	*24	-	*509	*5392	1328	16751	41173
46 Other receipts.....	389997	*6883	*562	-	*46	*1172	19816	24121	19269	30530	26206	95083	166310
47 Total deductions.....	71437306	*446686	*359210	*373036	*685059	1159155	6657775	3888562	7496780	4918344	6465390	8776658	30210651
48 Cost of goods.....	54908833	*343744	*145301	*256986	*518582	910751	5225321	2916524	5994053	3910882	5084308	6698423	22903959
49 Compensation of officers.....	998199	*9278	*61611	*34033	*27518	*38017	241047	89961	111617	107645	63093	69795	144582
50 Salaries and wages.....	3213820	*15045	*21670	-	*25392	47780	219153	184201	282003	224311	269547	370472	1554246
51 Repairs.....	263353	*770	*1574	*6244	*319	*3682	31138	20276	28087	10364	19913	26631	114356
52 Bad debts.....	191607	*716	*484	*382	*975	*2472	40001	9334	15958	6213	16222	19074	79777
53 Rent paid on business property...	499350	*2927	*16895	*12035	*8873	*14758	57172	23603	39089	23635	36401	44153	219810
54 Taxes paid.....	1467290	*9559	*13209	*10516	*9759	29786	133650	89152	141467	86042	130328	151892	661931
55 Interest paid.....	1783589	*15006	*3406	*4597	*6803	*9911	87561	68493	120367	103389	156206	253701	954148
56 Contributions or gifts.....	25407	*9	*14	-	-	*119	1152	*511	2463	403	2226	4604	13906
57 Amortization.....	95678	*1692	*306	-	*2256	*92	2881	3049	3768	4727	9591	21781	45537
58 Depreciation.....	2615403	*15078	*6150	*9666	*6106	12159	158529	170138	218782	143540	269376	348503	1257376
59 Depletion.....	245	-	-	-	-	-	-	-	-	-	-	-	245
60 Advertising.....	470672	*789	*5490	*74	*2868	*3180	11364	12031	25452	17413	31702	99907	260402
61 Pension, prof sh, stock, annuity.	348830	*455	*9756	*3110	-	-	16651	6911	21273	16327	26567	55307	192472
62 Employee benefit programs.....	879955	*6228	*2980	*3724	*11101	*11399	66646	39513	126335	47820	78942	118771	366496
63 Net loss, noncapital assets.....	61724	*0	-	-	-	*1561	*3344	*1461	*7642	*1052	2491	6919	37253
64 Other deductions.....	3613350	*25390	*70364	*31670	*64508	73487	362164	253403	358425	214579	268477	486725	1404157
65 Total receipts less total deducts..	1748440	*-6711	*-15423	*-8859	*-21696	10196	258305	71278	94161	109006	185128	209846	863209
Constructive taxable income from													
66 related foreign corporations.....	17775	-	-	-	-	-	-	-	-	*180	1315	3392	12888
67 Net income (less deficit), total...	1751784	*-6711	*-15423	*-8859	*-21696	10196	256618	71097	92790	104059	184336	209893	875486
68 Net income, total.....	2756017	*6089	*9705	*8253	*21239	37684	311375	183236	208593	184269	280507	423001	1082068
69 Deficit, total.....	1004232	*12800	*25128	*17112	*42934	*27488	*54757	112140	115803	80209	96170	213108	206582
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*558	*558	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	452262	788	*-18070	*-3036	*-10969	*-7097	200440	56066	41781	56789	120531	-29036	44074
73 Statutory special deductions, total	304213	-	-	-	*376	*3465	32766	*12353	26820	28224	12711	21946	165550
74 Net operating loss deduction....	261129	-	-	-	*376	*3292	*28710	*12353	*26230	*23192	11368	10482	145125
75 Dividends received deduction.....	43084	-	-	-	-	*173	*4056	-	*590	*5032	1343	11465	20425
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1702877	*5300	*6637	*701	*1213	*19845	61648	*41075	113732	*77214	130197	388851	856463
78 Income tax before credits, total...	608936	*1717	*967	*105	*182	*5614	19633	*13873	41391	28426	47049	138845	311133
79 Regular tax.....	585488	*1717	*967	*105	*182	*5614	18804	*13869	38607	*26400	44730	135112	299379
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	21493	-	-	-	-	-	*1009	-	*2758	*1946	2175	3292	10312
83 Environmental tax.....	1955	-	-	-	-	-	1	*3	*26	*80	144	281	1420
84 Foreign tax credit.....	13023	-	-	-	-	-	*4	-	*13	-	564	2241	10201
85 U.S. Possessions tax credit.....	39626	-	-	-	-	-	214	333	2207	-	-	36872	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	5651	-	-	-	-	*9	-	-	*776	*839	824	370	2833
88 Prior year minimum tax credit.....	11542	-	-	-	-	*58	*256	*223	*1423	*1077	541	1199	6764
89 Income tax after credits, total....	539094	*1717	*967	*105	*182	*5556	19151	*13317	36972	26510	45119	98163	291335

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(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	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.....	1609	*7	*669	*198	*146	*114	281	*79	*34	26	23	15	14
2 Total assets.....	16861227	-	*43203	*26845	*56241	*74544	670152	*607223	*520077	918277	1688385	2449062	9807219
3 Cash.....	622845	-	*2968	*886	*9625	*7190	72865	*27830	*22033	32622	93968	126534	224323
4 Notes and accounts receivable....	3318774	-	*6623	*4078	*21472	*36348	267596	*188510	*101431	277782	365844	463196	1585894
5 Less: Allowance for bad debts.....	67590	-	-	-	-	-	*773	*1778	*1278	*5538	9148	11831	37244
6 Inventories.....	3309039	-	*7887	*183	*16045	*22894	116696	*54691	*108234	254797	342471	545206	1839934
7 U.S. govt. obligations, total....	*291623	-	-	-	-	-	-	*6769	*37184	*304	3503	-	243864
8 Tax-exempt securities.....	*12761	-	-	-	-	-	-	-	*2363	*8897	1501	-	-
9 Other current assets.....	459321	-	*93	-	*1223	*267	*24772	*20408	*55466	48094	98524	35127	175347
10 Loans to stockholders.....	31381	-	*10373	-	-	-	*5103	*12115	-	*1854	1812	123	-
11 Mortgage and real estate loans....	12355	-	-	-	-	-	-	-	-	-	-	9609	2746
12 Other investments.....	1525310	-	-	*1612	-	*1150	*12461	-	*19450	*25774	42806	238903	1183154
13 Depreciable assets.....	13551302	-	*16062	*29653	*22807	*75593	377981	*514769	*426329	686945	1358008	1705163	8337992
14 Less: Accumulated depreciation	7651868	-	*5509	*9567	*16514	*69237	213809	*231111	*264963	453111	770561	902217	4715269
15 Depletable assets.....	2054	-	-	-	-	-	-	-	-	-	-	-	2054
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	131573	-	-	-	-	*88	*3616	*3036	*2618	*8953	11655	17350	84257
18 Intangible assets (Amortizable)..	493076	-	*4997	-	*3288	-	*3310	*1854	*1642	*3087	31367	141555	301976
19 Less: Accumulated amortization	96087	-	*278	-	*1152	-	*2037	*1345	*526	*295	12523	38332	39599
20 Other assets.....	915359	-	*-14	-	*-555	*251	*2371	*11475	*10093	28111	129159	116677	617789
21 Total liabilities.....	16861227	-	*43203	*26845	*56241	*74544	670152	*607223	*520077	918277	1688385	2449062	9807219
22 Accounts payable.....	1465700	-	*2721	*2099	*14960	*10215	112432	*124997	*47831	115771	136750	191904	706019
23 Mort, notes, and bonds under 1 yr	865981	-	*3590	*6213	-	-	131763	*78625	*34122	*77473	208133	154880	171183
24 Other current liabilities.....	1810817	-	*4794	*1566	*3436	*11437	50740	*18272	*38757	71672	80279	215104	1314760
25 Loans from stockholders.....	178647	-	*19040	-	*24243	*8788	*66840	*6198	*1027	*35488	17024	-	-
26 Mort, notes, bonds, 1 yr or more.	4710383	-	*7390	*2200	*11571	*22046	*128709	*91819	*221910	*176579	292202	833379	2922579
27 Other liabilities.....	923277	-	-	-	-	*-0	*7117	*25676	*16406	*15960	29673	105619	722826
28 Net worth.....	6906422	-	*5668	*14768	*2030	*22058	172551	*261637	*160024	425334	924324	948176	3969852
29 Capital stock.....	538410	-	*2257	*198	*96	*4128	70613	*82008	*78035	36758	58169	97705	108443
30 Paid-in or capital surplus.....	2106097	-	*6244	*551	*8	*74954	*14526	*185358	*45804	121646	200311	1456696	-
31 Retained earnings, appropriated.	*159	-	-	-	-	-	-	*159	-	-	-	-	-
32 Retained earnings-unappropriated	3400679	-	*10446	-	-	*10694	*-74701	*43748	*-212606	*174464	357911	643062	2447661
33 Retained earnings (S Corp).....	1036607	-	*-5510	*8326	*1383	*7227	*125689	*126757	*109679	*191510	426210	45337	-
34 Less: Cost of treasury stock....	175530	-	*1525	-	-	-	*24004	*5401	*601	*23201	39611	38239	42949
35 Total receipts.....	22803756	*627	*156899	*85346	*168475	*305159	1795220	*1058230	*695911	1684502	2417103	3203173	11233109
36 Business receipts.....	22344473	-	*155369	*85346	*168475	*305044	1778111	*1051003	*675733	1662908	2401204	3135818	10925462
37 Interest.....	140379	*1	*-0	-	-	*116	*768	*1560	*2909	*2941	6780	25222	100083
38 Interest on govt. obligations....	3253	-	-	-	-	-	*80	-	*113	*458	1401	1136	65
39 Rents.....	19804	-	-	-	-	-	*6981	-	*66	*197	250	1035	11276
40 Royalties.....	24148	-	-	-	-	-	-	-	-	*38	6	1328	22776
41 Net S-T cap gain less net LT loss	*2551	-	-	-	-	-	*-0	-	-	*-0	-	1273	1277
42 Net L-T cap gain less net ST loss	23471	-	-	-	-	-	-	-	*834	*58	260	2385	19934
43 Net gain, noncapital assets.....	60207	-	*1190	-	-	-	-	*3070	*12777	*297	874	3411	38588
44 Dividends, domestic corporations.	8893	-	-	-	-	-	*5322	-	*49	*70	-	2728	724
45 Dividends, foreign corporations..	42291	-	-	-	-	-	-	-	-	*3312	1106	9243	28629
46 Other receipts.....	134287	*626	*340	-	-	-	*3959	*2597	*3430	14223	5223	19594	84295
47 Total deductions.....	22253086	*69	*157750	*77794	*155134	*309614	1670278	*1017711	*706680	1666670	2348559	3229404	10913421
48 Cost of goods.....	16797109	-	*73562	*55530	*91490	*257056	1269121	*759742	*507365	1346810	1884986	2459686	8091762
49 Compensation of officers.....	290848	-	*22588	*7621	*14379	*1998	*52375	*32734	*9362	39280	21875	26336	62303
50 Salaries and wages.....	1168864	-	*9820	-	*11274	*5935	64961	*41089	*32969	54061	78720	157084	712951
51 Repairs.....	96672	-	*1049	*663	-	*1304	*3670	*5472	*2917	*4094	7833	7275	62396
52 Bad debts.....	48426	-	*484	*144	-	-	*11605	*1941	*4621	*1518	5210	5301	17601
53 Rent paid on business property...	148623	-	*9038	*1310	*5652	-	*14674	*9061	*8728	6784	9860	18028	65489
54 Taxes paid.....	478976	*29	*4927	*1911	*4192	*13584	31265	*30308	*19057	30913	47101	60627	235063
55 Interest paid.....	614451	-	*1430	*1239	*2499	*1989	24649	*14018	*24791	30893	51512	120161	341270
56 Contributions or gifts.....	9381	*-0	*9	-	-	-	*559	*95	*139	*202	1001	678	6699
57 Amortization.....	36932	-	*278	-	*1885	-	*421	*2088	*347	*801	3390	10792	16930
58 Depreciation.....	864969	*39	*2683	*3064	*2605	*1775	31539	*50816	*24702	48616	108605	124129	466395
59 Depletion.....	245	-	-	-	-	-	-	-	-	-	-	-	245
60 Advertising.....	107776	-	*4156	*3	*373	*45	*731	*336	*5415	1492	2827	10739	81660
61 Pension, prof sh, stock, annuity.	145778	-	-	-	-	-	*1801	*339	*2578	*7713	9837	29472	94039
62 Employee benefit programs.....	376226	-	-	-	*4839	*6646	*24940	*16731	*26825	15110	39323	62754	179057
63 Net loss, noncapital assets.....	5583	-	-	-	-	-	*690	*1145	*19	*77	1523	927	1202
64 Other deductions.....	1062225	-	*27726	*6310	*15948	*19283	137279	*51793	*36847	78307	74957	135416	478359
65 Total receipts less total deducts..	550670	*558	*-851	*7552	*13341	*-4455	124942	*40519	*-10769	17832	68544	-26230	319688
Constructive taxable income from													
66 related foreign corporations.....	15417	-	-	-	-	-	-	-	-	-	-	3147	12269
67 Net income (less deficit), total...	562834	*558	*-851	*7552	*13341	*-4455	124862	*40519	*-10883	17374	67143	-24219	331893
68 Net income, total.....	846103	*558	*6637	*7552	*14325	*1528	124862	*73031	*8072	*39978	105293	90855	373412
69 Deficit, total.....	283269	-	*7488	-	*984	*5983	-	*32511	*18955	*22604	38150	115074	41519
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*558	*558	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	172052	-	*-7488	*7552	*13341	*1528	*91732	*50835	*-4654	*-7313	65621	-39102	-
73 Statutory special deductions, total	133602	-	-	-	-	-	*21336	*1874	*35	*13552	1526	4715	90565
74 Net operating loss deduction.....	112926	-	-	-	-	-	*17611	*1874	-	*10190	420	538	82292
75 Dividends received deduction....	20676	-	-	-	-	-	*3725	-	*35	*3361	1106	4177	8272
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	473298	*558	*6637	-	-	-	*13514	*20322	*8038	*21145	33155	83196	286732
78 Income tax before credits, total...	175011	*105	*967	-	-	-	*4627	*6910	*2736	*7855	12195	29703	109912
79 Regular tax.....	162642	*105	*967	-	-	-	*4348	*6910	*2688	*7189	11388	28823	100224
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	11448	-	-	-	-	-	*279	-	*48	*639	769	621	9091
83 Environmental tax.....	739	-	-	-	-	-	-	-	-	*27	38	99	575
84 Foreign tax credit.....	11754	-	-	-	-	-	-	-	-	-	3	1804	9947
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*1762	-	-	-	-	-	-	-	*766	*7	7	209	774
88 Prior year minimum tax credit....	*1296	-	-	-	-	-	-	-	*219	-	-	1044	33
89 Income tax after credits, total....	160199	*105	*967	-	-	-	*4627	*6910	*1751	*7848	12185	26647	99158

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	815	*30	-	*246	*71	*53	234	*82	68	*13	10	5	3
2 Total assets.....	6481984	-	-	*26061	*29736	*28282	623309	*556451	1073513	*469082	700194	923934	2051422
3 Cash.....	264055	-	-	*557	*6469	*4603	54300	*15426	72262	*29176	36804	32525	11933
4 Notes and accounts receivable....	1452219	-	-	*615	*94	*3851	131091	*113293	272702	*77954	173084	212693	466843
5 Less: Allowance for bad debts.....	35604	-	-	-	-	-	*653	*868	7060	*4250	7856	8036	6882
6 Inventories.....	1672669	-	-	-	*5074	-	155845	*122736	310959	*118069	193989	235909	530088
7 U.S. govt. obligations, total....	*5872	-	-	-	-	-	-	-	*4752	*1120	-	-	-
8 Tax-exempt securities.....	*25880	-	-	-	-	-	-	-	-	*25880	-	-	-
9 Other current assets.....	132013	-	-	-	*8603	*3112	*8411	*10740	21064	*7195	25489	19113	28288
10 Loans to stockholders.....	*10492	-	-	-	-	*3214	*400	*5327	*1551	-	-	-	-
11 Mortgage and real estate loans...	*2601	-	-	-	-	-	-	-	*2601	-	-	-	-
12 Other investments.....	288869	-	-	-	*9225	*3997	*33781	*84961	26648	*92109	10087	2664	25397
13 Depreciable assets.....	4534513	-	-	-	*2323	*28552	445316	*475681	868510	*249844	378898	359781	1725609
14 Less: Accumulated depreciation	2494030	-	-	-	*2087	*19173	231960	*279863	550544	*146087	174921	136328	953068
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	68315	-	-	-	-	*127	*6040	*4917	15931	*10870	5344	2566	22520
18 Intangible assets (Amortizable)...	274642	-	-	-	-	-	*2208	*177	*967	147	51312	180623	39208
19 Less: Accumulated amortization	36298	-	-	-	-	-	*1066	*23	*425	-	17393	10717	6673
20 Other assets.....	315776	-	-	-	*24890	*35	*19595	*3949	33594	*7057	25357	33141	168157
21 Total liabilities.....	6481984	-	-	*26061	*29736	*28282	623309	*556451	1073513	*469082	700194	923934	2051422
22 Accounts payable.....	669152	-	-	-	*7249	*177	129575	*100337	182813	*33356	50568	83269	81806
23 Mort, notes, and bonds under 1 yr	591465	-	-	-	-	*24688	*97411	*56659	111029	*33308	184764	40552	43054
24 Other current liabilities.....	390974	-	-	*129	*6204	*231	13603	*24044	60091	*47116	60995	102862	75699
25 Loans from stockholders.....	154730	-	-	*44362	*31639	-	*45069	*28406	*696	*4557	-	-	-
26 Mort, notes, bonds, 1 yr or more.	1672552	-	-	-	-	-	*126740	*102841	119285	*99644	300798	252435	670809
27 Other liabilities.....	296919	-	-	*0	-	-	*3284	*27599	*19171	*5490	25251	86706	129418
28 Net worth.....	2706192	-	-	*-18430	*-15356	*3186	207626	*216565	580427	*245610	77818	358111	1050635
29 Capital stock.....	279934	-	-	*3697	*602	*634	53245	*22215	13348	*82474	56530	1774	45414
30 Paid-in or capital surplus.....	590867	-	-	-	*1245	*569	*7235	*15200	35271	*77731	78053	316316	59247
31 Retained earnings, unappropriated	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1418212	-	-	*-10066	*23777	*34015	*107074	*261606	*-15710	-91023	41367	1067173	-
33 Retained earnings (S Corp).....	565833	-	-	*-22127	*-3537	*-6109	*113918	*72076	*272467	*103829	35316	-	-
34 Less: Cost of treasury stock....	148655	-	-	-	*3601	*15684	*787	-	*2265	*2714	1058	1346	121199
35 Total receipts.....	10359199	*136722	-	*228	*155442	*37005	1511853	*836122	2510661	*490982	1019365	1196180	2464639
36 Business receipts.....	10246636	*136398	-	*228	*155396	*35718	1495681	*832984	2500588	*479358	1002035	1165956	2442294
37 Interest.....	28042	*207	-	-	-	*242	*759	*1318	*3992	*459	2425	14943	3697
38 Interest on govt. obligations....	*2606	-	-	-	-	-	*839	-	-	*1552	212	-	3
39 Rents.....	9353	-	-	-	-	-	*2445	-	*93	*1254	65	462	5034
40 Royalties.....	12377	-	-	-	-	-	-	-	-	3	6605	298	5471
41 Net S-T cap gain less net LT loss	*694	-	-	-	-	-	-	-	*296	*398	-	-	-
42 Net L-T cap gain less net ST loss	*12543	*25	-	-	-	-	-	-	*198	*3562	12	8746	-
43 Net gain, noncapital assets.....	11173	*65	-	-	-	-	*1475	*24	3327	*29	1397	748	4109
44 Dividends, domestic corporations..	*2037	-	-	-	-	*248	-	-	*60	*1726	-	4	-
45 Dividends, foreign corporations..	491	-	-	-	-	-	-	-	-	-	222	-	269
46 Other receipts.....	33247	*27	-	*46	*797	*10653	*1797	2107	*2641	6392	5022	3763	3763
47 Total deductions.....	10011720	*135152	-	*389	*197392	*57952	1490009	*827395	2437407	*502169	950254	1070892	2342710
48 Cost of goods.....	7739327	*105596	-	*159022	*29370	1174144	*646671	2039030	*383284	685271	712227	1804712	1804712
49 Compensation of officers.....	185275	*6803	-	*3785	-	*67554	*21566	48978	*10573	11583	3701	10732	10732
50 Salaries and wages.....	386561	*3954	-	*3135	*3060	*34011	*21731	84546	*25213	44626	58344	107943	107943
51 Repairs.....	29811	*276	-	-	*420	*10232	*1452	4828	*2692	3754	1714	4443	4443
52 Bad debts.....	43997	*344	-	-	*2286	*15858	*3881	*2764	*1508	4307	4756	8294	8294
53 Rent paid on business property...	73509	*863	-	*399	*2951	*16216	*5599	5553	*2242	14025	8788	16873	16873
54 Taxes paid.....	199798	*4820	-	*129	*987	*1257	25170	*19895	51897	*8041	24175	20187	43239
55 Interest paid.....	223391	*3928	-	*3708	*1984	23513	*13875	28014	*15162	39610	37673	55925	55925
56 Contributions or gifts.....	5747	*9	-	-	*12	*73	*211	*1126	*26	387	273	3631	3631
57 Amortization.....	15014	*7	-	*371	*70	*1062	*587	*369	*226	2416	6371	3537	3537
58 Depreciation.....	338978	*5177	-	*83	*3828	37666	*44734	68375	*13859	35032	47130	83094	83094
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	154708	*223	-	*7	*1357	878	*1764	3659	*3743	19490	71013	52575	52575
61 Pension, prof sh, stock, annuity.	30765	*274	-	-	-	*1968	*1385	4551	*1497	2372	8049	10669	10669
62 Employee benefit programs.....	120567	*484	-	*1736	*268	*10154	*7621	45605	*3811	9248	17273	24368	24368
63 Net loss, noncapital assets.....	6551	*0	-	-	*1528	*22	*20	*206	*12	638	4110	15	15
64 Other deductions.....	457720	*2392	-	*260	*24161	*9562	71488	*36402	47910	*30280	53322	69285	112659
65 Total receipts less total deducts..	347479	*1570	-	*-161	*-41950	*-20946	21844	*8727	73253	*-11187	69111	125288	121929
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	344873	*1570	-	*-161	*-41950	*-20946	21005	*8727	73253	*-12739	68899	125288	121926
68 Net income, total.....	567040	*4742	-	-	*559	*71581	*18452	82695	*19235	70333	177516	121926	121926
69 Deficit, total.....	222167	*3172	-	*161	*41950	*21505	*50576	*9725	*9442	*31974	1434	52228	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	62811	-	-	*-161	*-29635	*-21505	*39729	*7955	*47581	*7242	11605	-	-
73 Statutory special deductions, total	*3724	-	-	-	-	*173	*1809	-	*42	*1208	222	-	269
74 Net operating loss deduction....	*1809	-	-	-	-	-	*1809	-	-	-	-	-	-
75 Dividends received deduction....	*1915	-	-	-	-	*173	-	-	*42	*1208	222	-	269
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	421948	*4742	-	-	*386	*14900	*5634	*30980	*7626	58506	177516	121657	121657
78 Income tax before credits, total...	147995	*1612	-	-	*58	*5523	*1932	*10517	*2651	20741	62298	42662	42662
79 Regular tax.....	146491	*1612	-	-	*58	*4973	*1932	*10517	*2593	20225	62091	42490	42490
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1442	-	-	-	-	*730	-	-	-	*54	454	203	-
83 Environmental tax.....	243	-	-	-	-	-	-	-	*0	*4	62	4	173
84 Foreign tax credit.....	*59	-	-	-	-	-	-	-	*13	-	-	-	46
85 U.S. Possessions tax credit.....	39079	-	-	-	-	-	-	-	2207	-	-	36872	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*1829	-	-	-	-	*2	-	-	*7	-	790	-	1030
88 Prior year minimum tax credit....	*1499	-	-	-	-	*58	-	-	*201	*141	-	-	1100
89 Income tax after credits, total....	105529	*1612	-	-	-	-	*5521	*1932	*8089	*2510	19951	25426	40487

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3277	3	*969	*556	*270	*384	676	168	135	44	30	22	19
2 Total assets.....	26569587	-	*47202	*100105	*88677	*260203	1467686	1086028	2248108	1629601	2103329	3424273	14114377
3 Cash.....	723507	-	*9587	*4182	*1858	*8968	176800	51258	114869	55667	44100	122941	133277
4 Notes and accounts receivable....	5345353	-	*17283	*52122	*17223	*120550	337973	200963	577813	298766	450357	717294	2555009
5 Less: Allowance for bad debts.....	158894	-	-	-	-	-	*1258	*2493	11454	6648	12206	28438	96397
6 Inventories.....	5552948	-	*5165	*15800	*15683	*60722	326451	331169	655384	446553	564006	601592	2530421
7 U.S. gov't. obligations, total....	*70582	-	-	-	-	-	*7247	*5040	*1366	*8033	6033	-	42863
8 Tax-exempt securities.....	*71794	-	-	-	-	-	*7172	-	-	*50147	11818	2657	-
9 Other current assets.....	813453	-	-	*1367	*37116	*5851	57786	45997	35077	101522	62425	126372	339940
10 Loans to stockholders.....	59938	-	-	*1926	*6162	*213	*29114	*707	*2389	*10186	2366	6737	137
11 Mortgage and real estate loans...	*1185	-	-	-	-	-	-	-	*259	*609	146	-	171
12 Other investments.....	2234046	-	-	*2242	-	*19749	107203	*19672	83838	64347	81913	517892	1337190
13 Depreciable assets.....	17913278	-	*88982	*92561	*32722	*86812	1246280	761757	1709267	1116641	1410591	2374383	8993282
14 Less: Accumulated depreciation	9324216	-	*73928	*70096	*22086	*51869	873172	346924	976497	599468	619750	1264957	4425468
15 Depletable assets.....	4822	-	-	-	-	-	-	-	-	-	-	4822	-
16 Less: Accumulated depletion...	4113	-	-	-	-	-	-	-	-	-	-	4113	-
17 Land.....	270420	-	-	-	-	*5227	17885	*11681	16382	26069	23070	24783	145324
18 Intangible assets (Amortizable)...	1048776	-	*282	-	-	*5736	*1571	*4442	9863	32061	46323	159468	789030
19 Less: Accumulated amortization	154893	-	*169	-	-	*1803	*1022	*4147	3259	11602	11980	19002	101908
20 Other assets.....	2101602	-	-	-	-	*45	27656	6906	32811	36719	43408	82550	1871506
21 Total liabilities.....	26569587	-	*47202	*100105	*88677	*260203	1467686	1086028	2248108	1629601	2103329	3424273	14114377
22 Accounts payable.....	2935115	-	*10519	*27253	*43285	*80432	244155	152370	451769	239286	218480	360168	1107399
23 Mort, notes, and bonds under 1 yr	1722131	-	*31921	*18710	*4550	*21712	89181	127989	261615	304479	240593	170935	450447
24 Other current liabilities.....	1915550	-	*10154	*1041	*11934	*16139	91335	36021	84313	180904	123451	197310	1162949
25 Loans from stockholders.....	588241	-	*24746	*23459	-	*11355	*55445	*98641	87085	*44503	2905	78120	161981
26 Mort, notes, bonds, 1 yr or more.	8388527	-	*7134	*8231	*1663	*51723	122213	317679	296719	366489	586048	1005610	5625018
27 Other liabilities.....	1920211	-	-	-	-	*0	23914	*51307	53938	64506	101492	220365	1404690
28 Net worth.....	9099813	-	*-37271	*21412	*27245	*78840	841443	302021	1012669	429435	830360	1391766	4201893
29 Capital stock.....	1197879	-	*8163	*4430	*86	*11880	21990	82652	266042	179899	104155	167443	351138
30 Paid-in or capital surplus.....	4458829	-	-	*853	*344	*-1062	99905	*51560	251700	145938	268811	298459	3342322
31 Retained earnings, appropriated.	3500	-	-	-	-	-	-	-	-	-	-	-	3500
32 Retained earnings-unappropriated	1954965	-	*-8561	*13528	*10589	*45172	366684	*49429	222005	-92605	98933	930099	319693
33 Retained earnings (S Corp).....	1960869	-	*-36873	*2600	*16225	*35023	378933	172230	*290800	*244068	414450	37544	405870
34 Less: Cost of treasury stock...	476230	-	-	-	-	*12172	*26069	*53850	*17878	*47866	55988	41779	220628
35 Total receipts.....	40022791	302626	*186887	*278603	*339447	*827187	3609007	2065488	4384369	2851866	3214050	4587151	17376112
36 Business receipts.....	39375908	296118	*186665	*278603	*339216	*824814	3588965	2044808	4356402	2812408	3190295	4430020	17023613
37 Interest.....	139793	229	-	-	*18	*183	4305	*182	6555	3582	3569	16138	105032
38 Interest on gov't. obligations....	8571	-	-	-	-	-	*768	*182	*1258	*3116	494	2209	544
39 Rents.....	26488	15	-	-	-	*1790	*4210	*23	*1104	*1463	891	987	16004
40 Royalties.....	37654	-	-	-	-	-	*1337	-	-	-	700	8164	27453
41 Net S-T cap gain less net LT loss	*2747	-	-	-	-	-	*7	-	-	6	-	292	2442
42 Net L-T cap gain less net ST loss	127522	-	-	-	-	-	*1254	-	*3352	14894	180	32742	75101
43 Net gain, noncapital assets.....	57483	34	-	-	*213	*24	*2460	*566	1452	*652	3308	13907	34868
44 Dividends, domestic corporations.	1764	-	-	-	-	-	*473	-	*6	-	21	736	528
45 Dividends, foreign corporations..	22395	-	-	-	-	-	*24	-	*509	*2080	-	7508	12275
46 Other receipts.....	222464	6229	*222	-	-	*375	5203	19727	13731	13666	14591	70466	78252
47 Total deductions.....	39172500	311465	*201459	*294853	*332533	*791589	3497488	2043456	4352692	2749504	3166577	4476362	16954520
48 Cost of goods.....	30372397	238148	*71739	*201456	*268071	*624325	2782055	1510111	3447658	2180788	2514051	3526511	13007484
49 Compensation of officers.....	522076	2475	*39023	*26413	*9355	*36020	121119	35660	53277	57793	29635	39758	71548
50 Salaries and wages.....	1658395	11091	*11849	-	*10983	*38786	120181	121380	164488	145038	146201	155045	733352
51 Repairs.....	136870	494	*525	*5581	*319	*1958	17236	13352	20342	3578	8326	17643	47517
52 Bad debts.....	99184	372	-	*238	*975	*186	12538	3512	8574	3187	6705	9016	53881
53 Rent paid on business property...	277218	2064	*7857	*10725	*2821	*11807	26282	8943	24809	14609	12516	17338	137448
54 Taxes paid.....	788516	4709	*8282	*8476	*4580	*14945	77215	38948	70512	47088	59052	71078	383629
55 Interest paid.....	945747	11078	*1975	*3358	*597	*5939	39400	40600	67563	57334	65084	95867	556953
56 Contributions or gifts.....	10278	-	*5	-	-	*107	*520	*205	1198	*174	839	3654	3575
57 Amortization.....	43732	1685	*28	-	-	*22	*1398	*374	3052	3701	3786	4618	25070
58 Depreciation.....	1411456	9861	*3467	*6601	*3418	*6556	89323	74589	125706	81064	125739	177244	707887
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	208188	567	*1334	*71	*2489	*1777	9756	9931	16378	12179	9385	18155	126167
61 Pension, prof sh, stock, annuity.	172286	181	*9756	*3110	-	-	12882	*5187	14143	7118	14358	17787	87764
62 Employee benefit programs.....	383163	5744	*2980	*3724	*4527	*4486	31553	15161	53906	28899	30370	38744	163071
63 Net loss, noncapital assets.....	49590	-	-	-	-	*33	*2633	*296	*7417	*963	331	1881	36037
64 Other deductions.....	2093404	22998	*42638	*25100	*24399	*44641	153397	165208	273668	105992	140199	282024	813139
65 Total receipts less total deducts..	850291	-8840	*-14572	*-16250	*6913	*35597	111519	22032	31677	102362	47473	110788	421592
Constructive taxable income from													
66 related foreign corporations.....	*2358	-	-	-	-	-	-	-	-	*180	1315	244	619
67 Net income (less deficit), total...	844078	-8840	*-14572	*-16250	*6913	*35597	110750	21850	30419	99425	48294	108823	421667
68 Net income, total.....	1342874	788	*3068	*701	*6913	*35597	114932	*91753	117825	125056	104881	154630	586729
69 Deficit, total.....	498796	9628	*17640	*16951	-	-	*4181	*69903	87406	*25631	56587	45807	165062
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	217399	788	*-10581	*-10427	*5324	*12880	68979	-2724	*-1146	*56860	43305	10066	44074
73 Statutory special deductions, total	166887	-	-	-	*376	*3292	*9621	*10480	*26743	*13464	10963	17231	74717
74 Net operating loss deduction....	146394	-	-	-	*376	*3292	*9290	*10480	*26230	*13002	10948	9944	62833
75 Dividends received deduction....	20493	-	-	-	-	*331	-	-	*513	*463	15	7287	11884
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	807631	-	-	*701	*1213	*19459	33234	*15118	74714	*48443	38536	128138	448074
78 Income tax before credits, total...	285930	-	-	*105	*182	*5556	9483	*5031	28138	17920	14113	46844	158558
79 Regular tax.....	276354	-	-	*105	*182	*5556	9483	*5028	25403	*16618	13118	44198	156665
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	8602	-	-	-	-	-	-	-	*2709	*1252	952	2468	1221
83 Environmental tax.....	973	-	-	-	-	-	1	*3	*26	*50	44	178	672
84 Foreign tax credit.....	1211	-	-	-	-	-	*4	-	-	-	561	437	208
85 U.S. Possessions tax credit.....	547	-	-	-	-	-	214	333	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2060	-	-	-	-	-	*7	-	*3	832	27	162	1030
88 Prior year minimum tax credit....	8746	-	-	-	-	-	*256	*223	*1003	937	541	155	5631
89 Income tax after credits, total....	273366	-	-	*105	*182	*5556	9003	*4475	27131	16152	12984	46089	151689

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	17444	878	6850	2982	2856	1269	1749	344	320	93	49	32	22
2 Total assets.....	51637009	-	169257	509534	1008480	912357	3915176	2437447	4908114	3263396	3448350	4896321	26168578
3 Cash.....	2688838	-	45782	101800	112488	93360	350634	82282	205949	161897	145246	440798	948602
4 Notes and accounts receivable....	10179272	-	17750	150312	243388	248989	1029892	685960	1289470	772439	884465	1028179	3828430
5 Less: Allowance for bad debts.....	344558	-	*14	*7415	*1427	*1980	18000	15815	28525	23585	32092	74319	141386
6 Inventories.....	13477571	-	37164	104226	225894	238036	1381958	1057669	1958811	1171264	1178478	1441470	4682600
7 U.S. govt. obligations, total....	167470	-	-	*90	-	-	-	*54099	*14865	*64515	33902	-	-
8 Tax-exempt securities.....	*9897	-	-	-	-	788	3117	-	*2815	*1114	683	1379	-
9 Other current assets.....	2327515	-	*745	10911	46587	85239	233279	118227	288825	216446	179319	202824	945114
10 Loans to stockholders.....	259909	-	-	*25873	*25564	*25539	93938	21876	30065	*6182	4130	26772	2969
11 Mortgage and real estate loans....	71568	-	*3760	*2625	*33650	-	*3223	-	*16598	*3305	1943	5322	1144
12 Other investments.....	6889866	-	*2692	*7752	*32618	*2635	132390	87117	264018	157406	278930	393735	5530573
13 Depreciable assets.....	15500664	-	134186	404171	601493	372755	1593012	507342	1468635	1331242	1012112	1633535	6442180
14 Less: Accumulated depreciation	7870621	-	82812	297696	350185	209153	1019944	275843	869528	738724	488384	728109	2810242
15 Depletable assets.....	*146	-	-	-	-	-	*146	-	-	-	-	-	-
16 Less: Accumulated depletion....	*17	-	-	-	-	-	*17	-	-	-	-	-	-
17 Land.....	342016	-	*212	*12411	*11237	*6177	30315	18959	45179	30654	22554	33706	130613
18 Intangible assets (Amortizable)...	3112878	-	*8579	*6130	*17584	*7702	79519	61685	159092	105959	183314	350932	2062382
19 Less: Accumulated amortization	931902	-	*5227	*4456	*2506	*38957	37910	11935	39379	48451	53457	50201	639422
20 Other assets.....	5756498	-	6441	-7199	12098	14226	59623	45825	101226	51733	97206	190297	5185022
21 Total liabilities.....	51637009	-	169257	509534	1008480	912357	3915176	2437447	4908114	3263396	3448350	4896321	26168578
22 Accounts payable.....	6460869	-	23345	83903	199136	310283	883817	595394	827103	512351	494866	406004	2124667
23 Mort, notes, and bonds under 1 yr	4223661	-	-	52827	105883	83547	426194	359944	781754	459456	430361	543108	980588
24 Other current liabilities.....	4415278	-	36486	75058	70709	67388	438507	192256	342551	213616	292782	385783	2300143
25 Loans from stockholders.....	1680896	-	102215	198324	216747	111580	463062	84866	243492	54734	15679	40740	149458
26 Mort, notes, bonds, 1 yr or more.	9683465	-	*39716	*69784	178719	111507	442023	450249	541920	521357	712337	1222721	5393132
27 Other liabilities.....	4208543	-	*433	*7582	30204	*29412	32207	-73009	155323	202916	44279	302336	3476860
28 Net worth.....	20964297	-	-32937	22057	207083	198641	1229366	827747	2015970	1298965	1458047	1995628	11743730
29 Capital stock.....	1994321	-	63600	70168	89315	74109	138609	111510	271011	203460	204620	194752	573167
30 Paid-in or capital surplus.....	9266068	-	*93229	*14352	41318	66026	485819	261265	310241	558410	629590	646485	6159334
31 Retained earnings, appropriated.	*15092	-	-	-	-	-	*540	-	*14423	*130	-	-	-
32 Retained earnings-unappropriated	7651185	-	-50551	-48488	128603	52530	225541	300109	525753	184655	246270	533459	5553304
33 Retained earnings (S Corp).....	3421276	-	*-138437	*-7654	-31905	31572	442920	331797	1084275	477320	416857	814532	-
34 Less: Cost of treasury stock....	1383646	-	*778	*6322	*20248	*25597	64062	176932	189733	125010	39289	193599	542075
35 Total receipts.....	82522524	1015850	879831	2832591	2923761	3056258	10814229	5970509	10687540	6204972	5774267	7177367	25185348
36 Business receipts.....	80116085	1006854	863691	2803471	2901969	3026960	10679813	5870632	10590405	6072801	5669387	6972619	23657482
37 Interest.....	412099	*1194	*292	1685	*1238	*1282	7825	6337	7410	14425	23093	14090	333227
38 Interest on govt. obligations....	30138	9	-	-	*181	43	*1095	*9	*1379	*453	1761	3128	22080
39 Rents.....	38636	*1678	-	*218	*359	-	*1204	*805	1303	*400	2477	415	29777
40 Royalties.....	657446	-	-	*12	-	-	*185	*50864	*1873	*1304	5440	30766	567003
41 Net S-T cap gain less net LT loss	*1258	-	-	-	-	-	*388	-	*455	*132	-	-	283
42 Net L-T cap gain less net ST loss	69940	*3652	-	*8357	*157	-	*26610	*4110	*4159	*17961	73	467	4394
43 Net gain, noncapital assets.....	34786	176	-	*562	*955	*8679	7394	*581	2408	951	1128	3443	8510
44 Dividends, domestic corporations.	13101	-	*232	-	-	-	*17	*547	*670	*7852	214	2805	764
45 Dividends, foreign corporations..	385730	-	-	-	-	-	-	9	*9	*3306	-	15733	366672
46 Other receipts.....	763305	*2287	*15616	18286	18902	19294	89698	36614	77469	85388	70694	133902	195155
47 Total deductions.....	79876690	1062887	906945	2844221	2887894	3060445	10863849	5867574	10518835	5983226	5562120	6772567	23546129
48 Cost of goods.....	57593457	810786	489009	2030990	1870905	2196257	8056708	4421232	8134441	4564986	4133237	4768261	16116645
49 Compensation of officers.....	1835533	*18295	30376	145463	125104	120044	453120	185060	318977	121796	73149	89027	155976
50 Salaries and wages.....	5477987	41673	129390	150138	241915	197890	692714	344795	563758	353423	386012	465385	1910895
51 Repairs.....	248173	*1053	4978	9338	13998	11582	19300	8895	18989	15613	10731	21469	112227
52 Bad debts.....	225442	*7161	1143	*7641	7643	6476	33955	16577	25313	19792	14897	12484	72360
53 Rent paid on business property...	1194639	*23413	64161	73374	80579	54065	130735	65418	92952	54641	66192	99340	389768
54 Taxes paid.....	1716975	24230	28560	73308	85121	101638	217848	127762	197045	109328	102324	143954	505858
55 Interest paid.....	1677997	21858	4182	13731	33080	24769	153256	119071	192267	106456	137542	171054	700730
56 Contributions or gifts.....	44099	3	*187	*194	*214	*388	868	605	1539	1869	1819	2650	33764
57 Amortization.....	160071	*417	*1145	*1076	*2002	*5380	7240	1280	10729	6799	14427	22740	86835
58 Depreciation.....	1291729	14436	14308	32799	51368	38865	117507	35510	111934	84087	84006	141891	565018
59 Depletion.....	*2	-	-	*2	-	-	-	-	-	-	-	-	-
60 Advertising.....	1231689	*1950	10088	10090	21582	8237	42918	30972	70668	47456	73862	149966	763900
61 Pension, prof sh, stock, annuity.	299082	*15584	*965	*13627	*759	*7807	23811	18889	24560	12843	11868	46484	121885
62 Employee benefit programs.....	826431	*3605	*974	8018	14376	43716	122504	36909	84337	81653	72873	93918	263549
63 Net loss, noncapital assets.....	64157	*1390	74	*8842	*463	*840	*1387	*2210	15595	3585	2043	3234	24494
64 Other deductions.....	5989227	77032	127406	266488	338784	242492	789977	452388	655733	398898	377135	540666	1722226
65 Total receipts less total deducts..	2645834	-47037	-27114	-11630	35868	-4186	-49620	102935	168704	221747	212147	404800	1639219
Constructive taxable income from													
66 related foreign corporations.....	260412	-	-	-	-	-	-	-	-	*105	252	7135	252921
67 Net income (less deficit), total...	2876108	-47046	-27114	-11630	35687	-4229	-50715	102926	167326	221399	210638	408807	1870060
68 Net income, total.....	4352520	*13940	45922	89494	104078	81787	257579	196405	317908	295102	314032	520000	2116271
69 Deficit, total.....	1476412	*60986	73036	101124	68392	86017	308293	93479	150583	73703	103395	111194	246211
70 Net income (less def), Form 1120-A.	*-9416	-	*-6677	*13	*-2751	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	613269	*-35027	-10514	*-17703	13031	8564	-15172	59345	136405	81095	105196	288050	-
73 Statutory special deductions, total	184413	*3481	*17050	*26934	*1701	*1968	*1156	*3900	*9450	*8698	13299	9717	87060
74 Net operating loss deduction....	166565	*3481	*16888	*26934	*1701	*1968	*1144	*3664	*8981	*1806	13142	3694	83162
75 Dividends received deduction....	17848	-	*162	-	-	-	*12	*236	*469	*6892	157	6022	3898
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2977164	*208	*9824	*36039	50489	12135	71348	105221	86423	166547	187158	222557	2029214
78 Income tax before credits, total...	1034782	*43	*1602	6853	12129	2179	21041	36085	29872	57459	65096	77906	724516
79 Regular tax.....	1017823	*43	*1602	*6790	12129	2179	20986	36041	29362	57383	64400	76944	709963
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	13687	-	-	*63	-	-	*55	*4	*509	-	495	711	11850
83 Environmental tax.....	3233	-	-	-	-	-	-	-	*1	76	202	251	2704
84 Foreign tax credit.....	260534	-	-	-	-	-	-	*1169	-	*108	301	6407	252549
85 U.S. Possessions tax credit.....	45343	-	-	132	-	426	1675	10921	5914	18707	4840	2727	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	4351	-	-	-	-	-	*355	-	*543	*109			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	789	***	***	*121	*340	*64	*97	*42	46	21	13	11	9
2 Total assets.....	23712855	-	***	*18487	*121732	*36753	*281100	*279687	737081	724655	908310	1781400	18822104
3 Cash.....	1209762	-	***	-	*8742	*4645	*38508	*8360	60324	35231	17805	155387	879215
4 Notes and accounts receivable....	3289982	-	***	*2486	*7176	*13110	*46350	*89138	244739	189102	269497	402536	2025847
5 Less: Allowance for bad debts.	129704	-	***	*728	-	-	*72	*7398	*4810	*5014	11782	18206	81695
6 Inventories.....	4656394	-	***	-	*25363	*8852	*79912	*91134	271585	297494	365767	682900	2833389
7 U.S. govt. obligations, total....	*29540	-	***	-	-	-	-	-	3	*29078	458	-	-
8 Tax-exempt securities.....	1379	-	***	-	-	-	-	-	-	-	-	1379	-
9 Other current assets.....	760596	-	***	-	*4252	*1201	*12865	*28087	42842	18826	34810	69086	548629
10 Loans to stockholders.....	79168	-	***	-	*10649	*4933	*40324	*4354	*12087	*2657	1677	-	2487
11 Mortgage and real estate loans...	*4034	-	***	-	-	-	-	-	*583	*1507	1943	-	-
12 Other investments.....	4636371	-	***	-	*1531	-	*1603	*10202	26531	*38482	113220	125885	4318916
13 Depreciable assets.....	6525066	-	***	*19307	*117415	*19798	*233648	*74026	233571	255642	237062	623278	4711319
14 Less: Accumulated depreciation	3155410	-	***	*3371	*52335	*17183	*181183	*35153	159096	152790	135068	315966	2103267
15 Depletable assets.....	-	-	***	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	-	-	-	-	-
17 Land.....	129842	-	***	*728	-	-	*9011	*278	*2894	*7292	7909	8480	93250
18 Intangible assets (Amortizable)..	1520908	-	***	-	-	-	*141	*18016	*3684	*4155	1236	46232	1447444
19 Less: Accumulated amortization	524557	-	***	-	-	-	*98	*9483	*3173	*1704	108	18573	491418
20 Other assets.....	4679483	-	***	*65	*-1061	*1396	*91	*8127	5316	*4696	3883	18982	4637987
21 Total liabilities.....	23712855	-	***	*18487	*121732	*36753	*281100	*279687	737081	724655	908310	1781400	18822104
22 Accounts payable.....	1379048	-	***	*1550	*12641	*1948	*29506	*58993	90837	133078	179527	127563	743404
23 Mort, notes, and bonds under 1 yr	1083410	-	***	*7223	*7270	*16843	*54407	*29465	100233	*73150	173388	207807	413624
24 Other current liabilities.....	1963393	-	***	-	*8917	*635	*10006	*17241	39291	44358	91955	142903	1607249
25 Loans from stockholders.....	239620	-	***	*5524	*4063	-	*36028	*556	*1287	*2221	6829	23915	149101
26 Mort, notes, bonds, 1 yr or more.	4367545	-	***	*18661	*49951	*1278	*30957	*28170	*49005	*94334	121375	178221	3794546
27 Other liabilities.....	3107154	-	***	-	*0	*5243	-	*7464	*9669	*7759	1884	158552	2916584
28 Net worth.....	11572684	-	***	*-14471	*38890	*10806	*120197	*137798	446757	369755	333352	942440	9197596
29 Capital stock.....	593291	-	***	*121	*2364	*4097	*6251	*4293	66062	59574	20536	76254	353389
30 Paid-in or capital surplus.....	5235248	-	***	*133	-	*205	*33443	*46255	8491	*24773	145059	103874	4795333
31 Retained earnings, appropriated.	-	-	***	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	5170620	-	***	*-14726	*30668	*2272	*11677	2313	337618	*90940	4960	569180	4135716
33 Retained earnings (S Corp).....	797420	-	***	-	*6576	*4232	*70840	*84936	*115537	*204669	178636	219717	-
34 Less: Cost of treasury stock...	223895	-	***	-	*719	-	*2014	-	*80950	*10202	15839	26585	86843
35 Total receipts.....	25812069	***	***	*60330	*362703	*126484	*362549	*906643	1551169	1400754	1616796	2615108	16734542
36 Business receipts.....	24295341	***	***	*60330	*362145	*126411	*361597	*903317	1541301	1392215	1545456	2561315	15366400
37 Interest.....	295991	-	***	-	*165	*73	*16	-	2433	*1175	9363	6554	276211
38 Interest on govt. obligations....	5230	***	***	-	-	-	-	*9	*67	*104	1592	1223	2227
39 Rents.....	25886	-	***	-	-	-	-	-	*741	*96	941	52	24057
40 Royalties.....	542638	-	***	-	-	-	-	-	*1374	*301	77	17829	523057
41 Net S-T cap gain less net LT loss	41	-	***	-	-	-	-	-	-	-	-	-	41
42 Net L-T cap gain less net ST loss	5355	-	***	-	-	-	-	-	*1274	*333	66	458	3225
43 Net gain, noncapital assets.....	11450	-	***	-	*289	-	*373	*1	*348	*28	251	2566	7594
44 Dividends, domestic corporations.	*3062	-	***	-	-	-	-	-	*173	-	65	2209	614
45 Dividends, foreign corporations..	355637	-	***	-	-	-	-	-	-	532	-	2827	352279
46 Other receipts.....	271439	***	***	-	*105	-	*562	*3316	3459	5971	58984	20075	178840
47 Total deductions.....	24057939	***	***	*62479	*344285	*134724	*383272	*858864	1496699	1332369	1575782	2471104	15318349
48 Cost of goods.....	16709922	***	***	*52878	*213259	*112308	*284679	*689737	1155569	1051211	1194795	1749335	10141296
49 Compensation of officers.....	253535	***	***	-	*13133	*6868	*16156	*19522	28222	36644	15248	22974	92642
50 Salaries and wages.....	1784827	***	***	*1272	*38825	*1236	*18211	*37043	95785	58170	110146	171099	1248882
51 Repairs.....	108967	***	***	-	*1923	*1	*102	*2222	3470	2894	1995	10265	86045
52 Bad debts.....	54645	-	***	-	*887	*165	*263	*6667	5221	*3816	3979	3772	29876
53 Rent paid on business property...	325532	***	***	*49	*8512	*648	*1190	*6929	11032	*10256	15410	33148	238346
54 Taxes paid.....	565832	***	***	*824	*12689	*3093	*12199	*14001	44175	21903	30557	59803	365125
55 Interest paid.....	633065	***	***	*2628	*8479	*1622	*9581	*11084	16364	20341	45413	38796	477946
56 Contributions or gifts.....	29679	-	***	-	*13	*19	-	-	*834	*18	1014	1352	26428
57 Amortization.....	59670	***	***	-	*20	-	*200	*156	*417	*1203	2454	3352	51865
58 Depreciation.....	552577	***	***	*2902	*6872	*1584	*4632	*8009	15330	19377	24532	42418	426002
59 Depletion.....	-	-	***	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	695519	***	***	*12	*166	*20	*841	*4018	11867	*15356	8300	59920	594649
61 Pension, prof sh, stock, annuity.	152308	***	***	-	-	-	*3371	*1402	7815	*4048	3154	30651	101382
62 Employee benefit programs.....	289154	***	***	*313	*27	*228	*6100	*5657	22877	*11092	25803	42514	172440
63 Net loss, noncapital assets.....	18662	-	***	-	-	-	-	-	58	*1971	102	356	16174
64 Other deductions.....	1824045	***	***	*1603	*39480	*6931	*25746	*52415	77664	74067	92882	201350	1249250
65 Total receipts less total deducts..	1754130	***	***	*-2149	*18418	*-8240	*-20723	*47779	54470	68385	41014	144004	1416193
Constructive taxable income from													
66 related foreign corporations.....	238157	-	***	-	-	-	-	-	-	-	-	51	238106
67 Net income (less deficit), total...	1987058	***	***	*-2149	*18418	*-8240	*-20723	*47770	54403	68282	39422	142833	1652073
68 Net income, total.....	2262163	***	***	-	*21704	*2800	*3168	*60997	74294	*81031	110265	159006	1738851
69 Deficit, total.....	275105	-	***	*2149	*3286	*11039	*23892	*13227	*19891	*12749	70843	16173	86778
70 Net income (less def), Form 1120-A.	-	-	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	204269	***	***	-	*13085	*2800	*-16967	*47685	*21449	*39869	59489	41889	-
73 Statutory special deductions, total	14360	-	***	-	-	-	-	-	*121	532	339	4370	8998
74 Net operating loss deduction.....	5498	-	***	-	-	-	-	-	-	-	293	-	5205
75 Dividends received deduction....	8862	-	***	-	-	-	-	-	*121	532	46	4370	3793
76 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1974504	-	***	-	*6333	-	*1617	85	40944	*35916	47009	112746	1729855
78 Income tax before credits, total...	701837	-	***	-	*1025	-	*527	30	14035	*12481	16247	39221	618272
79 Regular tax.....	688703	-	***	-	*1025	-	*527	30	14012	*12450	16199	39098	605363
80 Personal holding company tax....	-	-	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*10691	-	***	-	-	-	-	-	*22	-	-	-	10669
83 Environmental tax.....	2443	-	***	-	-	-	-	-	-	*32	48	124	2240
84 Foreign tax credit.....	246378	-	***	-	-	-	-	-	-	-	-	1393	244985
85 U.S. Possessions tax credit.....	8004	-	***	-	-	-	343	30	5821	-	1811	-	-
86 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	3020	-	***	-	-	-	-	-	-	-	-	562	2458
88 Prior year minimum tax credit.....	-	-	***	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	444435	-	***	-	*1025	-	*184	-	*8214	*12481	14436	37266	370829

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4627	***	***	717	*516	375	621	146	123	26	13	10	6
2 Total assets.....	12543378	***	***	117711	*200456	279097	1483767	1066162	1822796	983811	897379	1393961	4208078
3 Cash.....	628259	***	***	*30361	*40756	29118	107063	40141	76696	14098	61738	158114	43696
4 Notes and accounts receivable....	3286802	***	***	*29186	*67490	*62729	391114	327105	463851	218339	206024	242447	1268233
5 Less: Allowance for bad debts.....	104370	***	***	*5163	-	*376	7295	5070	8655	*3129	10451	20603	43629
6 Inventories.....	4331263	***	***	*14026	*49416	*91364	649899	462344	796963	361394	331824	384404	1165374
7 U.S. govt. obligations, total....	*229	***	***	-	-	-	-	-	*229	-	-	-	-
8 Tax-exempt securities.....	*2815	***	***	-	-	-	-	-	*2815	-	-	-	-
9 Other current assets.....	884819	***	***	*4420	*6905	*26462	112168	70236	114597	146945	85551	86046	231021
10 Loans to stockholders.....	86953	***	***	*16163	*310	*7420	28695	*1745	*991	*2185	2190	26772	482
11 Mortgage and real estate loans...	*26240	***	***	-	-	-	-	-	*16014	-	-	5322	1144
12 Other investments.....	1297819	***	***	*1079	*3479	*2635	48671	*59876	112200	51992	69740	149432	798715
13 Depreciable assets.....	3008481	***	***	*161632	*72058	102379	305759	169853	434786	273692	191299	406722	832526
14 Less: Accumulated depreciation	1715638	***	***	*136512	*48877	52175	194409	106976	256628	155216	111646	199227	418605
15 Depletable assets.....	*146	***	***	-	-	-	-	*146	-	-	-	-	-
16 Less: Accumulated depletion...	*17	***	***	-	-	-	-	*17	-	-	-	-	-
17 Land.....	92413	***	***	-	*8824	*4748	*4712	*6822	21063	*12536	697	13381	19418
18 Intangible assets (Amortizable)...	339241	***	***	*689	*165	*479	51637	*3359	*37432	*83212	56493	40224	65552
19 Less: Accumulated amortization	110032	***	***	*259	*78	*289	27160	*1144	*10656	*45956	10389	7885	6216
20 Other assets.....	487957	***	***	*2088	*9	*4602	12783	37871	21098	23720	24310	108812	250367
21 Total liabilities.....	12543378	***	***	117711	*200456	279097	1483767	1066162	1822796	983811	897379	1393961	4208078
22 Accounts payable.....	2915041	***	***	*30925	*86038	133848	423785	338953	348962	164228	126842	122687	1121277
23 Mort, notes, and bonds under 1 yr	1425876	***	***	*6103	*4153	*24603	104747	174366	286472	188414	185222	115229	336566
24 Other current liabilities.....	1219021	***	***	*55498	*17820	17727	138018	110923	161661	62934	46713	88669	488476
25 Loans from stockholders.....	594981	***	***	*65957	*30171	*32210	198661	58259	*142411	*32377	6837	-	357
26 Mort, notes, bonds, 1 yr or more.	1473358	***	***	*9306	*29486	*14004	80831	*151859	123724	161114	187078	369696	338857
27 Other liabilities.....	529697	***	***	*1515	*1797	*1156	*8249	*-83940	60173	*16732	13633	52036	458344
28 Net worth.....	4385404	***	***	*-51594	*30991	55550	529476	315742	699393	358012	331053	645644	1464201
29 Capital stock.....	622090	***	***	*36826	*13011	25123	47670	15396	37381	51924	86250	55996	208228
30 Paid-in or capital surplus.....	1235057	***	***	*3214	*606	*40846	326809	*145283	60849	52063	132437	202609	266113
31 Retained earnings, appropriated.	*14962	***	***	-	-	-	*540	-	*14423	-	-	-	-
32 Retained earnings-unappropriated	2053142	***	***	*-39439	*26705	*-169	61360	288965	205782	*118215	-9538	12442	1431063
33 Retained earnings (S Corp).....	1440355	***	***	*-46166	-	*-10218	127448	*32992	474298	*212360	122232	526738	-
34 Less: Cost of treasury stock...	980202	***	***	*6030	*9330	*34	*34351	*166894	*93340	*76550	328	152141	441204
35 Total receipts.....	28118261	***	***	787611	*683893	1239756	5419132	3071961	4285178	2092934	1848430	2153927	5727843
36 Business receipts.....	27594903	***	***	*774919	*670505	1230988	5374137	3000500	4233599	2027554	1838806	2021822	5631008
37 Interest.....	42393	***	***	*655	*541	*163	*2063	4276	2909	*1809	3465	2781	23392
38 Interest on govt. obligations....	*23241	***	***	-	-	-	-	-	*1244	*296	8	1905	19788
39 Rents.....	5760	***	***	-	-	-	*1030	*805	*258	-	373	23	3262
40 Royalties.....	84280	***	***	*12	-	-	*109	*50655	*500	*114	949	6177	25764
41 Net S-T cap gain less net LT loss	*413	***	***	-	-	-	*388	-	-	-	-	-	24
42 Net L-T cap gain less net ST loss	30245	***	***	*8357	-	-	*14020	*4110	*2817	-	7	-	933
43 Net gain, noncapital assets.....	6577	***	***	*86	*30	-	*5228	182	298	*51	190	150	362
44 Dividends, domestic corporations.	*925	***	***	-	-	-	*17	*321	*466	*120	-	-	-
45 Dividends, foreign corporations..	*28123	***	***	-	-	-	-	9	*9	*2775	-	11581	13750
46 Other receipts.....	301402	***	***	*3582	*12818	*8605	22138	11102	43078	*60215	4633	109488	9561
47 Total deductions.....	27620765	***	***	854241	*684464	1219546	5533343	3006407	4258679	2000125	1804940	1914887	5507048
48 Cost of goods.....	20475878	***	***	*596697	*522940	885662	4170967	2191256	3293303	1553973	1317174	1263939	4152479
49 Compensation of officers.....	777735	***	***	*58210	*15955	*26286	211461	105410	196293	33034	28040	46801	40514
50 Salaries and wages.....	2017363	***	***	*18458	*22807	*109754	380130	191989	235951	122446	154392	184594	475430
51 Repairs.....	54500	***	***	*1768	*1056	*1802	10753	4238	6145	3127	3078	8246	10958
52 Bad debts.....	81465	***	***	*1860	*3936	*1083	19372	4772	9748	4256	1946	4738	23053
53 Rent paid on business property...	438626	***	***	*15006	*9962	*17187	75655	36089	46712	19740	33287	44599	102510
54 Taxes paid.....	505067	***	***	*15746	*14550	56510	88991	77082	55957	33478	30493	32258	81308
55 Interest paid.....	443119	***	***	*2401	*5008	*9812	63542	57131	79274	40174	46715	43615	84178
56 Contributions or gifts.....	7818	***	***	*102	*50	*47	*548	*402	*623	*261	684	5063	5063
57 Amortization.....	33400	***	***	*476	*21	*33	2432	*714	4316	*998	2575	4473	17209
58 Depreciation.....	225833	***	***	*7073	*5251	10978	30782	11057	25278	15037	16738	33490	63165
59 Depletion.....	*2	***	***	*2	-	-	-	-	-	-	-	-	-
60 Advertising.....	247617	***	***	*3372	*3368	*1415	19783	11939	16774	12821	34056	39988	98821
61 Pension, prof sh, stock, annuity.	79524	***	***	*13627	-	-	*4599	*13216	5924	*2233	2024	8390	13538
62 Employee benefit programs.....	214516	***	***	*1011	*3534	*13968	35514	20573	25312	14665	9737	20198	68512
63 Net loss, noncapital assets.....	20640	***	***	-	*358	*775	*117	-	*14276	*39	366	759	3945
64 Other deductions.....	1997664	***	***	118534	*75615	84232	419197	280393	243015	143481	124058	178117	266366
65 Total receipts less total deducts..	497496	***	***	-66630	*-570	20210	-114212	65554	26499	92809	43491	239040	220794
Constructive taxable income from													
66 related foreign corporations.....	*22003	***	***	-	-	-	-	-	-	*105	-	7084	14815
67 Net income (less deficit), total...	496258	***	***	-66630	*-570	20210	-114212	65554	25255	92618	43483	244218	215821
68 Net income, total.....	1138496	***	***	*9241	*21703	*46820	78450	106776	107953	113361	65619	256279	304969
69 Deficit, total.....	642237	***	***	*75871	*22273	*26609	192662	*41222	82698	*20743	22136	12061	89148
70 Net income (less def), Form 1120-A.	*-9110	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	218537	***	***	*-44224	-	*27596	-69652	*3696	57016	*17681	34300	215806	-
73 Statutory special deductions, total	57043	***	***	*1422	*971	*1045	*12	*3425	*2965	*179	7774	195	23219
74 Net operating loss deduction....	56295	***	***	*1422	*971	*1045	-	*3194	*2639	-	7774	195	23219
75 Dividends received deduction....	*749	***	***	-	-	-	*12	*231	*326	*179	-	-	-
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	578436	***	***	*7820	*20731	*3764	*9865	90434	*11554	*84098	18594	40278	281750
78 Income tax before credits, total...	196565	***	***	*2027	*5207	*806	*2980	31143	4002	*29090	6663	14089	98985
79 Regular tax.....	195412	***	***	*2027	*5207	*806	*2980	31139	*3859	*29065	6391	13752	98612
80 Personal holding company tax....	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*689	***	***	-	-	-	-	*4	*143	-	244	298	-
83 Environmental tax.....	464	***	***	-	-	-	-	-	-0	*26	27	39	373
84 Foreign tax credit.....	*13728	***	***	-	-	-	-	*1143	-	*108	36	4885	7557
85 U.S. Possessions tax credit.....	30767	***	***	132	-	426	424	10465	93	16499	-	2727	-
86 Nonconventional source fuel credit.	-	***	***	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*214	***	***	-	-	-	-	-	-	*56	-	154	4
88 Prior year minimum tax credit....	*231	***	***	-	-	-	-	-	-	-	1	216	-
89 Income tax after credits, total....	151626	***	***	*1895	*5207	*380	*2556	*19536	*3909	*12428	6625	6107	91424

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	5014	*326	*2490	*695	820	*255	262	63	70	*13	11	7	3
2 Total assets.....	6747302	-	*39727	*120782	275922	*186442	537135	441749	1172556	*494158	772083	1145033	1561715
3 Cash.....	297910	-	*4285	*8631	27102	*14430	50257	*12038	12936	*67133	33899	61675	5523
4 Notes and accounts receivable....	1515910	-	*3540	*59170	66509	*41484	110197	102599	272964	*11911	177891	268856	300790
5 Less: Allowance for bad debts.	74442	-	*14	-	*856	-	*3046	*2142	10645	*6781	4663	34294	12001
6 Inventories.....	2261298	-	*5923	*44339	*63673	*50553	205940	243441	485686	*163921	230899	305924	460999
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	1471	-	-	-	-	788	-	-	-	-	683	-	-
9 Other current assets.....	372078	-	*222	*4639	*16912	*31226	55543	*10324	65813	*15328	19175	28299	124599
10 Loans to stockholders.....	11941	-	-	-	*1185	-	*7321	*947	*2488	-	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	231304	-	-	-	*14320	-	*23115	*14768	81846	*13112	12492	31513	40138
13 Depreciable assets.....	2071089	-	*38480	*55359	157893	*59826	189565	75097	366944	*207751	246977	297036	376161
14 Less: Accumulated depreciation	951877	-	*16133	*44265	73716	*33650	122401	24429	191268	*104612	76882	93752	170768
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	37868	-	-	-	*1481	-	*460	*6159	*5621	*2020	7564	6465	8100
18 Intangible assets (Amortizable)..	925238	-	*5274	*3002	*1583	*27074	*9729	*4208	64702	*17949	122705	263506	405505
19 Less: Accumulated amortization	231986	-	*2474	*1801	*1170	*11678	*4668	*460	*15542	*449	40684	22930	130130
20 Other assets.....	279499	-	*622	*8291	*1006	*6391	*15125	*-800	31011	*6875	42026	32736	152797
21 Total liabilities.....	6747302	-	*39727	*120782	275922	*186442	537135	441749	1172556	*494158	772083	1145033	1561715
22 Accounts payable.....	842934	-	*3463	*18557	51946	*29185	108249	110883	179758	*49504	53899	70862	166627
23 Mort, notes, and bonds under 1 yr	831657	-	-	*30900	*37632	*7953	*50204	*57295	247708	*49634	55234	151249	143847
24 Other current liabilities.....	534477	-	*3608	*3535	17283	*20140	56208	*24956	71698	*47025	65486	118137	106401
25 Loans from stockholders.....	401911	-	*5586	*83539	*84387	*49404	116363	*21133	*38273	*304	2012	911	-
26 Mort, notes, bonds, 1 yr or more.	1805370	-	*24866	-	*16804	*73447	*74092	*116121	198985	*92157	278873	578845	351181
27 Other liabilities.....	295427	-	*369	-	*4340	*364	*9389	*1523	*49508	*161225	36012	67754	-35057
28 Net worth.....	2035525	-	*1835	*-15748	63529	*5950	122630	109839	386626	*94308	280566	157275	828715
29 Capital stock.....	293108	-	*12122	*7677	20132	*24165	25627	4902	154175	*10489	15476	7065	11277
30 Paid-in or capital surplus.....	1730815	-	*6427	-	*35941	*14791	*92540	*55377	218809	*199780	187827	260057	659266
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-346321	-	*-6417	*-42656	*61759	*-38	-67125	*-20706	-129658	*-190924	55169	-177924	172199
33 Retained earnings (S Corp).....	413349	-	*-10297	*19231	*-53042	*-32968	*74279	*77982	155297	*88583	26206	68078	-
34 Less: Cost of treasury stock...	55426	-	-	-	*1261	-	*2692	*7716	*11998	*13620	4112	-	14027
35 Total receipts.....	12401828	*411369	*212984	*939262	870632	*281653	1326343	950562	2448701	*802479	962063	1589592	1606187
36 Business receipts.....	12211997	*404781	*212829	*936745	869567	*281263	1258076	930128	2434078	*769447	956558	1579360	1579165
37 Interest.....	19140	*905	-	*11	*275	*62	*2197	*591	*1064	*6658	951	543	5883
38 Interest on govt. obligations....	127	-	-	-	-	43	-	-	-	-	84	-	-
39 Rents.....	4177	*1054	-	-	*359	-	-	-	*304	21	676	90	1672
40 Royalties.....	25853	-	-	-	-	-	-	-	-	*888	2047	6760	16158
41 Net S-T cap gain less net LT loss	*455	-	-	-	-	-	-	-	*455	-	-	-	-
42 Net L-T cap gain less net ST loss	*32736	*3652	-	-	-	-	*11158	-	*61	*17628	-	-	237
43 Net gain, noncapital assets.....	3245	-	-	*217	-	-	*426	*314	*684	*790	71	187	555
44 Dividends, domestic corporations.	*126	-	-	-	-	-	-	*7	*23	8	21	68	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	103973	*978	*155	*2289	*430	*285	54486	*19522	12032	*7039	1655	2584	2517
47 Total deductions.....	12328424	*437932	*214773	*910378	861997	*294440	1312711	971225	2411113	*783693	935938	1618597	1575627
48 Cost of goods.....	8831307	*317535	*126414	*783933	563487	*167562	926278	736812	1874232	*533697	663615	1109939	1027803
49 Compensation of officers.....	252334	*12209	*3299	*18505	*21819	*15388	66958	*16852	42023	*9525	21211	15338	9208
50 Salaries and wages.....	769151	*9147	*19512	*15274	*95932	*16357	78573	*68290	114589	*54899	56293	91264	149022
51 Repairs.....	34507	*482	*1110	*1770	*4445	*3149	2153	*893	4441	*2126	1358	2227	10353
52 Bad debts.....	47581	*328	-	*4568	*1619	*5	*5679	*2137	5240	*4723	3928	3955	15399
53 Rent paid on business property...	201324	*19482	*6242	*21586	17045	*10140	14516	*14827	14906	*12291	9975	18793	41521
54 Taxes paid.....	277354	*19916	*2441	*12688	25599	*6796	21260	21519	54226	*21755	15307	38704	37144
55 Interest paid.....	324587	*5153	*3055	*3458	*5729	*3235	27268	29998	63429	*16179	32962	80748	53373
56 Contributions or gifts.....	3328	-	*147	*1	*35	*288	*127	11	*137	*356	58	176	1990
57 Amortization.....	38899	-	*1145	*600	*96	*25	*2026	*296	4147	*65	8648	14447	7405
58 Depreciation.....	207366	*11009	*5054	*6359	18960	*9655	19927	4527	34398	*13231	20072	32427	31748
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	189284	*174	*4405	*858	*3902	*3599	8927	*9028	22905	*8404	20753	45527	60801
61 Pension, prof sh, stock, annuity.	18865	-	-	-	*385	*1184	*243	*1594	1935	*1811	1688	5616	4410
62 Employee benefit programs.....	134076	*53	*195	*511	*1930	*16144	16818	*6379	15744	*36868	11201	22307	5925
63 Net loss, noncapital assets.....	11060	*1385	-	-	*106	*65	*1092	*1948	*1261	*1214	1292	2119	579
64 Other deductions.....	987401	*41060	*41753	*40265	100907	*40848	120867	*56115	157502	*66550	67578	135009	118946
65 Total receipts less total deducts..	73404	*-26563	*-1789	*28885	8634	*-12787	13631	-20662	37588	*18787	26125	-29005	30560
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	252	-	-	-	-	-	-	-	-	-	252	-	-
67 Net income (less deficit), total...	73528	*-26563	*-1789	*28885	8634	*-12830	13631	-20662	37588	*18787	26293	-29005	30560
68 Net income, total.....	369938	*637	*4060	*29538	*26580	*4888	56628	*9177	57583	*39245	28174	51302	62124
69 Deficit, total.....	296409	*27200	*5850	*653	*17946	*17718	*42997	*29839	*19995	*20459	1882	80307	31563
70 Net income (less def), Form 1120-A.	*3498	-	*3498	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	85349	*-15074	*-3927	*12467	*-6910	*-15959	*37361	*2528	33127	*11031	352	30355	-
73 Statutory special deductions, total	74443	*637	*3896	*5580	*694	-	-	*5	*6358	5	15	3468	53984
74 Net operating loss deduction....	*74355	*637	*3896	*5580	*694	-	-	-	*6342	-	-	3421	53984
75 Dividends received deduction....	*88	-	-	-	-	-	-	*5	*16	5	15	47	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	119556	-	-	*11491	*15050	*4888	*3953	*3356	*8664	*18679	27808	17526	8140
78 Income tax before credits, total...	38553	-	-	*2041	*4490	*849	*825	*1093	*3254	*6428	9547	6066	3958
79 Regular tax.....	36796	-	-	*2041	*4490	*849	*803	*1093	*2910	*6414	9448	5979	2767
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1620	-	-	-	-	-	*22	-	*344	-	73	64	1117
83 Environmental tax.....	137	-	-	-	-	-	-	-	-	*14	26	23	74
84 Foreign tax credit.....	334	-	-	-	-	-	-	27	-	-	171	129	7
85 U.S. Possessions tax credit.....	2941	-	-	-	-	-	306	427	-	2208	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*218	-	-	-	-	-	*14	-	-	*51	11	-	143
88 Prior year minimum tax credit.....	147	-	-	-	-	-	-	7	-	-	140	-	-
89 Income tax after credits, total....	34913	-	-	*2041	*4490	*849	*506	*633	*3254	*4169	9226	5937	3808

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	7013	*488	2325	1448	1181	575	769	92	81	33	12	4	4
2 Total assets.....	8633473	-	37823	252553	410370	410065	1613173	649849	1175682	1060771	870578	575927	1576680
3 Cash.....	552907	-	*13473	62808	35887	45167	154806	21743	55994	45434	31804	65622	20168
4 Notes and accounts receivable....	2086579	-	*3926	59469	102213	131666	482231	167118	307915	253087	231053	114341	233560
5 Less: Allowance for bad debts.....	36041	-	-	*1524	*572	*1604	7587	*1205	4415	8662	5195	1217	4061
6 Inventories.....	2228616	-	*6985	45862	87443	87267	446208	260751	404578	348455	249987	68242	222838
7 U.S. govt. obligations, total....	*137702	-	-	*90	-	-	-	*54099	*14632	*35437	33443	-	-
8 Tax-exempt securities.....	*4231	-	-	-	-	-	3117	-	-	*1114	-	-	-
9 Other current assets.....	310021	-	*55	*1853	*18518	*26350	52704	9580	65574	35348	39782	19393	40865
10 Loans to stockholders.....	81846	-	-	*9710	*13419	*10185	*17599	*14830	*14498	*1341	263	-	-
11 Mortgage and real estate loans...	*41295	-	-	*2625	*33650	-	*3223	-	-	*1797	-	-	-
12 Other investments.....	724372	-	*2692	*6672	*13288	-	59001	*2272	43440	53819	83478	86906	372803
13 Depreciable assets.....	3896027	-	*37930	167872	254127	190753	864039	188366	433334	594157	336775	306499	522174
14 Less: Accumulated depreciation	2047696	-	*31311	113548	175257	106146	521952	109285	262537	326106	164788	119163	117603
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	81893	-	-	*11682	*932	*1430	16132	*5700	15602	8806	6385	5380	9844
18 Intangible assets (Amortizable)...	327490	-	*3304	*2439	*15836	*50150	18012	*53274	*643	2880	970	143880	-
19 Less: Accumulated amortization	65327	-	*2754	*2396	*1259	*26989	5984	*848	*10007	*342	2276	812	11659
20 Other assets.....	309558	-	*3523	*1062	*12143	*1837	31623	*627	43800	16442	26987	29767	143871
21 Total liabilities.....	8633473	-	37823	252553	410370	410065	1613173	649849	1175682	1060771	870578	575927	1576680
22 Accounts payable.....	1323846	-	*2384	32871	48511	145303	322277	86565	207545	165540	134598	84892	93358
23 Mort, notes, and bonds under 1 yr	882717	-	-	*8600	*56827	*34148	216836	*98817	147341	148257	16516	68823	86550
24 Other current liabilities.....	698388	-	*1460	16025	26689	28886	234274	39137	69901	59299	88627	36074	98016
25 Loans from stockholders.....	444383	-	*58791	*43305	*98126	*29966	112011	*4918	*61521	*19832	-	15915	-
26 Mort, notes, bonds, 1 yr or more.	2037191	-	*6399	*41817	*82478	*22778	256143	*154099	170206	173753	125011	95959	908549
27 Other liabilities.....	276265	-	*63	*6067	*24067	*22649	14568	*1945	*35973	*17200	-7249	23994	136988
28 Net worth.....	2970683	-	-31275	103870	73672	126335	457064	264369	483194	476890	513075	250269	253219
29 Capital stock.....	485832	-	6844	25544	53808	20724	59062	86919	13393	81473	82357	54536	272
30 Paid-in or capital surplus.....	1064948	-	*4893	*11005	*4771	*10185	33027	*14349	22092	281795	164267	79945	438621
31 Retained earnings, appropriated...	*130	-	-	-	-	-	-	-	-	*130	-	-	-
32 Retained earnings-unappropriated	773744	-	*-1889	48333	*9470	*50464	219629	*29536	*112011	166423	195679	129761	-185674
33 Retained earnings (S Corp).....	770153	-	*-41088	*19281	*14561	*70526	170352	*135887	339143	*-28292	89783	-	-
34 Less: Cost of treasury stock...	124123	-	*35	*292	*8938	*25563	*25005	*2322	*3445	*24638	19010	14873	-
35 Total receipts.....	16190366	*116683	*272058	1045388	1006533	1408365	3706206	1041343	2402492	1908805	1346978	818739	1116777
36 Business receipts.....	16013845	*115214	*271802	1031477	999751	1388298	3686004	1036688	2381427	1883584	1328567	810122	1080910
37 Interest.....	54575	235	*5	*1019	*258	*984	3549	*1470	*1005	4783	9314	4211	27741
38 Interest on govt. obligations....	*1540	-	-	-	*181	-	*1095	-	*68	*53	77	-	66
39 Rents.....	2814	616	-	*218	-	-	*174	-	-	*283	487	250	786
40 Royalties.....	*4675	-	-	-	-	-	*76	*209	-	-	2367	-	2024
41 Net S-T cap gain less net LT loss	*349	-	-	-	-	-	-	-	-	*132	-	-	218
42 Net L-T cap gain less net ST loss	*1604	-	-	-	*157	-	*1431	-	*7	-	-	8	-
43 Net gain, noncapital assets.....	13514	176	-	*259	*636	*8679	1367	*83	*1077	*82	615	539	-
44 Dividends, domestic corporations..	8988	-	*232	-	-	-	-	*219	*7	*7724	128	528	150
45 Dividends, foreign corporations..	1970	-	-	-	-	-	-	-	-	-	-	1326	644
46 Other receipts.....	86491	*442	*19	*12415	*5549	*10404	12511	*2674	18900	12164	5422	1755	4237
47 Total deductions.....	15869562	*123779	276250	1017124	997148	1411735	3634522	1031078	2352344	1867039	1245460	767978	1145105
48 Cost of goods.....	11576349	*85796	*177707	597482	571219	1030725	2674784	803428	1811337	1426105	957653	645048	795066
49 Compensation of officers.....	551929	*1156	*14149	67849	*74198	71502	185546	*43276	52440	42593	8650	3959	13611
50 Salaries and wages.....	906646	*10459	*6375	115133	84350	70543	215800	47474	117433	117909	65181	18428	37562
51 Repairs.....	50200	*326	*735	5800	6575	6630	6292	*1542	4933	7466	4301	731	4871
52 Bad debts.....	41751	*132	1143	*1212	*1202	*5223	8640	*3002	5105	6997	5044	20	4031
53 Rent paid on business property...	229157	522	*23437	36734	45059	26091	39374	*7573	20302	12354	7521	2800	7391
54 Taxes paid.....	368722	*1101	9174	44051	32283	35239	95398	15159	42687	32191	25967	13189	22282
55 Interest paid.....	277226	*5657	*93	5244	13864	*10101	52865	*20859	33200	29762	12452	7894	85234
56 Contributions or gifts.....	3275	-	*4	*193	*63	*30	694	*46	*165	*872	487	437	283
57 Amortization.....	28102	263	-	-	*1864	*5321	2582	*114	*1849	*4533	750	468	10356
58 Depreciation.....	305953	*2022	*2757	16465	20285	16648	62166	11916	36929	36442	22665	33557	44103
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	99269	714	*1094	5848	14146	*3203	13367	*5986	19123	10876	10753	4531	9630
61 Pension, prof sh, stock, annuity.	48385	*91	-	-	*375	*6622	15598	*2677	8886	4752	5002	1827	2555
62 Employee benefit programs.....	188686	*714	22	*6183	*8884	*13376	64072	*4300	20405	19028	26133	8899	16671
63 Net loss, noncapital assets.....	13795	-	74	*8842	-	-	*177	*262	-	*361	284	-	3795
64 Other deductions.....	1180118	*14826	*39487	106087	122782	110481	224167	63466	177551	114800	92617	26190	87664
65 Total receipts less total deducts..	320803	*-7096	-4192	28264	9385	-3370	71684	10265	50148	41766	101517	50761	-28328
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	319263	*-7096	-4192	28264	9204	-3370	70589	10265	50080	41713	101440	50761	-28394
68 Net income, total.....	581924	*204	*17590	*50714	*34091	27280	119332	*19456	78078	61464	109975	53414	10328
69 Deficit, total.....	262661	*7300	*21782	*22451	*24887	*30650	48743	*9191	*27998	*19752	8534	2652	38722
70 Net income (less def), Form 1120-A.	*-3804	-	*-1065	*13	*-2751	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	105113	*-4379	*6550	*14054	*6856	*-5872	34085	*5435	24813	*12514	11056	-	-
73 Statutory special deductions, total	38568	-	*162	*19932	*235	*923	*1144	*470	*5	*7982	5172	1683	859
74 Net operating loss deduction....	30418	-	-	*19932	*235	*923	*1144	*470	-	*1806	5075	78	754
75 Dividends received deduction....	8150	-	*162	-	-	-	-	-	*5	*6176	97	1605	105
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	304668	-	*485	*16729	*8375	*3483	55912	*11345	*25262	*27854	93747	52007	9470
78 Income tax before credits, total...	97826	-	*73	*2785	*1407	*523	16709	*3818	*8582	*9458	32640	18530	3302
79 Regular tax.....	96912	-	*73	*2722	*1407	*523	16676	*3779	*8581	*9454	32361	18116	3220
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*686	-	-	*63	-	-	*33	-	-	-	178	349	64
83 Environmental tax.....	189	-	-	-	-	-	-	-	*1	*4	101	65	18
84 Foreign tax credit.....	95	-	-	-	-	-	-	-	-	-	95	-	-
85 U.S. Possessions tax credit.....	3631	-	-	-	-	-	603	-	-	-	3029	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*898	-	-	-	-	-	*341	-	*543	*2	12	-0	-
88 Prior year minimum tax credit....	*45	-	-	-	-	-	*21	-	-	*24	-	-	-
89 Income tax after credits, total....	93157	-	*73	*2785	*1407	*523	15744	*3818	*8039	*9433	29504	18530	3302

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9267	*33	3693	1484	1332	1263	1067	169	143	44	22	7	9
2 Total assets.....	33521879	-	61073	183828	444580	868238	2192457	1232669	2224874	1494101	1497778	988411	22333871
3 Cash.....	966133	-	24992	*13848	35166	65961	171313	60891	191736	57268	34924	17813	292222
4 Notes and accounts receivable....	2496325	-	*2191	*2443	*28385	72492	303400	161171	277787	125941	131665	77142	1313708
5 Less: Allowance for bad debts.	37373	-	-	-	-	*1918	*1250	*3748	2317	*3002	719	833	23586
6 Inventories.....	4024333	-	*1008	*13148	*53640	105865	454669	466790	552034	403911	275927	113680	1583662
7 U.S. govt. obligations, total....	38549	-	-	-	-	*21	-	-	*12781	*1797	21288	-	2663
8 Tax-exempt securities.....	*4267	-	-	-	-	-	*1100	-	*1959	*630	578	-	-
9 Other current assets.....	1562444	-	*1571	*14001	*3184	14969	52388	30944	134671	82746	137237	110160	980574
10 Loans to stockholders.....	110655	-	*1502	*16649	*23670	24983	30049	*3094	7647	*280	964	1816	-
11 Mortgage and real estate loans...	59032	-	-	-	*13732	*866	*27326	-	*2895	*117	1216	-	12882
12 Other investments.....	5238584	-	*6749	*1111	*6725	*23667	108340	20534	164051	110461	179800	176740	4440408
13 Depreciable assets.....	24111142	-	138300	*334187	916122	1310537	1892796	791029	1408513	933526	766108	379998	15240024
14 Less: Accumulated depreciation	12156051	-	118387	*241868	682666	804136	1147377	437222	847743	548776	413995	216663	6097219
15 Depletable assets.....	4577253	-	-	*40443	-	*6688	*80547	*14959	90545	*191958	260579	291214	3600320
16 Less: Accumulated depletion...	341826	-	-	*21448	-	*2956	-	*484	*24386	*17008	24759	45932	204854
17 Land.....	929258	-	*1268	*2294	*24898	41283	146652	58760	215089	73060	61052	55683	2492250
18 Intangible assets (Amortizable)...	355667	-	*204	*1344	*223	*3500	13307	*1204	15143	*12248	6100	2217	300178
19 Less: Accumulated amortization	50789	-	*138	*1259	*12	*846	6419	*545	*6488	*2486	2813	653	29131
20 Other assets.....	1634277	-	*1815	*8935	*21513	7263	65617	*65292	30957	71430	62626	26028	1272802
21 Total liabilities.....	33521879	-	61073	183828	444580	868238	2192457	1232669	2224874	1494101	1497778	988411	22333871
22 Accounts payable.....	1445209	-	*11314	*1411	20537	46597	148992	98180	165241	96236	74060	42905	739736
23 Mort, notes, and bonds under 1 yr	2974510	-	*3206	*106201	68815	152267	379536	350573	356869	195573	189312	73757	1098403
24 Other current liabilities.....	2182372	-	*6681	*4396	13647	30161	58623	52832	77749	78049	111274	45370	1703589
25 Loans from stockholders.....	467801	-	*6665	*28225	*48350	60301	107051	28390	110350	*49395	12790	14746	1538
26 Mort, notes, bonds, 1 yr or more.	9562390	-	*21040	*20004	109062	305531	436921	199722	533105	364006	364918	188624	7019459
27 Other liabilities.....	2939918	-	*-1083	*-0	*12791	*677	89415	*70013	27118	27791	32114	6570	2674514
28 Net worth.....	13949679	-	13251	23592	171379	272704	971920	423958	954442	683052	713309	616439	9096632
29 Capital stock.....	887930	-	6273	*35234	25093	37719	84517	43449	79335	23544	64640	32996	455131
30 Paid-in or capital surplus.....	3098038	-	-	*12745	*23938	*53777	112385	*19857	421767	*45222	37487	396398	1974462
31 Retained earnings, appropriated.	*25639	-	-	-	-	*17361	*839	*1885	-	*3266	-	2288	-
32 Retained earnings-unappropriated	9151771	-	65	*26501	*55280	177600	556746	*80173	18528	401970	374513	155756	7304639
33 Retained earnings (S Corp).....	1533515	-	*8458	*-48225	*70565	*111	243550	292144	462062	*216128	256554	32168	-
34 Less: Cost of treasury stock...	747214	-	*1546	*2663	*3495	*13864	26117	*4549	*27250	*7077	19885	3167	637601
35 Total receipts.....	38674981	*261307	361175	692052	1343908	2382681	5100652	2301550	3458111	2158579	1635583	869379	18110004
36 Business receipts.....	37394090	*255629	358984	689367	1331694	2332308	5008558	2256906	3384460	2136248	1579760	798615	17261561
37 Interest.....	282044	*64	*683	*677	*269	3330	8205	*346	11279	6469	6546	3755	240422
38 Interest on govt. obligations....	5818	-	-	-	-	-	*309	*213	*1444	*440	520	643	2250
39 Rents.....	44376	*81	*254	-	-	*75	*4366	*2126	1908	*192	1044	1656	32675
40 Royalties.....	5181	-	-	-	-	*21	-	*4	*467	-	596	1625	2468
41 Net S-T cap gain less net LT loss	17132	-	-	-	-	*55	*3593	-	*1278	-	79	5929	6198
42 Net L-T cap gain less net ST loss	334987	*1607	*2	-	*297	*859	*1570	*810	32734	*4342	22643	19869	250254
43 Net gain, noncapital assets.....	121141	*743	*682	*2007	*9951	*12042	35891	9247	3875	3551	2398	1051	39703
44 Dividends, domestic corporations..	28510	-	-	-	-	-	*304	*126	*210	*307	3410	10069	14082
45 Dividends, foreign corporations..	40765	*390	-	-	-	-	-	-	*3041	*10	1621	2365	33338
46 Other receipts.....	400938	*2793	*572	-	*1698	33991	37857	31773	17415	7018	16967	23802	227054
47 Total deductions.....	37004499	*263792	348532	675455	1293699	2332549	5014134	2265114	3351385	2175702	1645291	806747	16832098
48 Cost of goods.....	26128799	*228502	117811	*403298	777374	1347736	3855264	1874056	2810844	1839552	1381649	655678	10837035
49 Compensation of officers.....	593488	*4587	*36088	*46382	70398	110996	120403	50393	55270	23839	9840	5720	59572
50 Salaries and wages.....	2401674	*3410	*13661	*49175	94902	168893	219415	66695	82391	32813	51297	27439	1591583
51 Repairs.....	1015681	*328	*12217	*13823	31755	85107	65734	17508	9758	6625	15971	2276	754578
52 Bad debts.....	40520	*180	-	-	*1320	*1019	8389	6315	1177	1062	603	986	19471
53 Rent paid on business property...	347333	*28	*16422	*35610	*7898	23437	25845	3083	3892	1487	4301	1087	224244
54 Taxes paid.....	819395	*3855	9078	17000	36633	59184	91830	32373	54192	30101	31971	15613	437564
55 Interest paid.....	985410	*9564	*3059	9648	14119	40299	85772	46656	74284	51474	42385	23033	585116
56 Contributions or gifts.....	11974	*6	*20	*153	*298	938	*246	1312	*120	714	333	785	1135
57 Amortization.....	43644	*877	*15	*5	*12	*731	1472	*124	1873	1629	1575	742	34590
58 Depreciation.....	1832311	*7132	15146	*36615	85068	164356	185109	50994	108846	60273	45395	26906	1046472
59 Depletion.....	288166	-	-	*5275	-	*395	*20894	*484	*1726	*62661	16910	11913	167909
60 Advertising.....	81215	*50	*167	*412	2444	2089	4547	3638	3028	1505	873	1079	61384
61 Pension, prof sh, stock, annuity.	247885	*71	-	-	*8006	*11259	*3807	5398	5166	4190	2737	2756	204495
62 Employee benefit programs.....	393177	*1462	*3558	*219	*6233	*15629	28722	20845	20855	15351	4600	3263	272441
63 Net loss, noncapital assets.....	14956	*9	-	-	*1183	*298	-	-	*5502	*6744	408	61	751
64 Other deductions.....	1758872	*3730	121311	57971	157385	299939	295695	86306	111270	36275	34063	27865	527060
65 Total receipts less total deducts..	1670482	*-2485	12643	*16596	50210	50132	86518	36436	106726	-17124	-9708	62633	1277906
Constructive taxable income from related foreign corporations.....	2622	-	-	-	-	-	-	-	-	-	-	-	2622
67 Net income (less deficit), total...	1667285	*-2485	12643	*16596	50210	50132	86209	36224	105281	-17564	-10228	61990	1278278
68 Net income, total.....	2080076	*2051	*29958	*33349	61214	75538	187363	68487	157329	39135	51353	65551	1308748
69 Deficit, total.....	412790	*4536	*17315	*16753	*11004	*25406	101153	*32264	52047	56699	61581	3561	30470
70 Net income (less def), Form 1120-A.	*-3476	-	*-2487	*-990	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-11	-11	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	172891	*-1100	*28680	*6691	*44369	*24073	46788	26277	45746	*-18454	-26953	-3226	-
73 Statutory special deductions, total	84345	*1523	*602	*548	*2977	*11321	*1568	*89	*6773	*370	4893	9596	44086
74 Net operating loss deduction....	22850	*1133	*602	*548	*2977	*11321	*1355	-	*3594	*155	909	256	-
75 Dividends received deduction....	61494	*390	-	-	-	-	*213	*89	*3179	-	3983	9340	44086
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1608817	*528	*676	*10347	*6720	34538	82409	*18483	75335	*24922	33407	56183	1265268
78 Income tax before credits, total...	563465	*184	*101	*1858	*1129	8879	25436	*6256	35105	*8556	11540	19655	444764
79 Regular tax.....	560364	*184	*101	*1858	*1129	8644	25003	*6256	34873	*8497	11405	19581	442833
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1111	-	-	-	-	*235	*433	-	*208	*50	105	-	80
83 Environmental tax.....	1990	-	-	-	-	-	-	-	*25	*9	31	74	1851
84 Foreign tax credit.....	5019	-	-	-	-	-	-	-	-	-	778	9	4233
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*2079	-	-	-	-	-	-	-	*34	-	-	1252	794
87 General business credit.....	2450	*7	-	-	*235	*6	*46	*224	*3	*4	18	6	1900
88 Prior year minimum tax credit....	62086	-	-	-	-	-	*529	*4	*1491	-	-	192	59870
89 Income tax after credits, total....	491831	*177	*101	*1858	*894	8873	24862	*6027	33577	*8552	10745	18197	377968

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4250	*42	*1296	*322	*599	818	878	169	68	30	9	12	7
2 Total assets.....	34800015	-	*44341	*52944	*212664	583122	1930725	1146903	1044140	1109576	656744	1785971	26232885
3 Cash.....	715704	-	*9402	*2367	*17545	65875	106584	126245	51753	31756	39526	129271	135381
4 Notes and accounts receivable....	3287564	-	*2154	*7402	*71841	182252	556894	253116	214433	180453	115838	325055	1378126
5 Less: Allowance for bad debts.....	77976	-	-	-	*80	-	5203	*2670	6871	7248	3745	8619	43541
6 Inventories.....	4035817	-	*23955	*3303	*34406	89492	569527	301142	294082	350317	141261	326063	1902269
7 U.S. govt. obligations, total....	*20652	-	-	-	-	-	-	-	*4921	-	-	15731	-
8 Tax-exempt securities.....	*5688	-	-	-	-	-	-	-	*2840	*1955	-	894	-
9 Other current assets.....	5079619	-	*407	*984	*3662	10233	58600	37935	24238	55014	27362	81559	4779624
10 Loans to stockholders.....	93595	-	*760	*16162	*2500	*6292	*8927	*53849	*1768	*3338	-	-	-
11 Mortgage and real estate loans...	*3271	-	-	-	-	-	-	-	*148	-	-	3123	-
12 Other investments.....	4161777	-	-	-	*8325	*1763	109970	42488	*53083	19570	42202	342485	3541891
13 Depreciable assets.....	19214375	-	*27997	*47874	*202003	450123	1242916	693517	610544	747742	322160	1005771	13863729
14 Less: Accumulated depreciation	10288401	-	*20383	*25753	*141690	250451	807482	399199	301016	337895	145785	519268	7339480
15 Depletable assets.....	*1724121	-	-	-	-	-	-	-	*10018	*18880	6575	13664	4479
16 Less: Accumulated depletion...	498	-	-	-	-	-	-	-	-	-	-	-	498
17 Land.....	282152	-	-	*1342	*10633	*20107	32459	21630	57819	28235	6837	28009	75081
18 Intangible assets (Amortizable)...	504152	-	*81	-	*3340	*7764	*14850	*1856	*9868	*13228	87037	21983	344144
19 Less: Accumulated amortization	81477	-	*33	-	*143	*6916	*5135	*939	*3851	*125	900	13758	49677
20 Other assets.....	6119878	-	-	*736	*322	*6588	47818	*7914	*11500	*16660	11287	43693	5974830
21 Total liabilities.....	34800015	-	*44341	*52944	*212664	583122	1930725	1146903	1044140	1109576	656744	1785971	26232885
22 Accounts payable.....	2337072	-	*6735	*1892	*40228	99375	314030	123649	78994	63608	43504	117925	1447132
23 Mort, notes, and bonds under 1 yr	989621	-	*82	-	*25430	75448	280228	156030	187959	126896	40585	64322	32642
24 Other current liabilities.....	8440601	-	*3191	*1588	*12163	43245	118967	66641	92549	76358	70663	139805	7815429
25 Loans from stockholders.....	340697	-	*3020	*621	*32370	*50681	97546	*24491	*78166	*39286	8477	4253	1784
26 Mort, notes, bonds, 1 yr or more.	7162960	-	-	*28408	*39078	115243	277766	150497	183975	224683	185058	304660	5653591
27 Other liabilities.....	1780301	-	-	*439	*1443	*1504	10517	*10046	16404	*17230	6947	99875	1616773
28 Net worth.....	13748763	-	*31313	*20875	*61950	197625	831670	615549	406091	561515	301510	1055132	9665533
29 Capital stock.....	761802	-	*975	*10173	*14144	33265	126433	155506	44143	15842	3582	122057	235682
30 Paid-in or capital surplus.....	5457511	-	*22401	-	*16368	*32450	59818	*38310	110393	*181381	46196	247589	4702605
31 Retained earnings, appropriated.	2010	-	-	-	-	-	-	-	-	-	-	2010	-
32 Retained earnings-unappropriated	6041086	-	*7578	*10702	*13456	*52294	292941	*90517	*26288	200381	103057	460948	4782923
33 Retained earnings (S Corp).....	1746928	-	*358	-	*30498	79878	373156	364904	*229711	*187127	154419	326877	-
34 Less: Cost of treasury stock...	260575	-	-	-	*12516	*262	20678	*33688	*4444	*23216	5745	104350	55676
35 Total receipts.....	37727737	*66307	*486810	*76042	*545623	1480428	5030968	2492811	1893145	2174608	912172	2544511	20024311
36 Business receipts.....	37141183	*37642	*486810	*75930	*543787	1476165	4984966	2461359	1868478	2154241	903368	2491320	19657118
37 Interest.....	97602	*759	-	*15	*432	*481	7360	*479	*3336	*5954	752	13486	64550
38 Interest on govt. obligations....	6608	-	-	-	-	-	*9	*615	*183	*165	-	696	4940
39 Rents.....	35428	-	-	-	-	-	*346	*704	*2459	*248	575	27189	3907
40 Royalties.....	*22831	-	-	-	-	-	-	-	*12	-	2494	149	20176
41 Net S-T cap gain less net LT loss	*418	-	-	-	-	-	-	*258	*85	-	-	-	75
42 Net L-T cap gain less net ST loss	100990	*10586	-	-	-	*62	*38	*7810	*963	*1895	-0	2290	77347
43 Net gain, noncapital assets.....	24607	*9231	-	*1011	*206	2474	*1245	*1353	*6360	74	1502	1151	-
44 Dividends, domestic corporations..	1912	-	-	-	-	-	*74	-	*267	-	-0	964	607
45 Dividends, foreign corporations..	*4230	-	-	-	-	-	-	-	-	*780	1013	198	2239
46 Other receipts.....	291928	*8089	-	*98	*393	3515	35701	20341	16010	4965	3895	6718	192202
47 Total deductions.....	35345083	*53041	*471855	*81984	*558999	1399363	4932022	2392560	1815255	2143426	862202	2423525	18210850
48 Cost of goods.....	27258346	*42338	*284852	*65827	*394353	1007977	4011321	1974844	1452130	1730159	694275	1802919	13797353
49 Compensation of officers.....	431605	*1654	*36009	*908	*26546	55886	149718	38443	32149	21048	7494	20111	41639
50 Salaries and wages.....	1547964	*1832	*35013	-	*25907	72978	221258	79068	81685	90001	38860	121816	779547
51 Repairs.....	365515	*453	*1681	*3042	*4868	15730	16395	12268	6237	10402	1114	19759	273566
52 Bad debts.....	44794	-	-	-	*1451	*490	13073	*2154	9057	3918	2116	1773	10762
53 Rent paid on business property...	188589	*625	*16152	*215	*8920	9152	32621	21645	6921	3142	1423	16837	70936
54 Taxes paid.....	783723	*1488	*46483	*443	*23333	44273	87767	47236	36613	56644	10107	52361	376975
55 Interest paid.....	752413	*1458	*50	*295	*4243	17970	55197	23499	31286	25322	12388	34308	546397
56 Contributions or gifts.....	16586	-	*53	-	*387	*129	653	*171	*90	*802	147	2699	11455
57 Amortization.....	14958	-	*16	-	*84	*1360	2151	*171	*1235	794	1201	1630	6315
58 Depreciation.....	1099359	*479	*2902	*4243	*11895	41793	86355	38848	43491	54401	26773	78348	709831
59 Depletion.....	219989	-	-	-	-	-	-	-	-	-	-	1643	218347
60 Advertising.....	266418	*5	*795	*30	*3715	2874	16750	4350	3845	22338	7232	44571	159913
61 Pension, prof sh, stock, annuity.	232440	-	-	-	-	*3640	13301	*13386	4087	*9682	3591	26482	158270
62 Employee benefit programs.....	265861	*499	*4593	*16	*11789	14063	49372	26269	32512	21974	5130	43183	56462
63 Net loss, noncapital assets.....	10744	-	-	-	*12	-	*603	*6292	*546	*85	176	232	2797
64 Other deductions.....	1845778	*2211	*43256	*6965	*41497	111050	175487	103916	73370	92714	50175	154854	990284
65 Total receipts less total deducts..	2382654	*13265	*14956	*-5942	*-13376	81064	98946	100251	77890	31182	49970	120986	1813461
Constructive taxable income from													
66 related foreign corporations.....	9778	-	-	-	-	-	-	-	-	-	-	515	9263
67 Net income (less deficit), total...	2385824	*13265	*14956	*-5942	*-13376	81064	98938	99636	77708	31017	49970	120805	1817784
68 Net income, total.....	2667687	*14679	*17392	-	*23788	109955	164211	114879	99521	*63741	55997	162779	1840744
69 Deficit, total.....	281863	*1413	*2437	*5942	*37165	*28890	65274	*15243	*21813	*32725	6027	41974	22960
70 Net income (less def), Form 1120-A.	*-2	-	*-2	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	375470	*-1413	*14463	-	*-1890	74254	50897	91325	*74809	*-9409	37189	45246	-
73 Statutory special deductions, total	64621	*14679	*408	-	*3413	*2908	*7363	*5756	*2304	*1085	1013	6957	18734
74 Net operating loss deduction.....	60536	*14679	*408	-	*3413	*2908	*7311	*5756	*2117	*305	-	6091	17547
75 Dividends received deduction....	4085	-	-	-	-	-	*52	-	*187	*780	1013	866	1186
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2109421	-	*2521	-	*3952	*9728	67393	*17782	*6279	*57054	11768	110871	1822073
78 Income tax before credits, total...	734815	-	*378	-	*78	*1661	20963	*5982	*2389	*19440	4137	38763	640355
79 Regular tax.....	730557	-	*378	-	*604	*1661	20292	*5945	*2069	*19399	4001	38582	637626
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1672	-	-	-	*144	-	*671	*37	*318	-	127	41	335
83 Environmental tax.....	2586	-	-	-	-	-	-	-	*2	*41	9	141	2393
84 Foreign tax credit.....	7681	-	-	-	-	-	-	-	-	-	-	409	7272
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	337	-	-	-	-	-	-	-	-	-	-	118	219
87 General business credit.....	1252	-	-	-	*76	-	-	*23	-	*100	4	334	715
88 Prior year minimum tax credit.....	*2127	-	-	-	-	-	-	-	-	*1113	-	-	1014
89 Income tax after credits, total....	723419	-	*378	-	*748	*1585	20963	*5959	*2389	*18228	4132	37903	631134

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5655	*327	*1892	*559	1073	661	875	144	83	*15	18	8	**
2 Total assets.....	11580626	-	*54509	*87957	395467	470955	1956784	993586	1223433	*443501	1229949	4724486	**
3 Cash.....	854684	-	*1594	*15687	37250	54336	198068	42708	92325	*16782	106211	289723	**
4 Notes and accounts receivable....	2015443	-	*7202	*27684	97357	122857	473399	189407	292383	*108044	235378	461732	**
5 Less: Allowance for bad debts.....	32923	-	-	*2683	-	*170	*5149	*3716	2651	*1844	5868	10842	**
6 Inventories.....	2176744	-	*6114	*18145	77007	97989	403501	393298	307035	*136010	253298	484345	**
7 U.S. gov't. obligations, total....	*110167	-	-	-	-	-	*5358	-	-	-	-	104810	-
8 Tax-exempt securities.....	*40697	-	-	-	-	-	*3387	-	-	-	9808	27502	-
9 Other current assets.....	319687	-	*451	*2419	8106	5155	39183	22327	52515	*17658	119480	52393	**
10 Loans to stockholders.....	48405	-	*10053	*4765	*11872	*1869	*7627	*242	*2823	-	9153	-	-
11 Mortgage and real estate loans...	*1280378	-	-	-	-	-	*703	*218	-	-	101	1279356	**
12 Other investments.....	418715	-	-	*2944	*14818	*37674	110454	*21400	54181	*32780	51927	92538	**
13 Depreciable assets.....	5831803	-	*55978	*61465	368147	311835	1298991	605249	743998	*244289	486838	1655012	**
14 Less: Accumulated depreciation	3121293	-	*26840	*42497	238554	182813	720022	332675	383256	*132182	215464	846989	**
15 Depletable assets.....	*39343	-	-	-	-	-	*3461	*1710	*7250	-	-	26922	**
16 Less: Accumulated depletion...	*19655	-	-	-	-	-	*3275	-	-	-	-	16380	**
17 Land.....	170994	-	*433	-	*10180	*7967	27107	21954	31782	*13770	18114	39686	**
18 Intangible assets (Amortizable)...	295991	-	*354	*52	*10102	*5260	61347	*6799	*9617	*1514	88258	112686	**
19 Less: Accumulated amortization	37052	-	*197	*26	*3010	*2687	*11485	*2759	*4564	*1489	4761	6074	**
20 Other assets.....	1188497	-	*-634	-	*2192	*11682	64128	27424	19994	*8168	77477	978064	**
21 Total liabilities.....	11580626	-	*54509	*87957	395467	470955	1956784	993586	1223433	*443501	1229949	4724486	**
22 Accounts payable.....	1045048	-	*6353	*13033	87219	49881	252315	93717	133403	*55929	114227	238972	**
23 Mort, notes, and bonds under 1 yr	792459	-	*6968	*444	*48521	*27122	284835	*80515	152302	*48490	112703	30558	**
24 Other current liabilities.....	928539	-	*7898	*12395	28263	37680	158533	92892	121887	*52326	197520	219147	**
25 Loans from stockholders.....	345005	-	*27121	-	*74458	*19497	112065	*91281	*12403	*1443	6455	282	-
26 Mort, notes, bonds, 1 yr or more.	3750251	-	*80971	*9604	*59763	*71651	309485	150992	224587	*59433	175143	2608622	**
27 Other liabilities.....	528770	-	*1361	*130	*294	*-320	*16120	*47043	17237	*19081	10767	417058	**
28 Net worth.....	4190555	-	*-76163	*52352	96949	265444	823432	437146	561614	*206799	613135	1209847	**
29 Capital stock.....	289687	-	*6993	*21045	21093	34786	90311	8007	24413	*9689	26683	46667	**
30 Paid-in or capital surplus.....	2001032	-	*182	*3974	*77648	*62490	75500	124181	198984	*43487	130331	1284255	**
31 Retained earnings, appropriated.	*375	-	-	-	-	-	-	-	*375	-	-	-	-
32 Retained earnings-unappropriated	1149263	-	*-74618	*37201	-39959	*127028	365926	*151894	180828	*146365	343056	-88458	**
33 Retained earnings (S Corp).....	935016	-	*-8298	*13352	*38823	*55319	315537	*175292	176112	*50135	118743	-	-
34 Less: Cost of treasury stock...	184818	-	*423	*23221	*655	*14181	23842	*22227	*19099	*42877	5678	32617	**
35 Total receipts.....	23667726	*186016	*228823	*332045	1507272	1288909	5578049	2139025	3309129	*1074218	2776265	5247975	**
36 Business receipts.....	23048759	*185629	*215532	*329359	1491387	1276968	5529330	2088876	3277133	*1048194	2724592	4881759	**
37 Interest.....	321052	*259	*119	-	*1759	*1398	12269	*1612	6140	*3114	13957	280427	**
38 Interest on gov't. obligations....	1837	-	-	-	*7	-	*676	-	*338	*55	90	671	-
39 Rents.....	10618	-	*11	*2523	*330	*25	1630	*1561	*447	*1426	1904	762	-
40 Royalties.....	*5459	-	-	-	-	-	-	*205	-	-	-	5254	**
41 Net S-T cap gain less net LT loss	*475	-	-	-	-	-	*147	-	-	-	328	-	-
42 Net L-T cap gain less net ST loss	7647	-	*41	-	*90	-	*1697	*11	*1677	*6	502	3623	**
43 Net gain, noncapital assets.....	26553	*94	*2995	-	*1082	*7311	11508	*446	1264	*47	402	1404	**
44 Dividends, domestic corporations..	2895	-	*7	-	*14	*807	*342	*474	*1023	-	229	-0	-
45 Dividends, foreign corporations..	*10506	-	-	-	-	*717	-	-	-	*1445	6550	1794	**
46 Other receipts.....	231925	*34	*10119	*163	12603	1683	20452	45839	21107	*19930	27712	72282	**
47 Total deductions.....	22728757	*191206	*240873	*314599	1475418	1235398	5335226	2042822	3158805	*1027113	2579281	5128017	**
48 Cost of goods.....	17269789	*119419	*113647	*207535	1079083	855014	4240013	1556337	2599111	*861576	1997332	3640723	**
49 Compensation of officers.....	565386	*6360	*33582	*9703	61687	78757	177922	61566	63881	*7676	32218	32032	**
50 Salaries and wages.....	1042756	*9888	*11445	*50261	65415	55921	215311	93883	120280	*48157	137782	234414	**
51 Repairs.....	161100	*2210	*1667	*2617	13862	15207	24850	11932	12726	*7070	12057	56901	**
52 Bad debts.....	28474	-	-	*173	*1424	*4561	10802	1444	2764	*789	1839	4677	**
53 Rent paid on business property...	173220	*4215	*12394	*2262	35878	17265	36935	13898	15454	*4357	8952	21610	**
54 Taxes paid.....	485640	*5214	*10622	*10571	26109	39103	113961	47196	59029	*15382	48081	110371	**
55 Interest paid.....	470826	*5264	*3523	*530	16170	12042	60952	29546	37650	*9444	34091	261614	**
56 Contributions or gifts.....	7272	*208	*63	-	*752	*459	3126	*149	*531	*697	723	566	**
57 Amortization.....	28443	*15	*64	*10	*1011	*899	7205	*1134	3004	*3145	4707	7248	**
58 Depreciation.....	456848	*3545	*6836	*1884	34745	24556	118997	51989	50453	*18491	35354	109997	**
59 Depletion.....	*18532	-	-	-	*184	-	-	*7826	-	-	-	10522	**
60 Advertising.....	101487	*29	*734	*344	3101	6417	11477	13731	12617	*8242	19735	25059	**
61 Pension, prof sh, stock, annuity.	75472	*759	*161	-	*1554	*8801	12782	7892	2978	*7069	9031	24446	**
62 Employee benefit programs.....	280205	*6859	*4238	*8802	15146	25624	52560	14986	35710	*12287	15501	88491	**
63 Net loss, noncapital assets.....	14955	*303	-	-	*256	*604	*12774	*49	*682	*203	43	42	**
64 Other deductions.....	1548351	*26918	*41896	*19907	119041	90167	235557	129265	141937	*22528	221834	499303	**
65 Total receipts less total deducts..	938968	*-5190	*-12050	*17447	31853	53511	242823	96203	150323	*47106	196984	119958	**
Constructive taxable income from													
66 related foreign corporations.....	*7348	-	-	-	-	-	-	-	-	*1091	5526	731	**
67 Net income (less deficit), total...	944480	*-5190	*-12050	*17447	31847	53511	242147	96203	149985	*48141	202421	120017	**
68 Net income, total.....	1128265	*1847	*9631	*17572	48299	56025	274111	125296	153582	*48141	202421	191340	**
69 Deficit, total.....	183785	*7037	*21681	*125	*16453	*2514	*31963	*29092	*3597	-	-	71323	**
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	490364	-	*-2454	*13705	*20265	*26040	188297	*62937	109754	*12824	58994	-	-
73 Statutory special deductions, total	31695	-	*1714	-	*10555	*1198	*3124	*4333	*3093	*6836	352	489	**
74 Net operating loss deduction.....	29015	-	*1710	-	*10546	*633	*2885	*4001	*2075	*6836	192	138	-
75 Dividends received deduction....	2680	-	*5	-	*10	*565	*239	*332	*1018	-	160	351	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	570609	*1847	*7917	*3867	*12253	*28867	77056	*36537	39785	*28481	143148	190851	**
78 Income tax before credits, total...	189213	*311	*1958	*580	*2428	*7333	24242	*12695	13431	*9780	49486	66967	**
79 Regular tax.....	188190	*311	*1958	*580	*2241	*7333	24242	*12398	13419	*9661	49308	66739	**
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*617	-	-	-	*187	-	-	*297	*2	*99	32	-	-
83 Environmental tax.....	406	-	-	-	-	-	-	-	*11	*21	146	228	**
84 Foreign tax credit.....	*6036	-	-	-	-	-	-	-	-	*855	4315	865	**
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*106	-	-	-	-	-	-	-	*21	-	85	-	-
87 General business credit.....	*589	-	-	-	*279	-	-	-	-	*286	15	10	-
88 Prior year minimum tax credit.....	*4511	-	-	-	-	-	*6	-	*893	*297	697	2618	**
89 Income tax after credits, total....	177970	*311	*1958	*580	*2150	*7333	24236	*12695	12517	*8342	44375	63474	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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: Furniture and
fixtures

MAJOR GROUP 14 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.....	11155	*251	5702	1296	1206	943	1329	161	163	49	20	15	17
2 Total assets.....	26003239	-	191334	245793	396820	663472	3121987	1172691	2663198	1732670	1383154	2274581	12157538
3 Cash.....	1361887	-	29119	43468	25438	33761	318521	73891	120528	67991	64866	144889	439416
4 Notes and accounts receivable....	6382426	-	34608	*62493	103056	213916	910512	401795	693430	525438	340890	585343	2510945
5 Less: Allowance for bad debts.....	185942	-	*255	*204	*15	*1007	8497	5332	27700	11644	15896	24149	91244
6 Inventories.....	5283209	-	43723	*57460	148509	209839	887781	339928	872593	394583	377345	394359	1557087
7 U.S. govt. obligations, total....	*32977	-	-	-	-	-	*13501	100	*5975	*4366	9034	-	-
8 Tax-exempt securities.....	*104650	-	*143	-	-	-	*33601	301	*26874	*8550	20628	-	14552
9 Other current assets.....	1397974	-	*3759	*17016	12786	21597	148659	44823	109756	50933	39809	74111	874726
10 Loans to stockholders.....	86912	-	*5662	*3551	*690	*7392	34960	*1723	*14786	*5849	164	-	12136
11 Mortgage and real estate loans...	*19004	-	*41	*4348	-	-	-	-	*25	*12639	511	1056	385
12 Other investments.....	1933793	-	*8	-	-	*321	56501	*34092	66750	72562	35470	160587	1507502
13 Depreciable assets.....	14160631	-	205700	192933	271069	369012	1640929	567091	1441515	971937	801151	1071931	6627362
14 Less: Accumulated depreciation	7936288	-	149817	*142465	163903	203542	1036263	330295	837468	488265	426194	465574	3692504
15 Depletable assets.....	*16770	-	-	-	-	-	*183	*16409	-	*114	-	-	64
16 Less: Accumulated depletion...	*3776	-	-	-	-	-	*139	*3637	-	-	-	-	-
17 Land.....	353128	-	*706	*308	*1541	*2786	65129	12558	38203	32496	18176	36808	144416
18 Intangible assets (Amortizable)...	2010574	-	*13593	*9446	*1035	*1189	33272	26089	95775	44509	114988	236041	1434636
19 Less: Accumulated amortization	408246	-	*3277	*6290	*558	*374	24129	*18317	6394	*6919	21189	31995	288803
20 Other assets.....	1393555	-	*7622	*3728	-2829	8583	47464	11471	48549	47531	23401	91175	1106861
21 Total liabilities.....	26003239	-	191334	245793	396820	663472	3121987	1172691	2663198	1732670	1383154	2274581	12157538
22 Accounts payable.....	2858405	-	59437	*57428	97937	118526	555642	223832	308077	210157	169010	156840	901520
23 Mort, notes, and bonds under 1 yr	1882028	-	*39610	*30945	59460	105790	278439	121461	577890	159904	50235	163334	294960
24 Other current liabilities.....	2778248	-	32177	*20645	46441	83621	536989	88256	198594	156920	170932	247038	1196633
25 Loans from stockholders.....	563000	-	*93680	*41044	*114991	60387	124232	*43251	51506	*17175	-	10842	5893
26 Mort, notes, bonds, 1 yr or more.	4849380	-	*45222	*28879	*78215	104055	366797	126012	387114	329927	766299	551453	2065407
27 Other liabilities.....	939993	-	*2026	-	*-312	*4145	23756	13863	56284	28183	50132	67186	694731
28 Net worth.....	12132185	-	-80818	66851	88	186950	1236132	556016	1083734	830405	176545	1077888	6998395
29 Capital stock.....	1084212	-	105737	49710	33399	90615	164671	54505	171312	71935	74751	9129	258448
30 Paid-in or capital surplus.....	2943628	-	*69263	*11287	*45384	74476	107154	65537	132780	79376	165332	321156	1871882
31 Retained earnings, appropriated.	*863	-	-	-	-	-	-	-	*855	-	-	-	8
32 Retained earnings-unappropriated	6950613	-	-163880	*-8493	-7823	65207	362894	231921	444333	416228	-106996	580297	5136924
33 Retained earnings (S Corp).....	1746512	-	*-5933	*14755	*-64228	*-42976	699255	*223653	353630	*326682	68715	172960	-
34 Less: Cost of treasury stock...	593642	-	*86006	*408	*6644	*373	97841	*19600	*19176	*63815	25258	5653	268867
35 Total receipts.....	47271476	*166635	855820	957890	1334382	2259423	7767878	2724456	5458251	3332503	2637086	3390256	16386896
36 Business receipts.....	46428029	*144693	817262	958836	1327925	2244319	7712240	2711830	5419441	3288399	2600890	3260596	15944600
37 Interest.....	129996	48	1363	*719	*331	*1159	10501	2899	5604	5282	3167	14900	84022
38 Interest on govt. obligations....	20369	-	-	-	-	-	*2061	*598	*1349	*1304	822	1011	13224
39 Rents.....	43775	3	*929	*4	-	*1285	*2281	10	2278	*2780	1347	15821	17037
40 Royalties.....	79296	-	-	-	-	-	*2444	*367	*192	-	333	3878	72082
41 Net S-T cap gain less net LT loss	*495	-	-	-	-	-	-	-	*19	154	15	15	292
42 Net L-T cap gain less net ST loss	30245	*3553	*481	-	-	*247	*628	11	*171	*510	2167	6239	16239
43 Net gain, noncapital assets.....	38684	*8910	*233	-	-	*601	3966	*2163	1236	1828	425	10108	9214
44 Dividends, domestic corporations.	11179	1	-	-	-	-	*21	-	*382	*1386	208	323	8857
45 Dividends, foreign corporations..	58024	-	-	-	-	-	-	-	-	*259	535	2034	55196
46 Other receipts.....	431383	*9427	*35552	*1331	*6127	11812	33734	6577	27579	30601	27178	75332	166133
47 Total deductions.....	45303355	*183076	871643	964348	1349754	2267866	7541782	2632363	5353148	3222603	2628409	3218329	15070033
48 Cost of goods.....	31842774	*109720	520791	661764	909058	1586186	5586930	1986688	4028547	2443400	1940385	2251435	9817870
49 Compensation of officers.....	840479	*4552	53265	*60972	41532	67616	278367	60714	95584	39919	25115	28378	84465
50 Salaries and wages.....	3202538	*10207	66708	*47091	98624	213730	362724	118359	241714	150174	149076	204741	1539391
51 Repairs.....	209468	*277	6672	*5618	14272	10207	26121	7925	10200	5827	8587	7044	106718
52 Bad debts.....	118811	*265	*387	*3652	*532	6604	23519	8345	18017	12079	7780	11009	26623
53 Rent paid on business property...	534584	*1500	37042	*27240	45975	58912	79217	12968	34387	14483	18880	25664	178316
54 Taxes paid.....	1151671	*23450	20505	37391	40979	63271	202383	59635	117590	66390	50752	61252	408073
55 Interest paid.....	615364	*6221	8946	*5462	8268	16423	82508	26250	97016	40231	94598	57326	172115
56 Contributions or gifts.....	23589	-	*90	-	*14	*144	1855	492	840	934	1814	1524	15882
57 Amortization.....	99524	275	*2306	*6	*242	*528	4730	3894	21877	3424	3431	22962	35849
58 Depreciation.....	1075460	*4754	28027	*13971	25771	31421	108332	42460	103249	63112	49830	101984	502548
59 Depletion.....	406	-	-	-	-	-	-	-	-	-	372	-	34
60 Advertising.....	722964	*2215	4892	*2001	4404	18253	91425	37415	56705	43067	32684	53469	376434
61 Pension, prof sh, stock, annuity.	259619	112	*1541	-	*5843	*1307	20834	6933	22977	15472	16140	12118	156339
62 Employee benefit programs.....	715056	*5827	*6785	*2591	*13107	12334	97870	43289	70531	50271	35021	38615	338815
63 Net loss, noncapital assets.....	19860	134	*34	-	*15	-	9251	*5	581	*127	552	893	8270
64 Other deductions.....	3871189	*13567	113653	96589	141119	180930	565716	216992	433332	273691	193394	339915	1302291
65 Total receipts less total deducts..	1968122	*-16441	-15823	*-6458	-15372	-8443	226095	92094	105103	109900	8677	171927	1316863
Constructive taxable income from related foreign corporations.....	44164	-	-	-	-	-	-	-	-	-	-	564	43600
67 Net income (less deficit), total...	1991917	*-16441	-15823	*-6458	-15372	-8443	224034	91495	103754	108595	7855	171481	1347239
68 Net income, total.....	2535600	*20333	29827	*13336	*27052	52937	306747	95930	201309	127793	96711	197435	1366190
69 Deficit, total.....	543683	*36774	45650	*19794	*42424	61380	82713	*4435	97555	*19198	88856	25954	18950
70 Net income (less def), Form 1120-A.	*301	-	*301	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	367847	*-19302	*7369	*11731	*1664	*-15347	185876	*20977	58769	*34522	10156	71430	-
73 Statutory special deductions, total	96300	*20333	*2464	*1449	*3812	*5067	*3015	*4415	*3671	*2632	3338	1255	44849
74 Net operating loss deduction....	74355	*20333	*2464	*1449	*3812	*5067	*3000	*4415	*3426	*1276	2963	-	26150
75 Dividends received deduction.....	21945	-0	-	-	-	-	*15	-	*245	*1356	375	1255	18699
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1921783	*27221	*2923	*155	*2429	*14860	98503	66103	110022	74212	79266	124749	1321341
78 Income tax before credits, total...	664809	*9528	*438	*23	*364	*2625	30057	22675	37717	25467	27343	43660	464911
79 Regular tax.....	660819	*9528	*438	*23	*364	*2625	29926	22341	37367	25238	27184	43487	462297
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1889	-	-	-	-	-	*131	*328	*310	*182	81	-	857
83 Environmental tax.....	2088	-	-	-	-	-	-	*5	*40	*46	79	160	1758
84 Foreign tax credit.....	31105	-	-	-	-	-	-	195	-	-	14	661	30236
85 U.S. Possessions tax credit.....	754	-	-	-	-	-	-	-	754	-	-	-	-
86 Nonconventional source fuel credit.	405	-	-	-	-	-	-	-	-	-	-	-	405
87 General business credit.....	3287	-	-	-	-	*384	-	-	*135	*0	*34	10	1049
88 Prior year minimum tax credit....	4161	-	-	-	-	-	-	-	*102	*167	*673	640	2580
89 Income tax after credits, total...	625096	*9528	*438	*23	*364	*2241	30057	22243	36796	24759	27319	41310	430016

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 15 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.....	3376	491	*208	-	685	*192	1036	284	222	120	42	32	64	
2 Total assets.....	184758012	-	*2035	-	250278	*161407	2269523	1905439	3426291	4131693	3073024	5294370	164243953	
3 Cash.....	2881299	-	*2031	-	39823	*16283	195023	246495	151512	120100	86387	333597	1690048	
4 Notes and accounts receivable....	19007170	-	-	-	57959	*49355	649637	529765	851583	968700	567623	837613	14494935	
5 Less: Allowance for bad debts.....	555708	-	-	-	-	*736	6293	7017	15519	28747	16675	24258	456463	
6 Inventories.....	15884490	-	-	-	56347	*19353	455926	369161	644779	752844	530172	742025	12313882	
7 U.S. govt. obligations, total....	184175	-	-	-	-	-	-	*19574	*1019	*23113	8380	-	132089	
8 Tax-exempt securities.....	*138876	-	-	-	-	-	-	-	*30814	*29349	47399	4360	26954	
9 Other current assets.....	12169738	-	3	-	*537	*6154	65517	73628	89596	143211	83641	303690	11403760	
10 Loans to stockholders.....	1136117	-	-	-	*11792	*854	*19526	*8933	28210	*24714	3890	9754	1028444	
11 Mortgage and real estate loans...	5027492	-	-	-	-	-	-	-	*3910	*10384	719	89	5012392	
12 Other investments.....	38894735	-	-	-	64	*5908	72278	44606	172729	232224	274398	385517	37707011	
13 Depreciable assets.....	127768431	-	-	-	179547	*138392	1676861	1259871	2966821	2997927	2082304	4199146	112267562	
14 Less: Accumulated depreciation	60007817	-	-	-	108064	*74719	964243	710104	1613711	1434006	878054	1979128	52245788	
15 Depletable assets.....	7014782	-	-	-	-	*30	-	-	-	-	1994	1301	7011456	
16 Less: Accumulated depletion...	1122727	-	-	-	-	*12	-	-	-	-	-	403	1122311	
17 Land.....	1588073	-	-	-	*3736	-	21766	14519	45158	44843	36589	68452	1353011	
18 Intangible assets (Amortizable)...	3929664	-	26	-	*15429	*560	60266	41921	59132	220553	179792	199050	3152936	
19 Less: Accumulated amortization	879360	-	26	-	*8492	*32	16329	13303	33788	89450	21628	42736	653576	
20 Other assets.....	11698582	-	-	-	*1601	*20	39587	27390	44047	115933	86093	256299	11127612	
21 Total liabilities.....	184758012	-	*2035	-	250278	*161407	2269523	1905439	3426291	4131693	3073024	5294370	164243953	
22 Accounts payable.....	17939272	-	-	-	250278	*53656	394626	400324	433708	496339	328892	528852	15240866	
23 Mort, notes, and bonds under 1 yr	9346164	-	-	-	*69927	*27784	255077	194371	344212	478261	338504	192169	7445859	
24 Other current liabilities.....	19096013	-	8	-	18613	*6156	133471	128363	205498	354031	194038	415751	17640082	
25 Loans from stockholders.....	2175995	-	-	-	*13871	-	56669	45899	116249	*11652	56019	28087	1847548	
26 Mort, notes, bonds, 1 yr or more.	49738142	-	-	-	*54520	*52880	421059	440612	911014	1128821	860588	1647007	44221639	
27 Other liabilities.....	19356316	-	41519	-	*43266	*285	25338	68676	80640	196684	163827	407023	18329058	
28 Net worth.....	67106111	-	*-39493	-	-11930	*20646	983282	627194	1334970	1465903	1131157	2075482	59518900	
29 Capital stock.....	10715053	-	*206	-	65443	*583	73273	67313	144142	183524	101299	379793	9699477	
30 Paid-in or capital surplus.....	25869864	-	93	-	*6002	*1921	201352	92852	180777	312084	496286	608880	23969616	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	*1174	-	19921	-	48446	
32 Retained earnings-unappropriated	31887504	-	*-39792	-	-47548	*-11793	218110	63746	327033	553057	272066	734854	29817771	
33 Retained earnings (S Corp).....	3426382	-	-	-	*2957	*33798	504506	413662	789486	564509	258847	566703	291913	
34 Less: Cost of treasury stock.....	4862231	-	-	-	*38784	*3863	113960	*10380	107642	147271	17261	214747	4308323	
35 Total receipts.....	175814764	4055414	*49134	-	704294	*717497	5844147	5313495	7296294	7096781	4749934	7697665	132290110	
36 Business receipts.....	168364008	3860232	*47301	-	701509	*717223	5777561	5267107	7225636	7000918	4631275	7572045	125563201	
37 Interest.....	1710997	*34831	1	-	*1486	*9	3969	4345	10093	12844	24032	53490	1583897	
38 Interest on govt. obligations....	24662	*2375	-	-	-	-	*31	*934	*3121	*1510	132	6255	10303	
39 Rents.....	181139	5184	-	-	-	-	*2328	*5854	*3390	3679	4467	8304	147932	
40 Royalties.....	888264	38174	-	-	-	-	-	-	*2055	*6015	2053	3998	835968	
41 Net S-T cap gain less net LT loss	33886	-	-	-	-	-	-	-	*12	*508	4741	129	28496	
42 Net L-T cap gain less net ST loss	1245039	39541	1832	-	-	-	*248	*1776	*6542	15387	22346	28071	1129296	
43 Net gain, noncapital assets.....	315149	*55939	-	-	-	-	21866	*9463	8363	10942	13677	3169	191730	
44 Dividends, domestic corporations.	61642	-	-	-	-	-	*2	*145	*390	*1870	196	1723	57316	
45 Dividends, foreign corporations..	777656	13122	-	-	-	-	-	-	*630	*170	2834	2352	758548	
46 Other receipts.....	2212322	*6014	-	-	*1298	*265	38143	23870	36062	42937	44182	36129	1983423	
47 Total deductions.....	163925292	3962714	*87155	-	725081	*697122	5570558	5143843	6996481	6886970	4605113	7276161	121974093	
48 Cost of goods.....	113884899	2255770	*29074	-	520066	*492243	4112714	4050734	5420508	5325887	3553821	5499661	82624422	
49 Compensation of officers.....	1246026	*31797	-	-	*21057	*36320	230162	201072	147097	94607	44975	52004	386935	
50 Salaries and wages.....	9158274	381999	-	-	*31759	*32017	296025	236730	369048	313573	214376	362658	6920089	
51 Repairs.....	2733553	*110842	-	-	*2371	*4783	34045	13524	19127	27402	6903	48540	2466016	
52 Bad debts.....	332855	*8834	-	-	*994	*925	19194	7356	21595	21861	10587	9577	231933	
53 Rent paid on business property...	1415368	27262	-	-	*21397	*15783	80549	48490	41196	27104	23952	28913	1100721	
54 Taxes paid.....	3231333	75325	*89	-	18535	*16991	133315	80981	138450	119085	66515	126247	2455799	
55 Interest paid.....	5614994	99286	-	-	*4269	*6543	59787	60586	96967	146988	116104	141540	4882925	
56 Contributions or gifts.....	151275	*966	*399	-	*7	-	1548	*352	2846	2948	2129	3972	136109	
57 Amortization.....	229155	*5862	-	-	*886	*139	5159	3322	8154	16804	8559	12801	167467	
58 Depreciation.....	8328784	183673	-	-	15006	*15537	147144	116107	223019	239318	157396	280239	6951346	
59 Depletion.....	451889	533	-	-	-	*3323	-	-	-	-	15	69	447949	
60 Advertising.....	1165955	*131934	*1216	-	*2116	*1933	9710	6352	12321	23567	17050	58169	901587	
61 Pension, prof sh, stock, annuity.	1112282	*43128	-	-	*361	-	19814	20847	37428	28525	16941	34318	910919	
62 Employee benefit programs.....	3317427	*8975	-	-	*2431	*6001	53756	41284	65409	94989	36487	131206	2876888	
63 Net loss, noncapital assets.....	113538	*30	-	-	23584	-	*488	*204	*1255	1855	9050	333	76738	
64 Other deductions.....	11437685	596496	*56379	-	60244	*67908	363825	255900	392062	402454	320253	485915	8436249	
65 Total receipts less total deducts..	11889472	92700	*-38021	-	-20788	*20375	273589	169652	299812	209810	144821	421503	10316017	
Constructive taxable income from														
66 related foreign corporations.....	619599	60651	-	-	-	-	-	-	*1	*131	-	-	558816	
67 Net income (less deficit), total...	12484410	150976	*-38021	-	-20788	*20375	273558	168718	296692	208432	144689	415248	10864531	
68 Net income, total.....	13139170	168339	*3598	-	*19543	*25661	340977	232054	352119	281257	219471	447873	11048279	
69 Deficit, total.....	654761	*17363	41619	-	*40331	*5286	67419	*63336	55427	72825	74782	32625	183749	
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	*-333	*-333	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	1013193	*48816	-	-	*3218	*20975	235976	143889	208761	90178	31704	134644	95033	
73 Statutory special deductions, total	3396499	262	*8	-	*3351	*3915	*202	*1742	7181	17491	20926	31395	3310027	
74 Net operating loss deduction....	3150679	262	*8	-	*3351	*3915	*200	*1640	*6862	*16015	17952	27970	3072504	
75 Dividends received deduction.....	245819	-	-	-	-	-	*2	*102	*319	*1476	2974	3425	237523	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	8688999	*119879	*3590	-	*12974	12	75666	81446	139055	160628	162085	282913	7650751	
78 Income tax before credits, total...	3482104	*45932	*539	-	*4161	4	23361	28165	49233	57103	58710	103046	3111850	
79 Regular tax.....	3030985	*41725	*539	-	*4161	4	23005	27965	47336	54702	55801	98258	2677490	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	2	-	-	-	-	-	-	-	-	-	-	-	2	
82 Alternative minimum tax.....	433633	3790	-	-	-	-	*356	*162	*1120	2267	2275	4442	419220	
83 Environmental tax.....	15891	178	-	-	-	-	-	*39	*35	134	185	346	14974	
84 Foreign tax credit.....	390493	23456	-	-	-	-	-	-	*1	*624	22	206	366184	
85 U.S. Possessions tax credit.....	4167	-	-	-	-	4	67	-	961	3135	-	-	-	
86 Nonconventional source fuel credit.	5388	-	-	-	-	-	-	-	-	-	-	-	5388	
87 General business credit.....	90497	129	-	-	-	-	-	-	*288	*157	538	163	89223	
88 Prior year minimum tax credit.....	296463	712	-	-	-	-	-	*1350	*1371	*2634	2496	300	287600	
89 Income tax after credits, total....	2695095	*21634	*539	-	*4161	-	23295	26815	46612	50552	55654	102378	2363455	

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

MINOR INDUSTRY 2625 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.....	309	*13	-	-	*108	-	*43	*32	40	*16	13	9	35
2 Total assets.....	11700694	-	-	-	*39204	-	*112330	*244132	618367	*578674	950000	1563036	112900950
3 Cash.....	1031441	-	-	-	*1864	-	*12617	*51244	17170	*27087	14740	127946	778773
4 Notes and accounts receivable....	9396842	-	-	-	*9875	-	*15047	*91350	108462	*125301	129121	211301	8706385
5 Less: Allowance for bad debts.....	302127	-	-	-	-	-	*560	*2981	*1257	*3034	4669	6763	282862
6 Inventories.....	8333639	-	-	-	*13061	-	*18217	*39973	94999	*80962	145525	171815	7769087
7 U.S. govt. obligations, total....	*94689	-	-	-	-	-	-	-	-	*1045	620	-	93025
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	6376502	-	-	-	-	-	*6663	*22775	13283	*13190	19216	72595	6228781
10 Loans to stockholders.....	*1022024	-	-	-	-	-	-	-	*1099	-	1332	-	1019594
11 Mortgage and real estate loans...	4905	-	-	-	-	-	-	-	-	-	-	-	4905
12 Other investments.....	30203520	-	-	-	64	-	*40776	*239	*26000	*16397	137793	90962	29891290
13 Depreciable assets.....	83474646	-	-	-	*87323	-	*50964	*91494	762079	*498609	743320	1537614	79703244
14 Less: Accumulated depreciation	38563484	-	-	-	*75409	-	*33382	*50085	416441	*208143	339752	761647	36678624
15 Depletable assets.....	6351262	-	-	-	-	-	-	-	-	-	1994	1301	6347967
16 Less: Accumulated depletion...	987087	-	-	-	-	-	-	-	-	-	-	403	986684
17 Land.....	705600	-	-	-	*2426	-	-	*124	*2699	*13968	6695	12666	667022
18 Intangible assets (Amortizable)..	1547840	-	-	-	*2646	-	*1920	*6894	*1211	*6894	75054	8886	1451229
19 Less: Accumulated amortization	202333	-	-	-	*2646	-	*1697	-	*226	*4047	4098	2366	187253
20 Other assets.....	8518813	-	-	-	-	-	*1766	-	*9289	*10447	23109	99130	8375071
21 Total liabilities.....	11700694	-	-	-	*39204	-	*112330	*244132	618367	*578674	950000	1563036	112900950
22 Accounts payable.....	13211424	-	-	-	*14249	-	*3884	*109239	73256	*75716	69885	150287	12714910
23 Mort, notes, and bonds under 1 yr	5507776	-	-	-	*4244	-	*5690	*15905	*45486	*63991	67777	33768	5270914
24 Other current liabilities.....	5590310	-	-	-	*8041	-	*7194	*11877	20515	*43561	52414	107341	5339367
25 Loans from stockholders.....	1759995	-	-	-	*2815	-	*2413	*398	-	-	41879	6067	1706423
26 Mort, notes, bonds, 1 yr or more.	30237256	-	-	-	*12773	-	*4420	*30504	244515	*114598	330149	570920	28929378
27 Other liabilities.....	13575486	-	-	-	37688	-	-	*30575	*23292	*60018	67534	244696	13111684
28 Net worth.....	47124447	-	-	-	*40605	-	*88729	*45634	211304	*220791	320362	449957	45828275
29 Capital stock.....	7355230	-	-	-	*10420	-	*1698	*33	29850	*14220	86928	218275	6993806
30 Paid-in or capital surplus.....	19742185	-	-	-	*749	-	*7858	*1032	*41020	*107425	107646	356588	19119867
31 Retained earnings, appropriated.	*47524	-	-	-	-	-	-	-	*1174	-	-	-	46351
32 Retained earnings-unappropriated	20882389	-	-	-	*-12990	-	-	-	137636	*43471	78004	-124906	20761175
33 Retained earnings (S Corp).....	286321	-	-	-	-	-	*79173	*44569	*35654	*77069	49855	-	-
34 Less: Cost of treasury stock...	1189202	-	-	-	*38784	-	-	-	*34030	*21394	2071	-0	1092924
35 Total receipts.....	92586853	*3165827	-	-	*105617	-	*84319	*1132435	1042785	*1083203	1273284	1563053	83136328
36 Business receipts.....	88033914	*2984635	-	-	*105579	-	*80447	*1132404	1035037	*1078409	1233880	1509922	78873602
37 Interest.....	756958	*34185	-	-	*7	-	-	-	*879	*1575	13237	20226	686850
38 Interest on govt. obligations....	10845	2374	-	-	-	-	-	-	*81	-	119	376	7895
39 Rents.....	105721	4746	-	-	-	-	-	-	*2	*17	243	2621	98091
40 Royalties.....	377844	38174	-	-	-	-	-	-	-	-	2053	2106	335511
41 Net S-T cap gain less net LT loss	*10076	-	-	-	-	-	-	-	*12	-	-	-	10064
42 Net L-T cap gain less net ST loss	1037752	39541	-	-	-	-	-	-	*389	-	1239	22240	974342
43 Net gain, noncapital assets.....	181991	44890	-	-	-	-	*3808	-	*399	*394	203	1126	131172
44 Dividends, domestic corporations.	13854	-	-	-	-	-	-	-	*170	-	165	1518	12002
45 Dividends, foreign corporations..	495565	13122	-	-	-	-	-	-	-	*4	2693	1660	478086
46 Other receipts.....	1562333	*4160	-	-	31	-	*65	*32	5816	*2805	19452	1259	1528714
47 Total deductions.....	85570471	*3125237	-	-	*132833	-	*78793	*1093964	1034425	*1070332	1262162	1455544	76317180
48 Cost of goods.....	57776771	*1624121	-	-	*71963	-	*60906	*1016286	849463	*895969	990575	1121305	51146183
49 Compensation of officers.....	328099	*15579	-	-	*8302	-	*3991	*31600	*12737	*9261	14020	5574	227036
50 Salaries and wages.....	4458727	321584	-	-	*7616	-	*711	*11157	30413	*23854	42233	43503	3977657
51 Repairs.....	2076005	*110093	-	-	31	-	*98	*20	*3551	*881	2357	24728	1934246
52 Bad debts.....	106376	*7925	-	-	-	-	*206	*243	*1100	*3775	2371	1894	88864
53 Rent paid on business property...	800306	18752	-	-	-	-	*674	*689	*691	*683	3444	4672	770703
54 Taxes paid.....	1656546	*54999	-	-	*4492	-	*460	*4617	14664	*15830	13793	23244	1524448
55 Interest paid.....	3057486	*84997	-	-	*796	-	*1655	*5829	11340	*17747	44654	40321	2850146
56 Contributions or gifts.....	85684	384	-	-	-	-	-	-	*308	*112	903	538	83438
57 Amortization.....	53199	*3980	-	-	*529	-	*60	-	*887	*1178	3213	2279	41074
58 Depreciation.....	5160918	*165176	-	-	*3426	-	*2193	*9406	50094	*39594	45094	78733	4767201
59 Depletion.....	396720	533	-	-	-	-	-	-	-	-	8	66	396112
60 Advertising.....	711669	121287	-	-	*121	-	*115	*79	*2126	*2495	4592	4752	576104
61 Pension, prof sh, stock, annuity.	588980	40440	-	-	*361	-	*296	*1223	*1696	*4538	4837	5767	529823
62 Employee benefit programs.....	1506814	1309	-	-	-	-	*248	*189	*10690	*18055	16298	17269	1442756
63 Net loss, noncapital assets.....	27622	-	-	-	23584	-	-	-	-	2	467	265	3303
64 Other deductions.....	6778549	*554079	-	-	*11612	-	*7181	*12627	44667	*36360	73304	80636	5958085
65 Total receipts less total deducts..	7016382	*40590	-	-	*-27216	-	*5526	*38472	8360	*12871	11122	107509	6819148
Constructive taxable income from													
66 related foreign corporations.....	432985	60651	-	-	-	-	-	-	*1	-	-	-	372333
67 Net income (less deficit), total...	7438521	*98867	-	-	*-27216	-	*5526	*38472	8280	*12871	11003	107133	7183586
68 Net income, total.....	7694147	106044	-	-	*489	-	*5526	*38472	*23036	*34205	47605	107133	7331636
69 Deficit, total.....	255626	*7176	-	-	*27706	-	-	-	*14756	*21334	36602	-	148051
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-333	*-333	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	69515	-	-	-	-	-	*5526	*38472	*2663	*21064	1789	-	-
73 Statutory special deductions, total	2207569	159	-	-	*60	-	-	-	*809	*188	4438	20357	2181557
74 Net operating loss deduction.....	2111070	159	-	-	*60	-	-	-	*690	*188	1630	17635	2090707
75 Dividends received deduction.....	96499	-	-	-	-	-	-	-	*119	-	2808	2722	90850
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5416160	105885	-	-	*429	-	*95	-	*19564	*12523	38410	87825	5151429
78 Income tax before credits, total...	2229382	40917	-	-	*64	-	*33	-	*6851	*4891	13818	33620	2129188
79 Regular tax.....	1894525	36960	-	-	*64	-	*33	-	*6629	*4258	13106	30648	1802827
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	323943	3790	-	-	-	-	-	-	*221	*623	247	2890	316172
83 Environmental tax.....	10487	167	-	-	-	-	-	-	*1	*10	42	82	10185
84 Foreign tax credit.....	212181	23456	-	-	-	-	-	-	*1	30	-	5	188689
85 U.S. Possessions tax credit.....	2312	-	-	-	-	-	-	-	369	1943	-	-	-
86 Nonconventional source fuel credit.	5355	-	-	-	-	-	-	-	-	-	-	-	5355
87 General business credit.....	75357	129	-	-	-	-	-	-	-	-	-	-	75228
88 Prior year minimum tax credit.....	259534	712	-	-	-	-	-	-	*708	2	1368	-	256744
89 Income tax after credits, total....	1674643	16620	-	-	*64	-	*33	-	*5773	*2916	12450	33616	1603173

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3067	479	*208	-	*577	*192	993	252	181	104	29	23	29
2 Total assets.....	67751319	-	*2035	-	*211075	*161407	2157193	1661306	2807924	3553018	2123025	3731334	51343002
3 Cash.....	1849859	-	*2031	-	*37959	*16283	182407	195251	134342	93013	71647	205652	911275
4 Notes and accounts receivable....	9610329	-	-	-	*48084	*49355	634591	438415	743121	843400	438501	626312	5788549
5 Less: Allowance for bad debts.....	253581	-	-	-	-	*736	5733	4037	14262	25712	12006	17495	173601
6 Inventories.....	7550851	-	-	-	*43286	*19353	437709	329188	549780	671882	384647	570210	4544795
7 U.S. govt. obligations, total....	89486	-	-	-	-	-	-	*19574	*1019	*22068	7760	-	39064
8 Tax-exempt securities.....	*138876	-	-	-	-	-	-	-	*30814	*29349	47399	4360	26954
9 Other current assets.....	5793236	-	3	-	*537	*6154	58854	50853	76314	130021	64424	231096	5174979
10 Loans to stockholders.....	114093	-	-	-	*11792	*854	*19526	*8933	*27112	*24714	2558	9754	8850
11 Mortgage and real estate loans....	5022587	-	-	-	-	-	-	-	*3910	*10384	719	89	5007487
12 Other investments.....	8691215	-	-	-	-	*5908	31503	44368	146728	215828	136605	294555	7815721
13 Depreciable assets.....	44293784	-	-	-	*92224	*138392	1625897	1168377	2204742	2499319	1338984	2661532	32564318
14 Less: Accumulated depreciation	21444334	-	-	-	*32655	*74719	930861	660019	1197270	1225863	538301	1217481	15567164
15 Depletable assets.....	*663520	-	-	-	-	*30	-	-	-	-	-	-	663490
16 Less: Accumulated depletion....	*135640	-	-	-	-	*12	-	-	-	-	-	-	135628
17 Land.....	882473	-	-	-	*1310	-	21766	14396	42458	30875	29894	55786	685988
18 Intangible assets (Amortizable)....	2381824	-	26	-	*12783	*560	58346	41921	57921	213659	104738	190164	1701707
19 Less: Accumulated amortization	677027	-	26	-	*5846	*32	14632	13303	33562	85403	17530	40369	466323
20 Other assets.....	3179768	-	-	-	*1601	*20	37821	27390	34757	105486	62984	157169	2752540
21 Total liabilities.....	67751319	-	*2035	-	*211075	*161407	2157193	1661306	2807924	3553018	2123025	3731334	51343002
22 Accounts payable.....	4727848	-	-	-	*47761	*53656	390742	291085	360452	420623	259007	373565	2525956
23 Mort, notes, and bonds under 1 yr	3838388	-	-	-	*65683	*27784	249387	178465	298727	414271	270726	158401	2174945
24 Other current liabilities.....	13505703	-	8	-	*10573	*6156	126277	116486	184893	310470	141624	308410	12300715
25 Loans from stockholders.....	416000	-	-	-	*11056	-	54256	45501	116249	*11652	14140	22019	141126
26 Mort, notes, bonds, 1 yr or more.	19500885	-	-	-	*41748	*52880	416640	410108	666499	1014224	530439	1076087	15292261
27 Other liabilities.....	5780831	-	41519	-	*5579	*285	25338	38101	57348	136666	96293	162327	5217374
28 Net worth.....	19981664	-	*-39493	-	*28675	*20646	894553	581560	1123666	1245112	810795	1625525	13690625
29 Capital stock.....	3359822	-	*206	-	*55023	*583	71576	67280	114292	169304	14371	161518	2705671
30 Paid-in or capital surplus.....	6127679	-	93	-	*5253	*1921	193494	91820	139758	204659	388640	252291	4849749
31 Retained earnings, appropriated.	22016	-	-	-	-	-	-	-	-	-	19921	-	2095
32 Retained earnings-unappropriated	11005115	-	*-39792	-	*-34557	*-11793	218110	63746	189397	509586	194061	859760	9056596
33 Retained earnings (S Corp).....	3140061	-	-	-	*2957	*33798	425333	369094	753832	487440	208992	566703	291913
34 Less: Cost of treasury stock....	3673029	-	-	-	-	*3863	*13960	*10380	73612	125877	15191	214747	3215399
35 Total receipts.....	83227911	*889587	*49134	-	*598676	*717497	5759828	4181060	6253508	6013577	3476650	6134612	49153782
36 Business receipts.....	80330094	*875598	*47301	-	*595930	*717223	5697114	4134703	6190599	5922509	3397396	6062123	46689599
37 Interest.....	954039	*646	1	-	*1479	*9	3969	4345	9214	11269	10795	15264	897048
38 Interest on govt. obligations....	13816	*1	-	-	-	-	*31	*934	*3040	*1510	13	5879	2408
39 Rents.....	75418	439	-	-	-	-	*2328	*5854	*3388	*3662	4223	5683	49841
40 Royalties.....	510420	-	-	-	-	-	-	-	*2055	*6015	-0	1892	500457
41 Net S-T cap gain less net LT loss	*23810	-	-	-	-	-	-	-	-	*508	4741	129	18432
42 Net L-T cap gain less net ST loss	207287	-	1832	-	-	-	*248	*1776	*6153	15387	21107	5831	154954
43 Net gain, noncapital assets.....	133158	*11049	-	-	-	-	18058	*9463	7964	10548	13474	2043	60558
44 Dividends, domestic corporations.	47788	-	-	-	-	-	*2	*145	*220	*1870	31	205	45314
45 Dividends, foreign corporations..	282092	-	-	-	-	-	-	-	*630	*166	141	692	280462
46 Other receipts.....	649989	*1854	-	-	*1267	*265	38078	23838	30246	40133	24729	34869	454709
47 Total deductions.....	78354821	837477	*87155	-	*592248	*697122	5491765	4049879	5962056	5816638	3342951	5820617	45656913
48 Cost of goods.....	56108128	*631648	*29074	-	*448102	*492243	4051808	3034448	4571045	4429919	2563245	4378356	31478239
49 Compensation of officers.....	917927	*16218	-	-	*12755	*36320	226171	169472	134360	85346	30955	46431	159899
50 Salaries and wages.....	4699547	*60415	-	-	*24143	*32017	295314	225573	338635	289719	172143	319155	2942432
51 Repairs.....	657548	*749	-	-	*2339	*4783	33947	13504	15577	26522	4546	23812	531770
52 Bad debts.....	226479	*909	-	-	*994	*925	18988	7114	20495	18087	8216	7683	143069
53 Rent paid on business property...	615062	*8511	-	-	*21397	*15783	79875	47802	40506	26421	20509	24241	330019
54 Taxes paid.....	1574787	20327	*89	-	*14043	*16991	132855	76364	123786	103255	52722	103003	931351
55 Interest paid.....	2557508	*14289	-	-	*3472	*6543	58132	54757	85627	129241	71450	101219	2032779
56 Contributions or gifts.....	65592	*582	*399	-	*7	-	1548	*352	2537	2836	1226	3434	52670
57 Amortization.....	175956	*1883	-	-	*357	*139	5099	3322	7267	15626	5347	10522	126394
58 Depreciation.....	3167866	*18497	-	-	*11580	*15537	144951	106701	172924	199724	112302	201505	2184145
59 Depletion.....	55169	-	-	-	-	-	*3323	-	-	-	7	3	51836
60 Advertising.....	454286	*10648	*1216	-	*1995	*1933	9595	6274	10195	21073	12458	53418	325483
61 Pension, prof sh, stock, annuity.	523302	*2688	-	-	-	-	19519	19625	35732	23987	12104	28551	381096
62 Employee benefit programs.....	1810612	*7666	-	-	*2431	*6001	53508	41094	54719	76934	20189	113937	1434132
63 Net loss, noncapital assets.....	85916	*30	-	-	-	-	*488	*204	*1255	1853	8583	68	73435
64 Other deductions.....	4659136	*42418	*56379	-	*48632	*67908	356644	243273	347395	366094	246949	405279	2478164
65 Total receipts less total deducts..	4873090	52110	*-38021	-	*6428	*20375	268063	131181	291452	196939	133699	313995	3496869
Constructive taxable income from													
66 related foreign corporations.....	*186615	-	-	-	-	-	-	-	-	*131	-	-	186484
67 Net income (less deficit), total...	5045888	52108	*-38021	-	*6428	*20375	268032	130246	288413	195561	133686	308115	3680945
68 Net income, total.....	5445023	*62295	*3598	-	*19054	*25661	335450	193582	329083	247052	171865	340740	3716643
69 Deficit, total.....	399135	*10186	41619	-	*12626	*5286	67419	*63336	*40670	51491	38179	32625	35698
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	943679	*48816	-	-	*3218	*20975	230449	105417	206098	69114	29914	134644	95033
73 Statutory special deductions, total	1188930	103	*8	-	*3291	*3915	*202	*1742	6372	17302	16488	11038	1128469
74 Net operating loss deduction....	1039610	103	*8	-	*3291	*3915	*200	*1640	*6172	*15827	16322	10335	981796
75 Dividends received deduction....	149320	-	-	-	-	-	*2	*102	*200	*1476	165	703	146673
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3272838	*13994	*3590	-	*12545	12	75571	81446	119491	148105	123675	195088	2499322
78 Income tax before credits, total...	1252722	*5015	*539	-	*4097	4	23328	28165	42382	52213	44893	69425	982662
79 Regular tax.....	1136460	*4765	*539	-	*4097	4	22972	27965	40707	50444	42694	67610	874663
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	2	-	-	-	-	-	-	-	-	-	-	-	2
82 Alternative minimum tax.....	109690	-	-	-	-	-	*356	*162	*899	*1644	2028	1552	103049
83 Environmental tax.....	5404	11	-	-	-	-	-	*39	*35	124	143	263	4789
84 Foreign tax credit.....	178313	-	-	-	-	-	-0	-	-	*595	22	201	177495
85 U.S. Possessions tax credit.....	1855	-	-	-	-	4	67	-	592	1192	-	-	-
86 Nonconventional source fuel credit.	33	-	-	-	-	-	-	-	-	-	-	-	33
87 General business credit.....	15140	-	-	-	-	-	-	-	*288	*157	538	163	13994
88 Prior year minimum tax credit....	36929	-	-	-	-	-	-	*1350	*663	*2632	1129	300	30856
89 Income tax after credits, total....	1020452	*5015	*539	-	*4097	-0	23261	26815	40840	47637	43204	68762	760282

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4714	*148	*2231	*994	*443	*307	288	95	90	56	12	21	30	
2 Total assets.....	56697559	-	*52571	*158304	*156801	*238209	532137	701691	1297875	2050699	819025	3403115	47287131	
3 Cash.....	2095847	-	*7910	*15897	*36074	*17201	83843	105010	139599	192805	104732	170800	1221977	
4 Notes and accounts receivable....	6711838	-	*7068	*41510	*31835	*55593	79076	112229	186818	222103	97317	435454	5442835	
5 Less: Allowance for bad debts.....	544666	-	-	-	*1405	*5961	*1048	*4314	9893	7785	5291	17595	491373	
6 Inventories.....	1325827	-	*599	*1478	*2922	*3861	*12725	*24366	28402	55373	18600	92783	1084718	
7 U.S. govt. obligations, total....	157753	-	-	-	*3316	-	-	*16666	-	*74249	3181	15197	45145	
8 Tax-exempt securities.....	*45490	-	-	-	*1490	-	-	*45	*4518	*39436	-	-	-	
9 Other current assets.....	2077459	-	*721	*153	*3166	*2845	11737	69975	67475	79291	28895	76060	1737140	
10 Loans to stockholders.....	349273	-	-	-	*18194	*3705	*6086	*1514	*14516	*1690	1199	14403	287966	
11 Mortgage and real estate loans...	*30167	-	-	-	-	*2147	-	*5090	-	*1787	-	321	20821	
12 Other investments.....	9170613	-	*588	*1793	*12304	*33507	*21772	*149138	277738	340371	110161	334990	7888252	
13 Depreciable assets.....	28580572	-	*47518	*181515	*138817	*141532	546262	522406	787534	1390693	463917	2412948	21947430	
14 Less: Accumulated depreciation	15117056	-	*23851	*129424	*103023	*93158	348286	371301	477665	781073	250438	1322533	11216303	
15 Depletable assets.....	77690	-	-	-	-	-	-	-	-	-	-	-	77690	
16 Less: Accumulated depletion...	68798	-	-	-	-	-	-	-	-	-	-	-	68798	
17 Land.....	1287054	-	-	-	*2263	*5166	35535	*17704	36966	82110	23148	122537	961624	
18 Intangible assets (Amortizable)...	15223006	-	*45929	*73311	*18971	*57886	*111016	*77577	323718	395139	159323	967636	12992502	
19 Less: Accumulated amortization	2969662	-	*34094	*39318	*13956	*15301	*44264	*31337	138219	121749	*30401	255586	2245436	
20 Other assets.....	8265153	-	*182	*11390	*5834	*29185	*17684	*6923	56369	86260	94682	355701	7600944	
21 Total liabilities.....	56697559	-	*52571	*158304	*156801	*238209	532137	701691	1297875	2050699	819025	3403115	47287131	
22 Accounts payable.....	2748045	-	*2654	*24253	*24782	*31797	30988	48856	62708	80484	35843	127292	2278388	
23 Mort, notes, and bonds under 1 yr	1913973	-	-	*8175	*4116	*28709	*19993	*31097	107921	112679	45712	76111	1479460	
24 Other current liabilities.....	5133209	-	*9889	*3710	*12796	*11391	19359	54824	122934	165870	88784	270937	4372715	
25 Loans from stockholders.....	1080811	-	*29598	*21489	*1487	*27794	*23908	*57263	*44290	*1023	30708	45721	797530	
26 Mort, notes, bonds, 1 yr or more.	13868053	-	*71823	*110686	*24741	*105611	170997	*167686	405349	567121	518673	1671528	10053839	
27 Other liabilities.....	6033184	-	*3489	*0	*1355	*18812	*60827	77515	55413	61941	354433	5399398	5399398	
28 Net worth.....	25920283	-	*-64881	*-10009	*88879	*31552	248080	281138	477159	1068109	37364	857092	22905801	
29 Capital stock.....	2434040	-	*7796	*10581	*8344	*27045	22617	80765	171903	51523	9462	224912	1819093	
30 Paid-in or capital surplus.....	5636264	-	*11725	*43616	*8851	*3035	*66174	*22411	57409	185453	26738	541782	4669068	
31 Retained earnings, appropriated.	*56686	-	-	-	-	-	-	-	*28118	*7824	-	-	20744	
32 Retained earnings-unappropriated	20936941	-	*-14537	*-32717	*51752	*79162	*115725	*97568	211432	649230	-45256	72883	19751698	
33 Retained earnings (\$ Corp).....	788089	-	*-69866	*-31489	*19933	*-12024	*99212	*89717	*137717	*384422	60983	65456	44028	
34 Less: Cost of treasury stock...	3931737	-	-	-	-	*65667	*56648	*9323	*129420	210344	14563	47941	3398831	
35 Total receipts.....	49418280	*619824	*231962	*564097	*296259	*357892	1007464	1162673	1627893	1935729	819723	3471092	37323671	
36 Business receipts.....	46501205	*528440	*230247	*562077	*262579	*354063	1000863	1028961	1582499	1845424	664655	3235028	35206368	
37 Interest.....	793710	*9369	*135	*122	*2033	*1576	*967	*9092	9845	11850	44059	95257	609406	
38 Interest on govt. obligations....	11740	-	-	-	*148	*139	*292	*522	*1598	4711	9	378	3943	
39 Rents.....	120112	80	-	-	*85	-	*571	-	1803	3320	*1397	7063	105792	
40 Royalties.....	166078	24	-	-	-	-	-	-	-	-	441	140	165473	
41 Net S-T cap gain less net LT loss	5368	-	-	-	-	*27	-	-	*1063	*67	3525	36	650	
42 Net L-T cap gain less net ST loss	412464	*10643	-	*1328	*30	*58	*441	*68767	*2294	*1150	808	41252	285693	
43 Net gain, noncapital assets.....	169380	*48033	*177	-	*834	-	*101	*36927	528	8222	13126	8604	52828	
44 Dividends, domestic corporations.	78479	-	-	-	*67	*164	*115	*1335	*2556	9953	*841	2885	60562	
45 Dividends, foreign corporations..	45410	-	-	-	-	-	-	-	*20	-	5	-	45386	
46 Other receipts.....	1114335	*23235	*1404	*570	*30484	*1865	4113	*17069	25687	51031	90858	80449	787570	
47 Total deductions.....	44941949	*623926	*241652	*573086	*298696	*379742	984325	1021001	1515785	1754632	777557	3247167	33524379	
48 Cost of goods.....	16007191	*133832	*135240	*240137	*92114	*114961	468291	416454	559947	692470	246277	1084316	11823152	
49 Compensation of officers.....	782673	*35581	*2238	*38957	*28450	*27551	62409	63039	43771	35022	19787	43657	382211	
50 Salaries and wages.....	9273816	*141521	*33460	*104308	*74223	*81955	144022	213637	331196	398975	117344	665491	6967684	
51 Repairs.....	426852	*8210	*2106	*5716	*3638	*3882	10090	10546	12439	17385	7688	30810	314343	
52 Bad debts.....	436437	*4278	*217	*1230	*28	*4993	*3705	*11074	19388	13555	3767	120918	253285	
53 Rent paid on business property...	670115	*10284	*4346	*12498	*13438	*7539	16749	18778	21761	13814	8789	40849	501269	
54 Taxes paid.....	1629789	*31857	*2867	*21230	*11263	*12700	28274	40157	54647	76724	28299	133488	1188282	
55 Interest paid.....	1615882	*52474	*5756	*11039	*2533	*10055	16685	*24533	46378	53823	100854	217550	1074203	
56 Contributions or gifts.....	92025	*6	*65	-	*165	*289	*463	*794	3637	2901	*1540	4713	7452	
57 Amortization.....	713691	*24337	*7414	*5520	*557	*4794	*6145	*5402	12041	27183	10591	55251	554456	
58 Depreciation.....	1902362	*46382	*10203	*11551	*6159	*10317	37718	27547	54847	92955	34545	160710	1409427	
59 Depletion.....	3180	-	-	-	-	-	-	-	-	-	19	690	2471	
60 Advertising.....	802545	*4953	*629	*2640	*6545	*1779	5692	*22197	14152	20652	20736	32124	670446	
61 Pension, prof sh, stock, annuity.	526175	*5219	-	*937	*7120	*1232	*5808	*4904	15754	22872	13532	27773	421026	
62 Employee benefit programs.....	1195180	*11922	*479	*7239	*4379	*5932	*7382	*23466	29859	51518	16046	70550	966408	
63 Net loss, noncapital assets.....	46001	-	-	-	-	14064	*8	*44	*517	*400	*388	5287	25295	
64 Other deductions.....	8818032	*113070	*36634	*110084	*48083	*77700	170882	138430	295453	234383	147355	552987	6892970	
65 Total receipts less total deducts..	4476331	*-4102	*-9691	*-8989	*-2585	*-21989	22848	141150	110510	176386	42158	223547	3856655	
Constructive taxable income from related foreign corporations.....	61306	-	-	-	-	-	-	-	-	-	-	-	61306	
67 Net income (less deficit), total...	4525897	*-4102	*-9691	*-8989	*-2585	*-21989	22848	141150	110510	176386	42158	223547	3856655	
68 Net income, total.....	4749008	*56672	*5195	*14877	*7861	*7549	32560	145039	133098	183916	43598	261989	3856655	
69 Deficit, total.....	223111	*60774	*14886	*23866	*10445	*29539	*9712	*3889	*22588	*7530	1440	38442	-	
70 Net income (less def), Form 1120-A.	*2022	-	*2022	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	248475	24393	*-5205	*6887	*5557	*-10711	*7864	*51141	*56741	*54040	1330	2746	53691	
73 Statutory special deductions, total	154268	*29558	*3641	-	*54	*850	*81	*12657	6584	13839	*7556	23435	56013	
74 Net operating loss deduction....	89109	*29558	*3641	-	-	*735	-	11722	*4795	*4253	6968	21230	6207	
75 Dividends received deduction....	65158	-	-	-	*54	*115	*81	*935	*1789	9586	*588	2206	49806	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	4335707	*27662	-	-	*2304	*6700	*17841	*81502	66156	116048	*34711	235832	3746951	
78 Income tax before credits, total...	1521738	*10921	-	-	*343	*1083	*5311	*28267	22606	40151	*13085	83244	1316727	
79 Regular tax.....	1511730	*9655	-	-	*343	*1083	*5311	*28174	22592	39746	*11901	81886	1311040	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	990	989	-	-	-	-	-	-	-	-	-	-	1	
82 Alternative minimum tax.....	3592	*271	-	-	-	-	-	-	-	*315	1148	1032	826	
83 Environmental tax.....	5407	*7	-	-	-	-	-	93	*14	90	37	307	4860	
84 Foreign tax credit.....	53447	-	-	-	-	-	-	-	*111	-	1	99	53236	
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	1345	-	-	-	-	-	-	-	-	-	-	-	1345	
87 General business credit.....	4620	*715	-	-	-	-	-	-	*16	-	-	26	3864	
88 Prior year minimum tax credit....	16445	*211	-	-	-	-	-	*545	*687	*384	-	547	14072	
89 Income tax after credits, total....	1445881	*9996	-	-	*343	*1083	*5311	*27706	21807	39768	*13084	82573	1244210	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Periodicals

MINOR INDUSTRY 2720 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.....	5569	*452	2273	1179	643	*267	512	101	86	18	11	13	16
2 Total assets.....	69696274	-	66816	181509	230412	*180996	1098734	750760	1279696	603714	726767	2051030	62525839
3 Cash.....	2485807	-	11725	34525	61043	*73060	222014	66769	135357	52499	74236	129505	1625073
4 Notes and accounts receivable....	8943658	-	*7801	*106473	59755	*9244	331288	179054	293499	96124	154130	449103	7257189
5 Less: Allowance for bad debts.....	1070954	-	-	*14718	*1741	-	13562	*10998	13981	*13380	10366	64062	928146
6 Inventories.....	1311509	-	*10510	*9894	*3191	*12096	25569	*70204	129267	*27097	68342	158093	797247
7 U.S. govt. obligations, total....	163518	-	-	-	-	*1714	*54330	*30203	*16575	*2344	6559	31193	20598
8 Tax-exempt securities.....	*212328	-	-	-	-	-	-	-	*57325	*16652	29136	31350	77866
9 Other current assets.....	2183223	-	*5762	*11386	*12992	*21826	110526	83607	121333	22364	26633	149279	1617516
10 Loans to stockholders.....	105864	-	*15146	*3863	*7305	*3211	*23502	*19989	*14620	8798	1091	6838	1500
11 Mortgage and real estate loans...	*3073	-	-	-	-	-	-	-	*195	*2754	-	125	-
12 Other investments.....	33905637	-	-	*15056	*5714	*21319	56886	*80446	78873	*133209	37631	260814	33215688
13 Depreciable assets.....	6101114	-	*32535	*32849	151166	*26300	377528	239096	592497	227593	387622	761702	3272225
14 Less: Accumulated depreciation	3196424	-	*17656	*22262	103888	*20853	249272	166173	288436	77240	189192	422527	1638925
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	264067	-	-	-	*15972	-	*24089	*5935	49065	*6060	15432	71571	75943
18 Intangible assets (Amortizable)...	20350713	-	-	*7657	*16497	*11	107412	*199339	77990	*113720	310582	335339	19182165
19 Less: Accumulated amortization	4095020	-	-	*3095	*1152	-	*15873	*115094	*18724	*35441	197063	120375	3588203
20 Other assets.....	2028160	-	*993	*-119	*3557	*33067	44297	68382	34240	*20563	11994	273085	1538102
21 Total liabilities.....	69696274	-	66816	181509	230412	*180996	1098734	750760	1279696	603714	726767	2051030	62525839
22 Accounts payable.....	3873267	-	*35334	*80528	*24208	*4107	163803	82137	194924	*32843	53650	194011	3007722
23 Mort, notes, and bonds under 1 yr	1768604	-	*32605	*7060	*16755	-	102560	*130284	53468	*12239	109093	105111	1199429
24 Other current liabilities.....	6293645	-	*19302	*44176	56396	*72528	385134	370019	149228	174772	79967	461330	4480791
25 Loans from stockholders.....	1290455	-	*22304	*101715	*25804	*2429	*3509	*1591	*22866	*6012	-	375	1033850
26 Mort, notes, bonds, 1 yr or more.	19275816	-	*8157	*38583	*59707	-	152791	*113275	155219	*115814	250111	367758	18014401
27 Other liabilities.....	5644688	-	*4493	*6367	*27881	*119794	163321	33831	204538	*67451	118308	535691	4363013
28 Net worth.....	31549798	-	-55380	-96919	19661	*-17862	57616	19622	499453	194582	115637	386754	30426634
29 Capital stock.....	2601359	-	81981	46912	3078	*1804	99980	65420	47758	13054	4510	44903	2191958
30 Paid-in or capital surplus.....	32635219	-	*46043	*16868	*4167	43	95645	*106108	199331	*113563	148827	128887	31775736
31 Retained earnings, appropriated.	*5620	-	-	-	-	-	-	502	*3409	-	-	-	1708
32 Retained earnings-unappropriated	-2660984	-	*-57135	*-99438	*3957	*23668	5447	*-106017	69899	*19542	-49532	101108	-2572484
33 Retained earnings (S Corp).....	113428	-	*-111620	*-61261	*13869	*-42727	-112376	*-26557	189804	*48423	18081	133801	63991
34 Less: Cost of treasury stock...	1144844	-	*14649	-	*5411	650	*31080	*19835	*10749	-	6249	21945	1034276
35 Total receipts.....	35397340	*219543	519728	491028	594709	*443550	2177575	2172008	2256833	576658	983306	2677367	22285035
36 Business receipts.....	32105041	*152131	414773	474801	587325	*409314	2131106	2115219	2213208	551515	922706	2585663	19547281
37 Interest.....	501525	2250	*3271	*34	*1052	*457	5801	*2850	5399	*3784	4647	17967	454012
38 Interest on govt. obligations....	15296	-	-	*278	-	-	*160	*98	*3220	*890	2484	1306	6859
39 Rents.....	56724	19	-	-	-	*1100	*1353	*8744	*811	*440	432	3498	40326
40 Royalties.....	856102	346	-	*36	-	-	*90	849	*546	*1	-	39458	814776
41 Net S-T cap gain less net LT loss	11201	-	-	-	-	-	*762	-	*3235	*2616	26	1023	3539
42 Net L-T cap gain less net ST loss	611181	33814	-	-	-	-	*17393	*17409	*7870	*3949	532	6912	523303
43 Net gain, noncapital assets.....	65524	25620	*12718	*12151	*964	*706	*241	*666	*1095	49	6011	227	5076
44 Dividends, domestic corporations..	15184	20	-	-	-	-	*966	-	*256	*280	334	712	12616
45 Dividends, foreign corporations..	261534	-	-	-	-	-	-	-	-	-	106	1417	260010
46 Other receipts.....	898029	5343	*88967	*3727	*5367	*31973	19702	26174	21193	*13135	46027	19185	617236
47 Total deductions.....	34236438	*172098	603964	488122	592963	*374515	2141465	2117454	2192309	544977	931238	2649478	21427856
48 Cost of goods.....	15362285	*67647	307834	*192218	253470	*183680	1052747	1347569	1076974	278158	476644	1054928	9070415
49 Compensation of officers.....	714733	3804	*35074	*21992	*71406	*40588	101589	105313	86431	12029	20750	46405	169351
50 Salaries and wages.....	4409810	*35850	*65100	*60459	*101935	*30221	354185	223628	288669	73781	140275	365888	2669821
51 Repairs.....	127751	*428	*2574	*877	*1670	*1126	11739	4024	4122	*2466	2958	11349	84419
52 Bad debts.....	295348	*1785	*1348	*1657	*8636	*1707	11443	7695	18167	*1829	2237	7935	230908
53 Rent paid on business property...	574470	*4103	*31223	*5318	*13577	*5095	39840	29324	24525	*4451	11920	44858	360235
54 Taxes paid.....	696718	*3892	20065	29134	19266	*4627	55872	31574	56352	13562	24859	41107	396408
55 Interest paid.....	2020768	*9159	*6588	*4369	*10835	*418	25079	32284	17367	10170	37358	53995	1813146
56 Contributions or gifts.....	40857	57	-	-	*10	-	*193	*318	*1245	*55	429	1334	37215
57 Amortization.....	537215	*292	-	*855	*1222	*22	6753	10004	7734	*18269	8314	12714	471036
58 Depreciation.....	601911	*1579	*8021	*4796	9329	*1596	32846	24419	55039	15813	32945	57002	358526
59 Depletion.....	*2161	-	-	-	-	-	-	-	*2161	-	-	-	-
60 Advertising.....	1280284	*114	*5596	*10967	*9702	*2211	54161	12172	51389	*16155	13966	53425	1050427
61 Pension, prof sh, stock, annuity.	204730	464	*1827	-	*631	*6190	11277	*10398	12587	*3051	10836	15538	131931
62 Employee benefit programs.....	460431	*4711	*2414	*3275	*5335	*650	22249	13475	18425	*8843	15979	36654	328420
63 Net loss, noncapital assets.....	81342	-	-	-	-	-	*9	*566	*1116	*320	56	3416	75860
64 Other deductions.....	6825624	*38213	116300	152206	85939	*96383	361483	264690	470005	86025	131713	842930	4179737
65 Total receipts less total deducts..	1160902	*47445	-84236	2905	1746	*69035	36110	54555	64524	31681	52068	27889	857179
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	232888	-	-	-	-	-	-	-	-	-	-	2609	230279
67 Net income (less deficit), total...	1378493	*47445	-84236	2627	1746	*69035	35950	54456	61304	30791	49584	29192	1080599
68 Net income, total.....	2196017	74388	*11604	*28549	*26793	*71646	129263	*95664	82482	*46870	58009	65301	1505448
69 Deficit, total.....	817524	*26943	95840	*25922	*25047	*2611	93313	*41208	*21177	*16079	8425	36109	424849
70 Net income (less def), Form 1120-A.	*-540	-	*-540	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	6345	6345	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	209487	*-15684	*-51557	*-2117	*16221	*60763	13367	*46375	47165	*21707	16859	20752	35637
73 Statutory special deductions, total	230685	68059	*1773	*4702	*209	1	*13792	*20928	*285	*12841	8055	26367	76373
74 Net operating loss deduction.....	204653	68042	*1773	*4702	*209	1	*13116	*20928	*106	*12645	7747	21911	53472
75 Dividends received deduction.....	26032	16	-	-	-	-	*676	-	*179	*196	308	1756	22901
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1583897	6329	*2296	42	*5731	*8271	*57052	*18171	*32121	*12137	31413	16883	1393452
78 Income tax before credits, total...	556742	3631	*344	15	*870	*2580	*19592	*6511	*10908	*4406	10870	6802	490214
79 Regular tax.....	550358	2152	*344	15	*870	*2580	*19106	*6178	*10896	*4133	10680	5697	487708
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3868	1358	-	-	-	-	*477	*318	-	*253	147	592	722
83 Environmental tax.....	1990	90	-	-	-	-	*9	15	*12	*11	43	28	1783
84 Foreign tax credit.....	306529	8	-	-	-	-	-	-	*25	-	-	13	306483
85 U.S. Possessions tax credit.....	32	-	-	15	17	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*17022	-	-	-	-	-	*15	-	-	-	-	-	17007
88 Prior year minimum tax credit.....	*880	-	-	-	-	-	*64	-	*771	-	45	-	-0
89 Income tax after credits, total....	232278	3623	*344	-	*852	*2580	*19513	*6511	*10111	*4406	10825	6789	166724

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	12717	1618	7651	1365	920	*340	548	110	85	32	16	11	21
2 Total assets.....	40875228	-	114553	220434	302519	*249679	1268485	778130	1279696	1036030	1027705	1833714	32764283
3 Cash.....	1936223	-	29279	36172	94448	*12928	109980	120212	82315	55606	126321	57179	1211782
4 Notes and accounts receivable....	8216737	-	*13328	*24841	73165	*28713	336633	148848	467261	259349	285758	432867	6145974
5 Less: Allowance for bad debts.....	1056355	-	-	-	*1258	*526	12298	*17734	37907	14343	30958	52087	889244
6 Inventories.....	4016512	-	22637	*25301	*53003	*83839	220669	*69252	275435	155461	156503	191349	2763062
7 U.S. govt. obligations, total....	*165635	-	-	-	-	-	*16048	-	-	*10800	6752	24273	107762
8 Tax-exempt securities.....	*47411	-	-	-	-	-	*5498	*11613	-	-	-	6136	24164
9 Other current assets.....	3815354	-	*3066	*22423	18217	*39454	139455	41981	111406	91649	74386	172120	3101198
10 Loans to stockholders.....	133526	-	*9870	*29263	*17986	*5410	*47400	*13756	*6826	*255	329	2429	1
11 Mortgage and real estate loans...	*3830	-	-	-	-	*2257	-	*165	*1409	-	-	-	-
12 Other investments.....	7489494	-	*7918	*1415	-	*60713	*94096	*105969	24340	88200	124432	203717	6778693
13 Depreciable assets.....	10943575	-	69468	*132574	134036	*50868	473392	388632	541478	534305	256034	420263	7942525
14 Less: Accumulated depreciation	5897676	-	41913	*75999	113279	*40384	299096	220754	303670	284351	115516	230055	4172658
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	227145	-	-	-	*1618	*310	*28589	*5671	12210	8748	13320	3968	152710
18 Intangible assets (Amortizable)...	7538165	-	*1218	*18926	*24831	*9923	*66241	*106851	49265	*95703	100337	518846	6546025
19 Less: Accumulated amortization	1116596	-	*464	*8638	*1756	*8443	*23138	*25389	*22355	*39483	19051	84200	883680
20 Other assets.....	4412247	-	*147	*14155	*1510	*4616	65017	*29057	71683	74131	49057	166908	3935966
21 Total liabilities.....	40875228	-	114553	220434	302519	*249679	1268485	778130	1279696	1036030	1027705	1833714	32764283
22 Accounts payable.....	3612611	-	*4267	*42133	82308	*43025	221927	67052	216648	104744	126196	166574	2537739
23 Mort, notes, and bonds under 1 yr	2308537	-	*15180	*21642	*21351	*12613	108396	*124115	143234	89196	115323	105140	1952348
24 Other current liabilities.....	5945262	-	*6033	*36488	62350	*34844	230394	93007	231507	171611	244993	222808	4611226
25 Loans from stockholders.....	1219508	-	79118	*8737	*15754	*33022	*59676	*14803	96776	*737	327	22655	887903
26 Mort, notes, bonds, 1 yr or more.	8839432	-	*10636	*44037	*27112	*43006	215551	*178204	145535	224661	189101	291543	7470046
27 Other liabilities.....	3614864	-	*4790	*28234	*-5548	*-126	*8770	*51544	46890	80755	107510	180697	3111349
28 Net worth.....	15335015	-	-5470	39162	99193	*83295	423771	249406	399107	364326	244256	844297	12593672
29 Capital stock.....	1598697	-	21340	22895	19297	*4911	130275	2043	14629	93272	21415	29914	1238705
30 Paid-in or capital surplus.....	9186582	-	*51649	*149718	*40027	*71225	143528	*110553	53768	*136106	152392	239135	8038480
31 Retained earnings, appropriated.	*7605	-	-	-	-	-	*3251	-	-	-	-	4354	-
32 Retained earnings-unappropriated	4406980	-	-72533	*-77323	*-2467	*9408	21995	*-63849	208023	61579	63391	611244	3647510
33 Retained earnings (S Corp).....	751511	-	-5927	*-53720	*48278	*8994	209092	*225527	*148135	*95967	52681	22485	-
34 Less: Cost of treasury stock.....	616360	-	-	*2408	*5942	*11243	*84370	*24868	*25448	*22599	45623	62835	331023
35 Total receipts.....	36496872	*964172	427793	764045	783155	*271250	2527882	1365039	2159247	1614511	1190231	1878917	22550629
36 Business receipts.....	33986808	*925381	420052	749919	773964	*258197	2402709	1334283	2133133	1585710	1154458	1758407	20490593
37 Interest.....	766884	*11634	*114	*562	*1982	*392	2887	*2259	4982	6631	8275	22314	704852
38 Interest on govt. obligations....	13136	3228	-	-	-	-	*272	*516	*469	*443	863	551	6794
39 Rents.....	89558	1023	-	-	-	-	-	*2819	*426	*927	3086	1604	79672
40 Royalties.....	364596	*2557	-	-	-	*11042	*5122	-	*3408	*4062	2392	15479	320534
41 Net S-T cap gain less net LT loss	*28292	3	-	-	-	-	*7209	-	-	*18	1628	-0	19433
42 Net L-T cap gain less net ST loss	209651	36	-	*340	-	-	*1451	*11	*345	*1522	1620	27413	176915
43 Net gain, noncapital assets.....	287804	*921	*2566	-	-	-	*3	*1151	*495	*175	368	323	281803
44 Dividends, domestic corporations.	55443	1366	-	*668	*160	-	*2341	*6	*375	*170	709	4003	45645
45 Dividends, foreign corporations..	48232	-	-	-	-	-	*426	-	-	*2047	973	13159	31627
46 Other receipts.....	646470	18023	*5061	*12556	*7049	*1619	105461	*23994	15615	12806	15860	35664	392762
47 Total deductions.....	34225500	867072	431695	722928	777927	*285295	2375996	1312113	2052532	1572065	1087044	1731367	21009464
48 Cost of goods.....	13302769	*358611	119330	232268	319031	*119468	1097171	595069	1134876	925054	535296	805391	7061203
49 Compensation of officers.....	884222	9654	*34578	*114790	95849	*25681	143053	49590	59543	31676	31473	42999	245336
50 Salaries and wages.....	5281496	*164694	49039	*60027	43109	*34069	358804	287787	245290	173602	116398	214073	3534605
51 Repairs.....	200804	*6988	*1046	*5673	5110	*1448	14944	6956	8480	7724	4866	10173	127398
52 Bad debts.....	357039	6208	-	*1025	*1040	*641	8964	14213	14882	5042	11292	29841	263891
53 Rent paid on business property...	665382	*7718	21885	*20545	23238	*11211	51417	21969	22574	17503	13886	31910	421526
54 Taxes paid.....	943093	*38212	9903	*12336	14953	*6124	63352	47566	41824	30082	18442	38333	621965
55 Interest paid.....	1486816	9307	*2087	*3329	*6499	*4446	27845	26303	32497	24742	31744	40872	1277146
56 Contributions or gifts.....	83821	*1261	*14	-	*471	*3	*996	*46	1124	*348	1977	2280	75302
57 Amortization.....	388348	*7885	*242	*652	*383	*336	*4741	*7991	19028	10526	3948	24313	308302
58 Depreciation.....	1207594	*89043	7526	*12771	9756	*2419	40479	22990	46945	46917	22109	48161	858478
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	1137057	26693	10678	*22670	23575	*5224	30423	17970	48897	68628	35487	59747	787065
61 Pension, prof sh, stock, annuity.	239683	2294	*879	*14363	*29196	*3942	10066	*10030	10126	6545	5736	8097	138409
62 Employee benefit programs.....	539841	700	*4899	*998	*5480	*2294	25846	*2946	13497	30532	18457	28789	385403
63 Net loss, noncapital assets.....	45103	1333	-	*760	*462	-	*695	*143	*104	*958	923	945	38779
64 Other deductions.....	7462433	136472	169589	220722	199774	*67989	497201	180544	352847	192187	235010	345442	4864656
65 Total receipts less total deducts..	2271372	97100	-3901	41117	5228	*-14045	151885	52926	106714	42446	103187	147550	1541165
Constructive taxable income from													
66 related foreign corporations.....	21559	-	-	-	-	-	-	-	-	*689	-	6295	14574
67 Net income (less deficit), total...	2279795	93872	-3901	41117	5228	*-14045	151613	52410	106246	42692	102324	153294	1548945
68 Net income, total.....	2741629	99141	39394	*63875	*41859	*1493	174939	*89176	122534	67695	113321	162986	1765214
69 Deficit, total.....	461834	*5269	43296	*22758	*36631	*15538	*23326	*36767	*16288	*25003	10997	9692	216270
70 Net income (less def), Form 1120-A.	*-12115	-	*-12115	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-539	*-539	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	346778	*-3703	12189	*48932	*17992	*-4559	86921	*67402	*62015	*19313	11043	29233	-
73 Statutory special deductions, total	444468	17327	*243	*478	*3939	-	*14782	*1971	*2760	*19204	1427	21177	361159
74 Net operating loss deduction.....	388993	16371	*243	*10	*3939	-	*12452	*1966	*2498	*18606	-	12420	320488
75 Dividends received deduction.....	55475	956	-	*468	-	-	*2330	*4	*262	*598	1427	8757	40672
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1891438	81814	*3206	*2437	*16015	*1493	61269	*19355	57759	*29383	100851	112577	1405279
78 Income tax before credits, total...	663772	28977	*481	*366	*2927	*224	20240	*6543	19704	*10556	35039	399081	499081
79 Regular tax.....	654836	28609	*481	*366	*2927	*224	20171	*6531	19667	*10005	34937	39073	491848
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	6243	269	-	-	-	-	*70	*11	*21	*519	-	311	5042
83 Environmental tax.....	2588	99	-	-	-	-	-	*1	*16	*32	102	149	2190
84 Foreign tax credit.....	25582	-	-	-	-	-	*7	-	*38	*872	71	6005	18588
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	4256	508	-	-	-	-	-	-	*188	*103	-	352	3105
88 Prior year minimum tax credit.....	*6209	5	-	-	-	-	-	*2	*343	-	-	965	4894
89 Income tax after credits, total....	627725	28464	*481	*366	*2927	*224	20233	*6541	19135	*9581	34968	32313	472493

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	32346	2394	14402	6092	3077	2421	2910	680	220	76	31	17	25
2 Total assets.....	46856368	-	452936	1016616	1090525	1737380	6088740	4665164	3193123	2445806	2122689	2438128	21605261
3 Cash.....	2468907	-	57067	211183	140485	229165	601278	295810	166671	141012	110854	154026	361356
4 Notes and accounts receivable....	11537059	-	109657	272270	374921	440726	1617110	1281378	972955	628870	533470	436370	4869332
5 Less: Allowance for bad debts.....	236222	-	*293	*1040	*2126	*1942	*21954	*25746	*21804	*26794	*13999	*15286	*105237
6 Inventories.....	4225423	-	45671	67013	76807	117910	665841	533632	522265	289771	246854	239604	1420056
7 U.S. govt. obligations, total....	*107900	-	-	-	-	*21631	*1543	*16490	*14582	*53654	-	-	-
8 Tax-exempt securities.....	41893	-	-	-	-	-	*17191	*12358	*4756	5065	2523	-	-
9 Other current assets.....	2128380	-	18460	31677	23289	69510	252945	192852	141704	86091	56424	78106	1177322
10 Loans to stockholders.....	282276	-	31727	30887	*16055	65774	80554	30328	23557	*1654	1229	512	-
11 Mortgage and real estate loans....	*61285	-	*22003	-	*1258	*7545	*23018	-	-	2125	5336	-	-
12 Other investments.....	3844676	-	*3138	*26961	46620	55172	232005	121400	80982	151897	143403	172939	2810160
13 Depreciable assets.....	36610382	-	825000	1247948	1304031	2034999	6376303	4397347	2334813	1779765	1523202	1201771	13585202
14 Less: Accumulated depreciation	20191359	-	670877	927439	924821	1378407	3932754	2359338	1198395	868338	756083	564035	6610872
15 Depletable assets.....	*59062	-	-	*15202	-	-	*348	-	*40277	*3	-	3231	-
16 Less: Accumulated depletion....	*45246	-	-	*11962	-	-	*139	-	*31266	*3	-	1875	-
17 Land.....	538170	-	*4675	*13755	*1263	19151	63941	73826	50190	18025	28174	58774	206398
18 Intangible assets (Amortizable)...	4354546	-	15278	47697	48894	36747	125370	73161	42877	175562	231937	506941	3050082
19 Less: Accumulated amortization	1351478	-	8755	33318	39598	18028	44376	42176	16839	60867	50721	249611	787189
20 Other assets.....	2420712	-	186	25782	23447	37427	30516	63842	65799	68315	60087	416661	1628651
21 Total liabilities.....	46856368	-	452936	1016616	1090525	1737380	6088740	4665164	3193123	2445806	2122689	2438128	21605261
22 Accounts payable.....	7100795	-	95517	165836	226975	274247	846829	635258	453507	284720	291241	194103	3632562
23 Mort, notes, and bonds under 1 yr	3223858	-	54082	56311	150160	133334	623196	644189	466757	369036	138277	172101	416414
24 Other current liabilities.....	4010452	-	70483	64606	64739	131075	483811	324939	298963	202868	153391	259118	1956459
25 Loans from stockholders.....	1193404	-	282913	279503	66590	81959	185212	108259	99566	*71412	6689	3302	8000
26 Mort, notes, bonds, 1 yr or more.	12976176	-	86444	141925	229897	544916	1630701	1293079	726905	623634	653032	915895	6129747
27 Other liabilities.....	2198279	-	*31417	25502	*14319	26155	81435	96657	149429	131082	72153	110201	1459930
28 Net worth.....	16153404	-	-167922	282933	337845	545694	2237556	1562783	997996	763055	807907	783408	8002148
29 Capital stock.....	2286165	-	70809	136032	145594	58738	279402	114313	123451	140591	163706	89667	963861
30 Paid-in or capital surplus.....	4459471	-	75723	63204	41094	30220	324971	70277	106988	128570	211296	634208	2772919
31 Retained earnings, appropriated.	*21414	-	-	-	-	*1754	-	*18188	-	*1472	-	-	-
32 Retained earnings-unappropriated	7471410	-	-149040	128418	148005	392824	849469	701951	346861	290690	406073	19369	4336790
33 Retained earnings (S Corp).....	3307375	-	23129	25912	48384	95320	956084	849964	545261	218743	166257	90456	287866
34 Less: Cost of treasury stock....	1392432	-	*188543	*70633	*45232	33163	172370	191909	124565	*17012	139426	50293	359287
35 Total receipts.....	76891841	-	546314	2674297	4364498	3704658	4356851	13144253	9016864	5968824	3808263	3475117	2847052
36 Business receipts.....	75583820	-	537917	2643600	4345206	3661333	4318065	13029869	8891807	5904873	3758909	3404596	2792780
37 Interest.....	236851	-	*1055	*1398	3495	3044	9559	18070	5461	6033	11463	11564	20260
38 Interest on govt. obligations....	18190	-	-	-	-	-	*274	*2619	*3521	*215	1428	1528	576
39 Rents.....	145128	-	-	*2501	*1829	*259	3897	*3500	*1230	*1831	1549	3033	125499
40 Royalties.....	13827	-	-	-	-	-	*560	-	-	*1943	160	451	10713
41 Net S-T cap gain less net LT loss	2536	-	-	-	*536	-	*905	*71	*338	*177	230	-	279
42 Net L-T cap gain less net ST loss	45031	-	*549	*341	*9284	*1022	*5987	*1842	2352	*838	2489	2830	17498
43 Net gain, noncapital assets.....	125966	-	*20820	*2251	*18009	12246	12446	23930	3060	4133	9761	811	18498
44 Dividends, domestic corporations.	6193	-	*249	*62	*154	*720	*148	*205	*104	*139	15	2233	2162
45 Dividends, foreign corporations..	7493	-	-	-	-	-	-	*11	*300	338	3058	3787	-
46 Other receipts.....	706805	-	*7342	7680	10641	10469	14706	69751	86526	50609	27102	42886	21020
47 Total deductions.....	74502230	-	543214	2658493	4327729	3669105	4348512	12850778	8749623	5720707	3720036	3309672	2739894
48 Cost of goods.....	48650852	-	350755	1280605	2494007	2032082	2589887	8185103	5913612	4244603	2617443	2440243	1812877
49 Compensation of officers.....	2806921	-	*11840	255255	487448	284435	267303	733756	302357	132868	74776	37963	23499
50 Salaries and wages.....	6392159	-	*36273	274980	381971	382168	430520	1229181	753840	390775	280248	226678	203225
51 Repairs.....	432058	-	*2776	39688	41725	41693	40361	72604	33153	24941	8364	11768	9276
52 Bad debts.....	242039	-	*392	13344	20099	5068	11960	47481	29706	11451	6446	13278	6087
53 Rent paid on business property...	1150157	-	*12019	146829	171356	102451	100106	182164	52701	32910	30216	18429	27609
54 Taxes paid.....	2019708	-	21668	102192	122106	109920	161098	379283	252127	131207	73898	66812	59915
55 Interest paid.....	1609740	-	*18149	25919	24057	48351	70553	213476	180570	96435	90169	75342	102524
56 Contributions or gifts.....	37675	-	8	*330	*616	1099	948	4939	2196	1919	940	1286	1531
57 Amortization.....	155485	-	*2291	2989	6433	3449	5393	11160	14397	6728	10345	8607	27144
58 Depreciation.....	3106273	-	28367	51689	99255	128075	175332	556213	364293	206524	142595	134982	100382
59 Depletion.....	828	-	-	-	-	-	-	-	-	-	433	395	-
60 Advertising.....	519989	-	*1713	11186	17760	23622	30938	47023	104770	27626	39451	12778	11862
61 Pension, prof sh, stock, annuity.	442157	-	*2994	*441	*5103	9957	8220	80540	47207	24691	13792	18140	14569
62 Employee benefit programs.....	1363668	-	*9429	40360	33716	46789	59353	205245	140111	71224	54652	43732	63613
63 Net loss, noncapital assets.....	54086	-	*53	*2227	*553	*661	*5475	5248	1373	*612	19584	9718	1810
64 Other deductions.....	5518436	-	44486	410461	421524	449284	391065	897362	557211	316194	257117	189482	264576
65 Total receipts less total deducts..	2389611	-	3101	15804	36768	35552	8338	293474	267240	248117	88226	165445	107158
Constructive taxable income from													
66 related foreign corporations.....	*6640	-	-	-	-	-	-	-	-	*1518	-	90	5032
67 Net income (less deficit), total...	2378060	-	3101	15804	36768	35552	8064	290856	263719	247903	88317	163917	106672
68 Net income, total.....	3222472	-	*29048	108464	120216	100399	113056	435916	326670	306709	130522	178861	145210
69 Deficit, total.....	844412	-	*25947	92661	83447	64847	104992	145060	62951	58806	42205	14944	38537
70 Net income (less def), Form 1120-A.	*-2636	-	-	*-9455	*6820	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*5053	-	*5053	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	726944	-	*5001	33643	25029	16236	1029	145018	133190	168976	48149	55817	14763
73 Statutory special deductions, total	246247	-	*8550	18789	*22419	34924	*13425	45975	*1707	*20540	*1649	1447	14238
74 Net operating loss deduction....	238291	-	*8550	18669	*22375	34816	*12921	45871	*1563	*20467	*1238	1098	9654
75 Dividends received deduction....	7956	-	*119	*43	*108	*504	*104	*144	*73	*411	349	4584	1518
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1927420	-	*3097	17158	15378	64819	183442	146261	100229	74695	121596	116006	1084738
78 Income tax before credits, total...	668717	-	*759	*457	2574	2328	16113	56607	50787	38172	26487	43662	40676
79 Regular tax.....	645685	-	*457	2574	2328	15526	53466	47817	36606	25396	41948	40137	379430
80 Personal holding company tax....	*242	-	-	-	-	-	*242	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	20665	-	*759	-	-	-	*587	2899	2947	*1516	*1049	1575	393
83 Environmental tax.....	2118	-	-	-	-	-	-	*23	*49	42	131	146	1727
84 Foreign tax credit.....	2740	-	-	-	-	-	-	-	*0	*426	-	42	2271
85 U.S. Possessions tax credit.....	2623	-	-	-	-	-	-	2207	416	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	9855	-	*38	-	-	*278	*1438	*74	*135	*482	239	59	7113
88 Prior year minimum tax credit.....	7239	-	-	*68	*91								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 17 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.....	12967	189	4507	*807	1502	1458	2685	638	487	241	124	109	220
2 Total assets.....	722100859	-	116778	*161898	564026	1059779	5969723	4471273	7558841	8598017	8922289	17564151	667114083
3 Cash.....	17841207	-	25727	*13576	56772	124463	643517	362323	728737	684662	676339	1439758	13085331
4 Notes and accounts receivable....	131372928	-	*29731	*72298	163332	279114	1682103	1351177	1867488	1749545	1638220	3083487	119456432
5 Less: Allowance for bad debts.....	2498056	-	-	-	*1475	*4434	31356	36622	42594	39823	47724	86619	2207409
6 Inventories.....	52109557	-	*17449	*10008	137225	242464	1336733	1024544	1422174	1388085	1529159	2300490	42701226
7 U.S. govt. obligations, total....	574523	-	-	-	*13285	*59	*18471	*17874	*38194	*68184	38357	172146	207954
8 Tax-exempt securities.....	3253523	-	-	-	-	-	*8900	*19797	*29112	*12686	77265	84722	3021041
9 Other current assets.....	30746167	-	*17116	*2470	9132	26451	260283	218768	453809	624443	670038	1062475	27401181
10 Loans to stockholders.....	8221030	-	*2931	*4876	*5871	*15920	60823	*9215	29127	30783	48173	93985	7919328
11 Mortgage and real estate loans....	12827359	-	-	-	-	*6439	*21952	-	*1558	*1288	-	612	12795510
12 Other investments.....	191930411	-	*14742	*8509	*61	95044	344424	136272	455542	610432	895049	2485723	186884616
13 Depreciable assets.....	274991989	-	*28973	*107420	432491	659405	3541568	2445672	4048415	4609331	4147699	8864751	246106264
14 Less: Accumulated depreciation	133670961	-	*22907	*65003	275512	433411	2135033	1263344	1997572	2085068	1758161	3792000	119842941
15 Depletable assets.....	5646132	-	-	-	-	-	-	*11770	*2391	-	-	21800	5610171
16 Less: Accumulated depletion....	3505841	-	-	-	-	-	-	*418	*489	-	-	11709	3493225
17 Land.....	5523167	-	-	-	*13400	22980	74765	53378	160315	144331	117486	255132	4681381
18 Intangible assets (Amortizable)...	58981580	-	*4121	*7385	*13031	25294	142370	120445	336629	663371	818925	1390717	55459291
19 Less: Accumulated amortization	8639157	-	*872	*2622	*9817	*14762	79659	73676	106041	154796	226576	258738	7711597
20 Other assets.....	76395301	-	*-233	*2982	*6230	14752	79861	74099	132046	290563	298040	457430	75039531
21 Total liabilities.....	722100859	-	116778	*161898	564026	1059779	5969723	4471273	7558841	8598017	8922289	17564151	667114083
22 Accounts payable.....	87008339	-	*20265	*64361	166422	227255	1003148	804126	1065022	901173	780198	1561120	80474709
23 Mort, notes, and bonds under 1 yr	55898084	-	*1833	*61402	56724	111492	781341	470555	544346	738549	720971	1203508	51207364
24 Other current liabilities.....	73501906	-	*6586	*94294	54322	77647	400996	381696	604177	714402	795946	1452643	68919197
25 Loans from stockholders.....	10656324	-	*46257	*110097	80669	106633	437705	205589	99136	*134042	116735	454870	8864590
26 Mort, notes, bonds, 1 yr or more.	151213523	-	*51386	*50131	180360	174561	899595	710669	1328778	1446428	1583733	2805910	141981972
27 Other liabilities.....	91798386	-	*2577	-	*31551	18110	84326	102319	281188	537470	322898	929303	89488643
28 Net worth.....	252024298	-	-12126	*-218387	-6021	344081	2362611	1796319	3636193	4125414	4601808	9216796	226177608
29 Capital stock.....	35146390	-	6913	*46201	48898	26125	551293	438996	857615	1077060	716428	912027	30464834
30 Paid-in or capital surplus.....	144090312	-	*17075	*21256	*43942	279511	1225483	661029	2698969	3170343	2859627	5674272	127438806
31 Retained earnings, appropriated.	673760	-	-	-	-	-	*239	*328	*1999	-	13	41099	630082
32 Retained earnings-unappropriated	116549407	-	*-10230	*-180964	34004	73606	34021	322218	-903534	-399179	835069	2523379	114221015
33 Retained earnings (S Corp).....	3495648	-	*6792	*-103111	*-59509	*101068	654609	457376	1192044	455407	445286	345687	-
34 Less: Cost of treasury stock....	47931219	-	*32676	*1770	*73356	*136229	103035	83627	210899	178217	254614	279668	46577129
35 Total receipts.....	541327883	3411450	523238	*729832	1378967	2928113	12650502	8455178	12653842	10953635	10631882	19166188	457845055
36 Business receipts.....	494060715	3268041	497718	*726329	1376393	2854772	12467961	8316883	12381647	10582318	10153944	18088330	413346378
37 Interest.....	10393536	13916	*347	*128	*699	6080	23508	22256	53766	73786	90218	198354	9910479
38 Interest on govt. obligations....	175173	13301	-	-	-	-	*1390	*2448	5726	3256	6491	6310	136251
39 Rents.....	865167	*485	-	-	-	*1017	*4586	4630	7229	4700	14194	15610	812716
40 Royalties.....	8085815	*37908	-	-	-	-	*18300	*21459	5320	16469	38888	79497	7867975
41 Net S-T cap gain less net LT loss	106719	-	-	-	-	-	*1850	*66	-	*256	506	26254	77789
42 Net L-T cap gain less net ST loss	5283023	*28338	-	-	-	*19784	*4557	*267	5036	12200	81053	81352	5050437
43 Net gain, noncapital assets.....	1379915	*40452	*4973	*1644	*64	*24017	28451	3822	33723	6653	10192	175809	1050114
44 Dividends, domestic corporations.	1206102	*20594	-	-	-	*1660	*2649	*306	*521	451	6387	14964	1158572
45 Dividends, foreign corporations..	6673360	*21649	-	-	-	-	*793	-	*4562	*12945	38417	59506	6535487
46 Other receipts.....	13098358	-33234	*20200	*1731	*1811	20783	96457	83041	156313	240601	191592	420203	11898858
47 Total deductions.....	496424742	3297379	487240	*799059	1376810	2816057	12509395	8208253	12267283	10641261	10137581	17033878	416850544
48 Cost of goods.....	296204729	1798498	252611	*504625	861305	1869547	8014420	5764287	8315551	6943604	6689459	11146387	244044435
49 Compensation of officers.....	3972613	44402	*35232	*46895	67430	219491	600901	294778	274778	202813	158105	164639	1863150
50 Salaries and wages.....	39060891	430864	*18265	*46973	86126	198993	1066829	473446	962693	871221	715777	1179856	33009847
51 Repairs.....	4425631	16982	6318	*6572	9199	17967	75372	32545	42744	41958	37599	82448	4055926
52 Bad debts.....	1216908	2988	*255	*3172	*2217	*3991	68594	35832	28742	36405	29496	22749	982468
53 Rent paid on business property...	4582665	33668	29228	*38793	30577	50324	199345	64537	104983	103347	74059	129173	3724631
54 Taxes paid.....	9631274	56455	11909	*21789	38862	68980	275206	162110	211989	172995	156518	310134	8144327
55 Interest paid.....	19989740	70023	*1828	*12563	29832	37123	176802	122658	170598	174649	201694	360143	18631828
56 Contributions or gifts.....	996016	4013	*8	*8	*53	*451	2635	1606	1746	5595	6240	11774	961887
57 Amortization.....	2279114	28848	*429	*753	*3299	*2486	20644	8061	31010	44428	52875	91075	1995206
58 Depreciation.....	17688131	100934	*3781	*18510	35406	46311	278668	189375	312539	345593	310962	619559	15426493
59 Depletion.....	305690	180	*75	-	-	-	-	-	*138	-	37	7469	297791
60 Advertising.....	13557277	43743	*3965	*896	19845	11455	93117	110408	172453	244106	187889	169248	12500151
61 Pension, prof sh, stock, annuity.	3689164	12013	-	*7213	*204	17108	41456	26903	61807	61514	54793	108059	3298094
62 Employee benefit programs.....	8536317	33930	*2198	*3889	7282	23847	140143	84758	115021	155473	122317	235075	7612384
63 Net loss, noncapital assets.....	535040	*1613	-	-	-	*453	9833	2418	35898	28371	26128	13249	417078
64 Other deductions.....	69753543	618227	121137	*86409	185171	247531	1445431	834532	1424593	1209190	1313633	2382841	59884849
65 Total receipts less total deducts..	44903141	114071	35998	*-69227	2157	112056	141107	246925	386559	312374	494301	2132310	40994510
Constructive taxable income from													
66 related foreign corporations.....	8283912	12237	-	-	-	-	*7302	-	*2210	*24768	27137	48398	8161860
67 Net income (less deficit), total...	53011880	113007	35998	*-69227	2157	112056	147019	244477	383044	333886	514946	2174398	49020120
68 Net income, total.....	56657863	194609	*52835	*4313	60159	200008	530007	416723	803397	754129	801778	2472935	50366969
69 Deficit, total.....	3645983	81602	*16837	*73540	*58002	87953	382988	172246	420353	420242	286832	298537	1346849
70 Net income (less def), Form 1120-A.	*-6163	-	*-633	-	*-5530	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-15146	*-15146	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1168677	*16370	*28895	*-39455	*15217	*124297	215840	173217	321205	167887	103605	41599	-
73 Statutory special deductions, total	4624221	*49769	*7188	-	*3432	*9048	47178	*11615	110262	100515	90769	246932	3947513
74 Net operating loss deduction....	2519575	*32801	*7188	-	*3432	*7886	44297	*11401	105766	95112	80499	217634	1913558
75 Dividends received deduction....	2104646	*16968	-	-	-	*1162	*2881	*214	4495	5403	10271	29298	2033955
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	50701647	127903	*8677	*4313	*10767	62532	216694	216413	348887	485959	601633	2188393	46429476
78 Income tax before credits, total...	18123963	44372	*1399	*664	*1656	17191	69353	74332	121840	172409	214176	779280	16627290
79 Regular tax.....	17706932	43913	*1399	*664	*1656	17170	65714	72752	119231	166485	207800	763657	16246492
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	21	-	-	-	-	-	-	-	-	-	-	-	21
82 Alternative minimum tax.....	353298	1334	-	-	-	-	*3639	*1555	2454	5501			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4803	*120	*1487	*343	*621	440	1053	272	173	109	44	50	89
2 Total assets.....	312923403	-	*53786	*57227	*233066	367550	2339361	1929286	2675588	3919353	3148935	8419023	289780228
3 Cash.....	6986256	-	*7904	*221	*20735	59368	278796	110082	89173	113304	157113	605642	5543917
4 Notes and accounts receivable....	52602647	-	*4835	*20467	*66802	109139	665212	583423	757459	860978	606728	1448842	47478763
5 Less: Allowance for bad debts.....	791823	-	-	-	-	*3463	6903	8713	12214	13500	14183	31697	701150
6 Inventories.....	20519783	-	*8072	*2947	*50887	73004	443254	428059	470791	681798	499321	1093812	16767838
7 U.S. govt. obligations, total....	126168	-	-	-	-	-	-	*6409	*2351	-	20446	90886	6075
8 Tax-exempt securities.....	5644773	-	-	-	-	-	-	*19797	*12640	*7540	11542	1948	511006
9 Other current assets.....	8115541	-	*15216	*1823	*6351	*13335	108745	61030	113889	141129	185437	412844	7055742
10 Loans to stockholders.....	7451741	-	*2931	*259	*748	*5083	13311	*3033	*15897	*20925	14415	93985	7281155
11 Mortgage and real estate loans...	*1451	-	-	-	-	-	*556	-	-	-	-	305	589
12 Other investments.....	99248406	-	*14742	-	*61	*29675	80379	15847	205450	229801	296561	912982	97462909
13 Depreciable assets.....	157312382	-	*5858	*52303	*150428	211648	1691860	1185592	1708632	2511862	2026538	5311121	142456541
14 Less: Accumulated depreciation	83988969	-	*5773	*25421	*70771	138348	1016781	555110	853456	1088031	877987	2382688	76974602
15 Depletable assets.....	5500847	-	-	-	-	-	-	-	*2391	-	-	17111	5481345
16 Less: Accumulated depletion...	3485804	-	-	-	-	-	-	-	*489	-	-	8993	3476322
17 Land.....	2596613	-	-	-	*4497	*4596	39544	23813	75441	77949	50386	122761	2197625
18 Intangible assets (Amortizable)...	15623597	-	*4014	*806	*5913	35135	31635	112675	270989	119016	595285	14448130	
19 Less: Accumulated amortization	1901979	-	-	-	*695	*4185	16300	*8798	56817	67710	38758	85903	1622813
20 Other assets.....	26442074	-	*0	*616	*3217	*1785	22555	33187	31776	172319	92358	220780	25863480
21 Total liabilities.....	312923403	-	*53786	*57227	*233066	367550	2339361	1929286	2675588	3919353	3148935	8419023	289780228
22 Accounts payable.....	25575844	-	*3821	*31382	*58490	66465	433694	309940	384603	517681	310370	785681	22673716
23 Mort, notes, and bonds under 1 yr	26703324	-	-	*19827	*12070	*42945	316684	173565	197801	410822	318094	444014	24767501
24 Other current liabilities.....	24114222	-	*3195	*80938	*14835	42146	171732	168921	187524	282519	275323	499442	22387647
25 Loans from stockholders.....	7132848	-	*12719	*23945	*24331	*50284	192646	*123559	*26099	*33418	29919	374870	6241059
26 Mort, notes, bonds, 1 yr or more.	69477479	-	*48104	*12786	*87021	*32190	421123	385468	473995	890449	683592	1831721	64611029
27 Other liabilities.....	51084868	-	*2606	-	*0	*13546	51226	*65511	75027	177984	178700	568443	49957036
28 Net worth.....	108834819	-	*-11448	*-111651	*36319	119973	752256	702322	1330539	1606479	1352937	3914853	99142240
29 Capital stock.....	11757375	-	*1331	*553	*15926	6132	269549	127995	267979	554471	168527	430548	9914364
30 Paid-in or capital surplus.....	72216869	-	*-10422	*18860	*9071	*99526	334654	189516	491316	469857	770116	1608356	68236019
31 Retained earnings, appropriated.	47739	-	-	-	-	-	-	-	-	-	-	19269	28470
32 Retained earnings-unappropriated	45769847	-	*-387	*-131065	*14586	58135	76032	89844	67858	429176	261676	1784955	43119037
33 Retained earnings (S Corp).....	1691637	-	*30707	-	*2004	*22162	100592	298035	524001	*185483	249908	282754	-
34 Less: Cost of treasury stock....	22648648	-	*32676	-	*1259	*65982	28571	*3068	*20615	32508	97290	211030	22155650
35 Total receipts.....	221509636	*397432	*219340	*249163	*460597	1281066	5292931	3582705	4498528	5489369	4153047	9249325	186636134
36 Business receipts.....	203142753	*388507	*207676	*248024	*459901	1219855	5230283	3534822	4439839	5378584	4035751	8888629	169110881
37 Interest.....	4644112	*1850	*347	*115	*210	3149	8513	4693	8522	24465	24556	78985	4488708
38 Interest on govt. obligations....	37982	28	-	-	-	-	*157	*823	*2460	*349	2143	4465	27559
39 Rents.....	364723	6	-	-	-	*711	*2231	*3463	*692	1368	13296	9932	333023
40 Royalties.....	2797826	757	-	-	-	-	*6998	*15947	*963	*4470	15949	20154	2732588
41 Net S-T cap gain less net LT loss	55055	-	-	-	-	-	*1406	*66	-	-	12	23307	30263
42 Net L-T cap gain less net ST loss	1785778	*1039	-	-	-	*17828	*5	*55	*4573	1261	720	69264	1691034
43 Net gain, noncapital assets.....	759114	*120	*4973	-	*64	*23152	*971	2512	2633	4112	1787	35202	683587
44 Dividends, domestic corporations..	528462	1	-	-	-	-	*2641	-	*27	*148	291	7717	517638
45 Dividends, foreign corporations..	2538968	1027	-	-	-	-	*24	-	*2248	*4733	30509	38348	2462079
46 Other receipts.....	4854862	*4096	*6343	*1024	*422	*16370	39702	20324	36571	69878	28035	73322	4558775
47 Total deductions.....	204637746	*376514	*199981	*261192	*455460	1198953	5207622	3432259	4319598	5353806	3960058	8620114	171252190
48 Cost of goods.....	133334369	*191336	*118209	*144216	*303367	869492	3410668	2523667	3160482	3938676	2877769	6420557	109375929
49 Compensation of officers.....	1400723	*12267	*21736	*27131	*23348	90072	234491	127833	106292	74810	51049	76655	555038
50 Salaries and wages.....	11919795	*67843	*18265	*7832	*17115	53033	414067	180044	253019	313933	231363	438485	9924797
51 Repairs.....	2813875	*4290	*4172	*922	*4403	*6716	31030	11979	19979	15804	18541	42296	2653742
52 Bad debts.....	305198	*301	*46	*2707	*380	*727	32402	7968	6138	9044	11553	10679	223222
53 Rent paid on business property...	1676658	*2482	*4408	*24247	*14839	*18227	82514	19145	24963	41702	30434	43368	1370328
54 Taxes paid.....	4592065	*10351	*5015	*7393	*12464	24362	121063	65241	69959	75835	63197	139812	3997373
55 Interest paid.....	9197762	*5521	*790	*6803	*9712	14413	84945	59859	55733	112057	77380	198076	8572472
56 Contributions or gifts.....	232138	*126	*8	*8	*41	*191	591	*996	615	861	1144	2694	224862
57 Amortization.....	632737	*578	-	*18	*559	*1511	9139	*1278	5554	17638	10779	43913	541771
58 Depreciation.....	9214076	*12887	*1550	*7179	*19493	15306	136765	90501	129741	199137	157759	384582	8059176
59 Depletion.....	240809	158	-	-	-	-	-	-	*138	-	-	6405	234108
60 Advertising.....	1141556	*482	*2599	*185	*2139	*854	15738	7165	24515	21581	37454	29313	999532
61 Pension, prof sh, stock, annuity.	1332552	*4143	*5810	*204	*6265	20406	12429	20956	24855	16590	69364	1151530	
62 Employee benefit programs.....	4174328	*4564	*1166	*2218	*2965	*11042	64469	32851	37262	65412	50165	133346	3768868
63 Net loss, noncapital assets.....	131246	*166	-	-	-	*451	*2121	*156	10873	7526	1367	8404	100182
64 Other deductions.....	22297859	*59020	*22016	*24523	*44431	86292	547212	291115	393378	434933	323515	572164	19499260
65 Total receipts less total deducts..	16871890	*20918	*19359	*-12029	*5136	82112	85309	150447	178930	135563	192989	629211	15383944
Constructive taxable income from													
66 related foreign corporations.....	2440795	228	-	-	-	-	-	-	*1185	*3772	20965	16228	2398415
67 Net income (less deficit), total...	19274703	*21118	*19359	*-12029	*5136	82112	85152	149624	177655	138986	211812	640974	17754801
68 Net income, total.....	20053333	*28843	*24165	*4225	*31409	99033	198937	198543	242275	260318	278656	714845	17972085
69 Deficit, total.....	778630	*7724	*4806	*16254	*26273	*16921	113785	*48918	*64620	121332	66844	73871	217284
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-539	*-539	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	493173	-	*10197	-	*5070	*43843	65590	109328	110378	*39373	73596	35796	-
73 Statutory special deductions, total	2303717	752	*5290	-	*3432	*4321	*18787	*5260	17146	57375	28457	130799	2032098
74 Net operating loss deduction.....	1158771	-	*5290	-	*3432	*4321	*16681	*5260	*14879	*54759	26940	107480	919728
75 Dividends received deduction....	1144945	752	-	-	-	-	*2106	-	*2267	*2615	1516	23320	1112370
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	17195944	*28091	*8677	*4225	*3440	*46312	86949	75786	113956	162627	172470	551726	15941684
78 Income tax before credits, total...	6204970	*9543	*1399	*634	*516	*14079	27987	26008	39838	59791	62911	204411	5757853
79 Regular tax.....	6003753	*9524	*1399	*634	*516	*14058	26160	25533	38974	55589	59615	192226	5579526
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	13	-	-	-	-	-	-	-	-	-	-	-	13
82 Alternative minimum tax.....	176597	-	-	-	-	-	*1827	*471	*843	4053	3098	11411	154895
83 Environmental tax.....	24386	*19	-	-	-	21	-	*4	*76	150	199	775	23143
84 Foreign tax credit.....	1596715	349	-	-	-	-	-	*410	*2789	20305	15024	1557427	
85 U.S. Possessions tax credit.....	53812	13	-	-	-	-	656	404	7906	-	-	-	44833
86 Nonconventional source fuel credit.	65608	-	-	-	-	-	-	-	-	-	-	246	65362
87 General business credit.....	104232	*643	-	-	-	-	*345	*2015	*320	*1697	175	904	98134

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: DRUGS

MINOR INDUSTRY 2830 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.....	1456	*13	*246	*118	*113	*190	421	70	90	53	38	38	65
2 Total assets.....	265217520	-	*7713	*27757	*52989	*126810	949972	453271	1459295	1889624	2814744	5931638	251503706
3 Cash.....	7100676	-	*3681	*312	-	*23159	128646	105959	319862	431920	363122	701955	5022058
4 Notes and accounts receivable....	58394649	-	*2302	*26761	*20602	*30861	217065	92348	216905	197890	420641	1009459	56159815
5 Less: Allowance for bad debts.....	1168831	-	-	-	*792	*237	9449	*10532	3224	3645	13871	30803	1096279
6 Inventories.....	17482397	-	*1730	-	*19368	*31582	228851	*85835	224194	139868	345617	737966	15667386
7 U.S. govt. obligations, total....	204109	-	-	-	-	-	*18471	-	*22015	*52667	15529	70205	25222
8 Tax-exempt securities.....	1846661	-	-	-	-	-	*240	-	-	-	42070	82774	1721577
9 Other current assets.....	13889111	-	-	-	*209	*5507	56602	19532	146629	364490	374881	503979	12417282
10 Loans to stockholders.....	55148	-	-	-	-	*949	*6010	-	*6954	223	30206	-	10807
11 Mortgage and real estate loans...	76356	-	-	-	-	-	-	-	-	-	-	-	76356
12 Other investments.....	67627825	-	-	-	-	*2828	*10887	*22475	113954	209366	327253	973177	65967886
13 Depreciable assets.....	67305981	-	*3238	*17	*56285	*70431	520431	208508	624069	566005	786038	2118983	62351976
14 Less: Accumulated depreciation	26959153	-	*3238	*2	*43510	*47792	298506	88406	269111	258403	306973	747126	24896084
15 Depletable assets.....	469	-	-	-	-	-	-	-	-	-	-	-	469
16 Less: Accumulated depletion...	197	-	-	-	-	-	-	-	-	-	-	-	197
17 Land.....	1493392	-	-	-	-	*137	*9572	*12211	*16524	11705	26352	49968	1366923
18 Intangible assets (Amortizable)...	24417540	-	-	-	-	*11351	77728	*5362	40054	203133	425442	484680	23169791
19 Less: Accumulated amortization	3709735	-	-	-	-	*2547	*41427	*1007	12574	41045	109779	103085	3398271
20 Other assets.....	37161121	-	-	*669	*827	*580	24853	*988	13043	15450	88215	79508	36936989
21 Total liabilities.....	265217520	-	*7713	*27757	*52989	*126810	949972	453271	1459295	1889624	2814744	5931638	251503706
22 Accounts payable.....	44678943	-	-	*21233	*19548	*32141	144381	60717	144680	77762	159140	494162	43525180
23 Mort, notes, and bonds under 1 yr	20608356	-	-	*40239	*8087	*2077	108030	*23680	78856	66960	121450	347600	19811377
24 Other current liabilities.....	24213950	-	-	*6183	*17768	*18005	64867	44255	134352	143833	186654	528347	23069685
25 Loans from stockholders.....	1319280	-	*1972	*7982	*36986	*48160	59787	*6598	*2770	*95864	53046	-	1006114
26 Mort, notes, bonds, 1 yr or more.	45834058	-	-	*5148	*30450	*13432	169116	*33024	257991	110390	364521	485759	44364226
27 Other liabilities.....	26840628	-	-	-	-	-	*17195	*8539	23021	37053	48962	73929	26631929
28 Net worth.....	101722305	-	*5742	*-53028	*-59850	*12995	386596	276458	817625	1357762	1880970	4001841	93095195
29 Capital stock.....	13737035	-	*246	*27969	*1	*3597	69484	234326	322598	349228	387828	304483	12037274
30 Paid-in or capital surplus.....	44227522	-	*10381	*2396	*338	*133574	699703	*334875	1420337	2331668	1861522	3034312	34398415
31 Retained earnings, appropriated.	126654	-	-	-	-	-	-	-	-	-	-	1925	124729
32 Retained earnings-unappropriated	63248916	-	*-4886	*-49899	*-138292	*-518128	-287929	-977534	-1357353	-364954	678046	66269844	-
33 Retained earnings (S Corp).....	201665	-	-	*-33494	*-60173	*141116	*153078	-	*89834	38304	-	-	-
34 Less: Cost of treasury stock...	19819487	-	-	-	*17	-	*17541	*4814	*37610	*4085	3427	16926	19735067
35 Total receipts.....	163438102	1743707	*3277	*331439	*152536	*300302	1269230	635180	1704037	1014514	1861216	6205885	148216781
36 Business receipts.....	144919796	1699926	*3277	*329074	*152429	*297811	1220883	*599976	1630401	861113	1664752	5745692	130714463
37 Interest.....	3191281	7048	-	*14	-	*581	6927	7249	25191	35630	48823	86223	2973595
38 Interest on govt. obligations....	61174	13273	-	-	-	-	*169	-	789	*1538	3266	1535	40605
39 Rents.....	293866	340	-	-	-	-	*575	*14	*2798	387	391	1854	287508
40 Royalties.....	3472600	36627	-	-	-	-	*11303	*220	*3664	1971	17442	25831	3375542
41 Net S-T cap gain less net LT loss	17672	-	-	-	-	-	-	-	-	*256	15	1146	16256
42 Net L-T cap gain less net ST loss	2514906	5850	-	-	-	*1682	*1336	*3	*8775	12401	5927	2478933	-
43 Net gain, noncapital assets.....	360099	67	-	*1644	-	*30	*2106	*1157	*1007	*187	4120	92007	257773
44 Dividends, domestic corporations.	503088	20536	-	-	-	-	*7	-	*371	*77	414	463	482129
45 Dividends, foreign corporations..	2837523	20621	-	-	-	-	-	-	*514	126	1993	3530	2810739
46 Other receipts.....	5266097	-60581	-	*707	*106	*197	25924	*26562	39301	104454	107600	241677	4780150
47 Total deductions.....	144215093	*1636366	*1379	*362534	*156412	*294956	1374243	685919	1822538	1114323	1826292	4989920	129950210
48 Cost of goods.....	69438220	885172	*513	*265576	*54410	*164430	705815	*357242	1091079	324225	850574	2430667	62308517
49 Compensation of officers.....	975572	6067	-	*9934	*2387	*23652	69381	31795	53722	45268	37297	61537	634532
50 Salaries and wages.....	16075136	*244137	-	*14333	*36756	*23073	169062	56018	154293	197428	210191	409837	14560009
51 Repairs.....	677830	*1485	*209	*5426	*324	*3787	7308	5376	4935	6924	7434	17367	617255
52 Bad debts.....	262056	675	-	-	-	*1601	10355	*5002	6732	3995	3334	2972	227390
53 Rent paid on business property...	1324782	*16459	-	*12993	*6365	*9785	29534	*9765	18410	32709	19310	41930	1127523
54 Taxes paid.....	2914665	22865	*56	*7793	*5559	*9490	34107	14499	27988	34562	37360	106167	2614218
55 Interest paid.....	5740177	16856	-	*4288	*7769	*6304	26078	*4230	26530	12224	45327	74758	5515813
56 Contributions or gifts.....	581854	3480	-	-	-	*39	*173	*19	*464	*1631	1561	6596	567892
57 Amortization.....	1013073	9456	-	*61	-	*938	6723	*1915	5038	19854	27528	31246	910313
58 Depreciation.....	4749293	*45776	-	*6712	*3425	*5757	32912	21511	44662	44720	51312	116661	4375843
59 Depletion.....	3	-	-	-	-	-	-	-	-	-	-	-	3
60 Advertising.....	6232141	*5735	-	*80	*10888	*3397	10091	*41387	47805	35659	43811	100348	5932940
61 Pension, prof sh, stock, annuity.	1486292	3710	-	-	-	*1743	*1356	*1362	4434	10899	7054	23146	1432587
62 Employee benefit programs.....	2364401	12123	-	*295	*2950	*2018	17130	*8134	18600	24884	31763	74024	2172480
63 Net loss, noncapital assets.....	169097	768	-	-	-	-	*3481	-	11820	1157	21520	3770	126581
64 Other deductions.....	30210500	*361601	*600	*35044	*25580	*38942	250737	127664	306024	318186	430916	1488895	26826313
65 Total receipts less total deducts..	19223009	*107341	*1897	*-31096	*-3876	*5345	-105013	-50739	-118501	-99808	34923	1215965	18266571
Constructive taxable income from													
66 related foreign corporations.....	4616965	12009	-	-	-	-	-	-	-	-	3550	-	4601406
67 Net income (less deficit), total...	23778800	*106077	*1897	*-31096	*-3876	*5345	-105182	-50739	-119290	-101347	35208	1214430	22827372
68 Net income, total.....	25179920	115512	*1897	88	-	*42067	89863	*31948	118348	142433	221887	1407748	23008129
69 Deficit, total.....	1401120	*9435	-	*31184	*3876	*36722	195044	*82687	237638	243779	186680	193318	180757
70 Net income (less def), Form 1120-A.	*1897	-	*1897	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1036	*-1036	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	122311	-	-	*-13352	*-3876	*31090	*47541	-	*43385	17523	-	-	-
73 Statutory special deductions, total	1076847	47888	*1897	-	-	*2870	*9090	-	*37339	*33559	7319	57460	879425
74 Net operating loss deduction.....	418212	31713	*1897	-	-	*2870	*9085	-	*36825	*33380	6197	54450	241795
75 Dividends received deduction.....	658635	16175	-	-	-	-	*5	-	*514	*179	1121	3010	637631
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	23963514	67624	-	88	-	*8107	33236	*31948	*36867	91403	215233	1350298	22128711
78 Income tax before credits, total...	8502567	24950	-	30	-	*1683	10185	*11816	13448	32473	75610	473751	7858622
79 Regular tax.....	8378034	23445	-	30	-	*1683	10185	*10717	*12569	31623	74694	472069	7741019
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	8	-	-	-	-	-	-	-	-	-	-	-	8
82 Alternative minimum tax.....	96936	1334	-	-	-	-	-	*1084	*857	*771	824	899	91167
83 Environmental tax.....	26190	171	-	-	-	-	-	*15	*22	*78	92	782	25030
84 Foreign tax credit.....	2633103	13949	-	-	-	-	-	-	-	-	1675	58	2617421
85 U.S. Possessions tax credit.....	1610996	-	-	18	-	-	234	-	1160	7274	35577	242185	1324548
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	214345	117	-	-	-	*262	*824	*300	*69	*647	54	4979	207095
88 Prior year minimum tax credit.....	55088	-	-	-	-	-	*1118	-	-	*163	345	1419	52043
89 Income tax after credits, total....	3989036	10885	-	12	-	*1421	*8010	*11516	12219	24388	37959	225111	3657516

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2626	*22	*1109	*113	*372	*312	460	99	64	33	16	**	27
2 Total assets.....	88159803	-	*39824	*21362	*133884	*197177	998989	630932	853245	1149909	1163376	**	82971104
3 Cash.....	2085079	-	*4043	*126	*28702	*13436	76268	*37776	40540	66167	86866	**	1731156
4 Notes and accounts receivable....	10728903	-	*18330	*7312	*41258	*71776	347901	262273	264212	276369	194445	**	9245028
5 Less: Allowance for bad debts.....	307699	-	-	-	*566	*154	*11785	*5705	6135	13000	5197	**	265157
6 Inventories.....	6731396	-	*7508	*3462	*23771	*52222	295773	*163780	165811	248172	183258	**	5587640
7 U.S. govt. obligations, total.....	*172085	-	-	-	*13285	-	-	-	3101	*7114	2382	-	146203
8 Tax-exempt securities.....	*606063	-	-	-	-	-	*8660	-	-	*5146	1421	-	590835
9 Other current assets.....	5534757	-	*1893	-	*2300	*2249	51944	16923	70146	41581	67281	**	5280441
10 Loans to stockholders.....	553990	-	-	-	*392	*9717	*5246	*164	*3648	7021	2064	**	525737
11 Mortgage and real estate loans....	*12715076	-	-	-	-	-	*10930	-	-	*1288	-	-	12702858
12 Other investments.....	14195408	-	-	-	-	*10224	*90217	*33797	*43644	*25193	163270	**	13829063
13 Depreciable assets.....	26579855	-	*16830	*16184	*53848	*107980	352415	*252611	440701	632632	406954	**	24299699
14 Less: Accumulated depreciation	11811117	-	*11556	*8167	*33841	*74022	242684	*168138	206339	296464	159043	**	10610861
15 Depletable assets.....	*19470	-	-	-	-	-	-	*11770	-	-	-	-	7701
16 Less: Accumulated depletion....	*5008	-	-	-	-	-	-	*418	-	-	-	-	4590
17 Land.....	649272	-	-	-	-	*1064	*1269	*3715	22194	20649	10291	**	590091
18 Intangible assets (Amortizable)...	13058923	-	*3406	*3371	*12108	*1812	*20905	*7038	*6418	*92204	151827	-	12759833
19 Less: Accumulated amortization	2165984	-	*396	*2622	*9122	*1812	*14808	*3097	*1921	*8170	25315	-	2098722
20 Other assets.....	8819333	-	*-233	*1697	*1749	*2686	6739	*18443	7226	44006	82870	**	8654150
21 Total liabilities.....	88159803	-	*39824	*21362	*133884	*197177	998989	630932	853245	1149909	1163376	**	82971104
22 Accounts payable.....	9003748	-	*11865	*1837	*52023	*38885	140375	146892	137248	147791	91383	**	8235449
23 Mort, notes, and bonds under 1 yr	5235814	-	-	-	*14477	*4262	*71516	*125204	99264	71155	50052	**	4799885
24 Other current liabilities.....	20766335	-	*1922	*1384	*4334	*4211	80367	39581	57359	115077	167628	**	20294472
25 Loans from stockholders.....	1294987	-	*30171	*78169	*7071	-	145075	*4338	*5102	4008	-	-	1021052
26 Mort, notes, bonds, 1 yr or more.	22544464	-	*3282	*32086	*45204	*10247	*60571	*35816	160182	257180	264815	**	21675081
27 Other liabilities.....	8704613	-	-	-	-	*2927	*5172	*8019	105057	221052	33463	**	8328923
28 Net worth.....	20609841	-	*-7417	*-92114	*10775	*136645	495914	271082	289033	333646	556035	**	18616243
29 Capital stock.....	6621266	-	*282	*113	*17423	*4816	98358	16715	37670	46365	33076	**	6366447
30 Paid-in or capital surplus.....	15573140	-	*5115	-	*141	-	*9357	*72773	205017	108447	81374	-	15090915
31 Retained earnings, appropriated.	*432397	-	-	-	-	-	-	*328	-	-	13	-	432056
32 Retained earnings-unappropriated	969930	-	*-4957	-	*13722	*119624	201614	*122549	-81827	49371	506421	**	43413
33 Retained earnings (S Corp).....	636905	-	*-7856	*-92228	*40258	*27023	*205412	*84229	*188478	*191589	-	-	-
34 Less: Cost of treasury stock....	3623797	-	-	-	*60769	*14819	*18828	*25513	*60306	*62126	64849	-	3316588
35 Total receipts.....	97652598	*450971	*150473	*25778	*408151	*653873	2392397	1351763	1734557	1758133	1492650	**	87233853
36 Business receipts.....	90952618	*447502	*150473	*25778	*407662	*648213	2363274	1342330	1700250	1719207	1390212	**	80757717
37 Interest.....	1879969	*778	-	-	*489	*1017	2871	*865	5451	3743	9244	**	1855510
38 Interest on govt. obligations....	60981	-	-	-	-	-	*1064	-	-	*578	530	-	58809
39 Rents.....	166010	-	-	-	-	*33	*1471	*233	*641	*19	14	-	163599
40 Royalties.....	1543701	*523	-	-	-	-	-	*1469	-	*3929	2416	-	1535364
41 Net S-T cap gain less net LT loss	13543	-	-	-	-	-	-	-	-	-	23	-	13520
42 Net L-T cap gain less net ST loss	463472	*1415	-	-	-	*215	*114	-	-	*14	67805	-	393908
43 Net gain, noncapital assets.....	49820	*10	-	-	-	*748	*13306	-	*25609	*318	922	-	8908
44 Dividends, domestic corporations.	99359	*57	-	-	-	*605	-	*306	-	*133	5636	-	92622
45 Dividends, foreign corporations..	1083766	-	-	-	-	-	-	-	*326	*1457	843	-	1081141
46 Other receipts.....	1339358	*685	*-0	-	-	*3042	10296	*6561	2280	28735	15004	**	1272755
47 Total deductions.....	92668753	*444613	*158948	*51112	*395244	*630417	2299474	1286532	*1694739	1633965	1364115	**	82709595
48 Cost of goods.....	57765855	*222402	*97694	*12121	*252278	*375015	1506229	941654	1044250	911650	732120	**	51670442
49 Compensation of officers.....	843530	*6106	*10170	-	*28231	*61157	102820	*39568	29839	39985	19744	**	505909
50 Salaries and wages.....	6467653	*33251	-	*17464	*9820	*86349	192273	57994	156173	128441	95700	**	5690188
51 Repairs.....	604080	*1612	*1052	-	*1112	*4016	5336	*4593	5046	4259	3608	**	573367
52 Bad debts.....	489199	*706	-	*465	*1505	*1520	15438	*9741	4848	14635	9950	-	430393
53 Rent paid on business property...	969500	*1594	*19390	*1553	*4619	*13885	36888	*6723	17402	8902	11334	**	847210
54 Taxes paid.....	1067160	*5490	*5617	*2599	*9664	*17797	40573	31259	34736	20350	21084	**	877993
55 Interest paid.....	3178062	*15860	*1037	*1305	*6863	*1455	25148	15926	24533	21378	34666	**	3029891
56 Contributions or gifts.....	144605	*163	-	-	*60	*407	-	*228	*268	*1674	2780	-	139026
57 Amortization.....	454367	*5802	*361	*674	*2719	-	*2956	*2408	*3733	3085	5784	**	426844
58 Depreciation.....	2058397	*20355	*1934	*2241	*3670	*7777	27523	25866	39748	40160	34025	**	1855098
59 Depletion.....	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising.....	5204302	*31460	*1277	*611	*5004	*1031	29023	*31540	33639	126950	60483	-	4883284
61 Pension, prof sh, stock, annuity.	476768	*1214	-	-	-	*2383	*10222	*4658	*7057	11643	9115	-	430475
62 Employee benefit programs.....	1193661	*4133	*1032	-	*126	*5555	12924	*9730	20404	32313	12317	**	1095127
63 Net loss, noncapital assets.....	198747	659	-	-	-	-	*3462	*1537	*11215	*19539	1874	**	160460
64 Other deductions.....	11552864	*93806	*19384	*12001	*69633	*52416	288254	103106	261846	249002	309530	**	10093887
65 Total receipts less total deducts..	4983845	*6358	*-8475	*-25334	*12907	*23456	92922	65232	39818	124168	128535	**	4524258
Constructive taxable income from													
66 related foreign corporations.....	1059583	-	-	-	-	-	-	-	*83	*16838	245	-	1042418
67 Net income (less deficit), total...	5982448	*6358	*-8475	*-25334	*12907	*23456	91858	65232	39902	140428	128250	**	5507867
68 Net income, total.....	6974625	*25994	*1201	-	*22965	*30191	103296	*84599	89516	164221	153902	**	6298740
69 Deficit, total.....	992177	*19636	*9675	*25334	*10058	*6735	*11438	19367	*49614	*23794	25652	**	790874
70 Net income (less def), Form 1120-A.	*-1256	-	*-1256	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-12130	-12130	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	252848	-	*-5793	*-25334	*18602	*25626	*62180	*49553	*30401	*97612	-	-	-
73 Statutory special deductions, total	256302	*1128	-	-	-	*424	-	*214	*154	*1749	45913	-	206721
74 Net operating loss deduction....	*70428	*1088	-	-	-	-	-	-	-	*702	41225	-	27412
75 Dividends received deduction....	185874	*40	-	-	-	*424	-	*214	*154	*1046	4688	-	179309
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	6423894	*24866	-	-	*4363	*4564	41115	*34832	*41397	65593	108348	-	6098814
78 Income tax before credits, total...	2272386	*8477	-	-	*696	*897	12291	*11569	*14144	22736	38866	**	2162710
79 Regular tax.....	2242221	*8455	-	-	*696	*897	12291	*11569	*14133	22368	37329	**	2134483
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*22070	-	-	-	-	-	-	-	-	*325	1410	**	20335
83 Environmental tax.....	8095	*23	-	-	-	-	-	-	*11	*43	127	**	7892
84 Foreign tax credit.....	945565	-	-	-	-	-	-	*231	*148	*5684	439	-	939063
85 U.S. Possessions tax credit.....	15778	-	-	-	-	315	-	1797	2179	11487	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	21101	-	-	-	-	-	-	-	*288	*91	182	-	20540
88 Prior year minimum tax credit.....	*33382	-	-	-	-	-	-	-	-	*185	-	-	33197
89 Income tax after credits, total....	1256561	*8477	-	-	*696	*582	12291	*11338	*11911	*14597	26757	**	1169911

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1230	*24	*473	-	*59	*156	316	116	55	*13	4	6	8
2 Total assets.....	12775376	-	*7678	-	*20460	*97268	663674	914087	939361	*439757	284018	738569	8670505
3 Cash.....	394257	-	*7289	-	*988	*6537	36461	62191	116701	*11105	28080	31699	93206
4 Notes and accounts receivable....	2242789	-	-	-	*798	*29350	223717	305689	202644	*119918	82608	168581	1109484
5 Less: Allowance for bad debts.....	75485	-	-	-	*117	*581	*1929	*10303	10103	*2955	2027	3415	44055
6 Inventories.....	1904177	-	-	-	*2762	*37732	139699	230026	235146	*86283	74954	135601	961975
7 U.S. govt. obligations, total....	*46117	-	-	-	-	*59	-	-	*9554	*6051	-	-	30453
8 Tax-exempt securities.....	197623	-	-	-	-	-	-	-	-	-	-	-	197623
9 Other current assets.....	625459	-	-	-	-	*1655	26053	37508	40800	*17981	6153	43369	451940
10 Loans to stockholders.....	*103048	-	-	-	-	-	*20707	*4413	*729	*1263	-	-	75936
11 Mortgage and real estate loans...	306	-	-	-	-	-	-	-	-	-	-	306	-
12 Other investments.....	1686495	-	-	-	-	*121	60905	*17769	*42087	*41809	8929	47668	1467208
13 Depreciable assets.....	4731873	-	*970	-	*39637	*78456	339810	485086	445714	*222701	122907	388104	2608488
14 Less: Accumulated depreciation	2376777	-	*581	-	*24630	*58763	202659	248423	240874	*119506	58992	201317	1221032
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	212506	-	-	-	*586	*309	*9051	*12717	18771	*12719	5428	33297	119627
18 Intangible assets (Amortizable)..	1560633	-	-	-	-	-	*7011	*4978	*16039	*2904	14166	87274	1428262
19 Less: Accumulated amortization	171396	-	-	-	-	-	*6685	*3570	*3621	*1941	1924	12994	140662
20 Other assets.....	1693750	-	-	-	*437	*2391	*11534	*16006	65773	*41425	3735	20395	1532053
21 Total liabilities.....	12775376	-	*7678	-	*20460	*97268	663674	914087	939361	*439757	284018	738569	8670505
22 Accounts payable.....	1214143	-	-	-	*2618	*21742	109517	219123	110933	*55061	32780	60375	601995
23 Mort, notes, and bonds under 1 yr	339570	-	-	-	-	*9250	75641	*61114	*29963	*5434	26089	78210	53876
24 Other current liabilities.....	1270347	-	-	-	*14015	*6418	40488	93829	99590	*63256	33592	78003	841156
25 Loans from stockholders.....	368017	-	-	-	*1250	*5373	*15561	*31022	*13286	-	-	-	301525
26 Mort, notes, bonds, 1 yr or more.	2843119	-	-	-	*8358	*6052	74784	*140958	*174819	*38690	22524	85486	2291447
27 Other liabilities.....	841479	-	-	-	*1260	*2946	*20147	*14974	*45167	8352	51755	696878	-
28 Net worth.....	5898693	-	*7678	-	*-5781	*47172	344736	347894	495795	*232148	160682	384739	3883630
29 Capital stock.....	610724	-	*142	-	*2931	*2286	19860	17884	148724	*5836	5642	72432	334987
30 Paid-in or capital surplus.....	2292892	-	-	-	*1705	*1175	*30477	*2599	*75975	*53026	63278	128214	1936442
31 Retained earnings, appropriated.	*2953	-	-	-	-	*239	-	-	*1999	-	-	715	-
32 Retained earnings-unappropriated	3190090	-	-	-	*-10417	*54220	203339	*326389	*61414	*228831	91762	154110	2080442
33 Retained earnings (S Corp).....	460545	-	*7536	-	-	-	*112730	*38403	*238943	-	-	62934	-
34 Less: Cost of treasury stock...	658511	-	-	-	-	*10509	*21908	*37382	*31260	*55544	-	33666	468242
35 Total receipts.....	16609521	*225312	*40284	-	*16674	*305886	1528898	2080216	1753421	*825940	547352	1244735	8040803
36 Business receipts.....	16220377	*224014	*40284	-	*17261	*305058	1512351	2062595	1734092	*790683	543514	1216439	7774087
37 Interest.....	223590	*138	-	-	-	*201	2078	*5100	*7446	*3676	1235	5087	198629
38 Interest on govt. obligations....	*6005	-	-	-	-	-	-	*27	*665	*191	-	310	4812
39 Rents.....	6059	6	-	-	-	-	*61	*198	*1006	*715	136	312	3624
40 Royalties.....	30722	-	-	-	-	-	-	*3823	*202	*507	-	7896	18294
41 Net S-T cap gain less net LT loss	4814	-	-	-	-	-	-	-	-	-	-	33	4781
42 Net L-T cap gain less net ST loss	8370	*12	-	-	-	*99	-	*40	*6	*1499	29	182	6502
43 Net gain, noncapital assets.....	15418	*164	-	-	-	*88	*10131	*26	*268	*1791	-	153	2797
44 Dividends, domestic corporations.	4521	-	-	-	-	-	-	-	*8	-	-	1123	3391
45 Dividends, foreign corporations..	18193	*1	-	-	-	-	-	-	*404	*633	600	8048	8506
46 Other receipts.....	71453	*977	-	-	*-586	*539	*4177	*8407	9326	*26244	1837	5152	15380
47 Total deductions.....	15733669	*238908	*29960	-	*22205	*315024	1499872	2020892	1605743	*774058	513360	1165637	7548010
48 Cost of goods.....	9610452	*161953	*346	-	*9282	*203123	906438	1444444	1097961	*499904	356519	762475	4168006
49 Compensation of officers.....	314124	*13496	*3326	-	*3658	*25539	104961	64904	32316	*10553	13344	10091	31935
50 Salaries and wages.....	1733521	*19128	-	-	*1895	*16998	137938	114258	133302	*95913	26832	169259	1017996
51 Repairs.....	92928	*430	-	-	*1395	*16889	*5048	3323	3323	*4015	833	11169	49826
52 Bad debts.....	49654	*1078	-	-	*142	4786	*11944	3334	*1548	1029	4238	21555	-
53 Rent paid on business property...	235757	*1052	-	-	*240	*4556	27674	*20356	13907	*12358	2454	23059	130102
54 Taxes paid.....	341429	*3789	*121	-	*2515	*4313	42111	37520	25820	*12142	4857	29004	174237
55 Interest paid.....	402702	*1426	-	-	*2461	*1828	16673	20863	20804	*6203	2727	14326	315391
56 Contributions or gifts.....	8777	*86	-	-	*4	*95	*319	*73	*684	42	700	6773	-
57 Amortization.....	73015	*2505	-	-	*21	*1193	*675	*6467	*664	572	3016	57901	-
58 Depreciation.....	330789	*5216	*194	-	*1230	*6303	24863	27656	30249	*16448	10594	25737	182299
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	442303	*2409	*33	-	-	*4826	20437	*26354	31256	*32203	16363	10711	297712
61 Pension, prof sh, stock, annuity.	102067	*1990	-	-	-	*2338	*1774	*7275	*9368	*6104	373	7908	64939
62 Employee benefit programs.....	272470	*1521	-	-	-	*2942	28312	*25294	9531	*14770	2155	12260	175684
63 Net loss, noncapital assets.....	3062	-	-	-	-	*2	*378	*719	*1186	-	109	102	566
64 Other deductions.....	1720620	*22829	*25940	-	*901	*35715	165350	213263	186845	*60551	74556	81582	853088
65 Total receipts less total deducts..	875852	*-13596	*10325	-	*-5530	*-9138	29026	59324	147678	*51881	33991	79099	492793
Constructive taxable income from													
66 related foreign corporations.....	22517	-	-	-	-	-	-	-	-	-	-	20076	2441
67 Net income (less deficit), total...	892364	*-13596	*10325	-	*-5530	*-9138	29026	59297	147013	*51691	33991	98864	490422
68 Net income, total.....	1025542	*4122	*10325	-	-	*1344	48110	59806	150940	*53523	33991	98864	564516
69 Deficit, total.....	133178	*17719	-	-	*5530	*10482	*19085	*509	*3927	*1832	-	-	74094
70 Net income (less def), Form 1120-A.	*-5530	-	-	-	*-5530	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1442	*-1442	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	117509	*567	*10325	-	-	-	*18275	*6987	*76687	-	-	5803	-
73 Statutory special deductions, total	41057	*1	-	-	-	*695	*10066	*5845	*15790	*633	2547	2143	3337
74 Net operating loss deduction....	34590	-	-	-	-	*695	*10066	*5845	*15381	-	1947	657	-
75 Dividends received deduction.....	6466	*1	-	-	-	-	-	-	*409	*633	600	1487	3337
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	861148	*4122	-	-	-	*649	*18310	*46465	*54536	*53523	31445	90918	561180
78 Income tax before credits, total...	300428	*1402	-	-	-	*97	*6038	*15730	*19049	*18239	10954	31803	197116
79 Regular tax.....	298993	*1401	-	-	-	*97	*5774	*15730	*18791	*18198	10890	31698	196413
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*519	-	-	-	-	-	*263	-	*224	-	32	-	-
83 Environmental tax.....	916	*1	-	-	-	-	-	-	*34	*41	33	104	704
84 Foreign tax credit.....	12699	-	-	-	-	-	-	*1241	-	*54	-	6640	4764
85 U.S. Possessions tax credit.....	2182	-	-	-	-	-	3	-	2179	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2990	-	-	-	-	-	-	*9	*274	*84	2	7	2614
88 Prior year minimum tax credit.....	*540	-	-	-	-	-	-	*345	*195	-	-	-	-
89 Income tax after credits, total....	282017	*1402	-	-	-	*97	*6035	*14135	*16401	*18101	10953	25155	189738

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Agricultural and other
chemical products

MINOR INDUSTRY 2898 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.....	2852	*10	*1191	*233	*337	*360	435	81	104	34	21	15	31
2 Total assets.....	43024757	-	*7778	*55551	*123627	*270974	1017727	543697	1631352	1199374	1511216	2474921	34188540
3 Cash.....	1274939	-	*2810	*12918	*6347	*21963	123346	46315	162461	62166	41157	100462	694994
4 Notes and accounts receivable....	7403940	-	*4264	*17758	*33872	*37988	228210	107444	426269	294390	333798	456605	5463343
5 Less: Allowance for bad debts..	154218	-	-	-	-	-	*1290	*1368	10918	6724	12446	20704	100767
6 Inventories.....	5471803	-	*138	*3599	*40438	*47925	229156	116844	326230	231965	426009	333112	3716388
7 U.S. govt. obligations, total....	*26044	-	-	-	-	-	-	*11464	*1173	*2352	-	11055	-
8 Tax-exempt securities.....	*38702	-	-	-	-	-	-	-	*16472	-	22231	-	-
9 Other current assets.....	2581299	-	*7	*647	*272	*3705	16940	*83775	82345	59261	36287	102283	2195777
10 Loans to stockholders.....	57104	-	-	*4617	*4731	*170	*15549	*1605	*1900	*1352	1487	-	25693
11 Mortgage and real estate loans...	*34169	-	-	-	-	*6439	*10466	-	*1558	-	-	-	15706
12 Other investments.....	9172277	-	-	*8509	-	*52197	102037	*46384	50407	104263	99035	551896	8157551
13 Depreciable assets.....	19061899	-	*2077	*38916	*132293	*190890	637052	313875	829299	676132	805261	1046544	14389560
14 Less: Accumulated depreciation	8534946	-	*1758	*31412	*102760	*114485	374402	203266	427792	322663	355167	460878	6140361
15 Depletable assets.....	125345	-	-	-	-	-	-	-	-	-	-	4689	120656
16 Less: Accumulated depletion...	14833	-	-	-	-	-	-	-	-	-	-	2716	12117
17 Land.....	571384	-	-	-	*8317	*16874	*15330	*922	27384	21310	25029	49105	407114
18 Intangible assets (Amortizable)..	4320887	-	*715	-	*116	*6219	*1592	*71432	161444	94141	108474	223478	3653275
19 Less: Accumulated amortization	690063	-	*476	-	-	*6219	*438	*57203	31109	*35931	50800	56757	451129
20 Other assets.....	2279023	-	-	*-0	*-0	*7309	14181	*5474	14229	17362	30862	136747	2052859
21 Total liabilities.....	43024757	-	*7778	*55551	*123627	*270974	1017727	543697	1631352	1199374	1511216	2474921	34188540
22 Accounts payable.....	6535661	-	*4579	*9909	*33742	*68022	175182	67454	287557	103419	186525	160902	5438369
23 Mort, notes, and bonds under 1 yr	3011013	-	*1833	*1335	*22090	*52958	209470	*86992	138462	184178	205286	333684	1774725
24 Other current liabilities.....	3137052	-	*1469	*5788	*3371	*6867	43542	35110	125352	109716	132750	346851	2326238
25 Loans from stockholders.....	541191	-	*1394	-	*11030	*2817	*24636	*40072	*51879	752	33770	80000	294841
26 Mort, notes, bonds, 1 yr or more.	10514403	-	-	*112	*9326	*112640	174001	*115402	261790	149718	248280	402945	9040190
27 Other liabilities.....	4326798	-	*5183	-	*31551	*377	*7787	*104	63109	53421	53421	235176	3873877
28 Net worth.....	14958639	-	*-6681	*38408	*12516	*27295	383109	198564	703202	595378	651185	915363	11440301
29 Capital stock.....	2419991	-	*4912	*17566	*12616	*9293	90403	42075	80644	121160	121356	104563	1811762
30 Paid-in or capital surplus.....	9779889	-	*12002	-	*32687	*45235	151292	*61266	506322	207345	83337	903389	7777015
31 Retained earnings, appropriated.	64017	-	-	-	-	-	-	-	-	-	-	19190	44828
32 Retained earnings-unappropriated	3370623	-	-	-	*16115	*-20081	71165	*71365	26556	250795	340164	-93732	2708278
33 Retained earnings (S Corp).....	504896	-	*-23595	*22611	*-37590	*37767	*82797	*36709	*150787	*40031	195378	-	-
34 Less: Cost of treasury stock...	1180777	-	-	*1770	*11312	*4920	*16187	*12851	61107	*23954	89049	18046	901582
35 Total receipts.....	42118025	*594029	*109865	*123453	*341009	*386988	2167047	805313	2963300	1865679	2577617	2466243	27717483
36 Business receipts.....	38825170	*508093	*96008	*123453	*339140	*383834	2141170	777160	2877065	1832731	2519716	2237570	24989230
37 Interest.....	454585	*4102	-	-	-	*1132	3119	*4349	7156	6272	6360	28059	394038
38 Interest on govt. obligations....	9030	-	-	-	-	-	-	-	-	-	-	-	4466
39 Rents.....	34509	*132	-	-	-	*273	*248	*722	*2092	*2210	357	3512	24963
40 Royalties.....	240966	-	-	-	-	-	-	-	*491	*5592	3082	25615	206186
41 Net S-T cap gain less net LT loss	*15635	-	-	-	-	-	*443	-	-	-	455	1768	12968
42 Net L-T cap gain less net ST loss	510498	*20022	-	-	-	*59	*3003	*169	*457	*651	98	5979	480061
43 Net gain, noncapital assets.....	195463	*40092	-	-	-	-	*1937	*127	*4205	*244	3362	48447	97049
44 Dividends, domestic corporations..	70672	-	-	-	-	*1055	*1	-	*115	*92	46	5661	63702
45 Dividends, foreign corporations..	194910	-	-	-	-	-	*769	-	*1071	5997	4473	9579	173021
46 Other receipts.....	1566588	*21588	*13857	-	*1869	*635	16358	*21188	68835	11290	39116	100053	1271799
47 Total deductions.....	39169482	*600978	*96973	*124221	*347490	*376707	2128184	782652	2824666	1765109	2473755	2258208	25390539
48 Cost of goods.....	26055833	*337635	*35849	*82712	*241969	*257487	1485270	497279	1921778	1269149	1872477	1532687	16521540
49 Compensation of officers.....	438663	*6466	-	*9830	*9805	*19071	89247	*30678	52608	32196	36556	13556	157335
50 Salaries and wages.....	2864786	*66504	-	*7345	*20541	*19540	153489	65132	265906	135506	151692	162274	1816857
51 Repairs.....	236917	*9166	*885	*145	*3361	*2053	14810	*5548	9460	10956	7182	11616	161735
52 Bad debts.....	110800	*228	*209	-	*332	-	5614	*1148	7690	7183	3631	4860	79907
53 Rent paid on business property...	375966	*12081	*5430	-	*4513	*3871	22735	8548	30301	7677	10527	20817	249468
54 Taxes paid.....	715955	*13960	*1100	*4004	*8660	*8018	37352	13591	53485	30106	30020	35152	480506
55 Interest paid.....	1471037	*30360	*-0	*167	*3026	*13122	23958	*21780	42998	22788	41594	72983	1198262
56 Contributions or gifts.....	28642	*157	-	-	*12	*157	1369	*44	326	*746	712	1785	23333
57 Amortization.....	105922	*10507	*68	-	-	*37	*632	*1786	10217	3187	8212	12900	58377
58 Depreciation.....	1335577	*16701	*102	*2378	*7589	*11167	56605	23841	68139	45128	57271	92579	954077
59 Depletion.....	64877	22	*75	-	-	-	-	-	-	-	37	1064	63679
60 Advertising.....	536975	*3657	*58	*20	*1815	*1348	17828	*3961	35238	27713	29778	28876	386683
61 Pension, prof sh, stock, annuity.	291486	955	-	*1403	-	*4380	7698	*1179	19992	8014	21661	7641	218563
62 Employee benefit programs.....	531457	*11589	-	*1376	*1241	*2291	17307	*8749	29223	18094	25916	15446	400225
63 Net loss, noncapital assets.....	32888	19	-	-	-	-	*393	*5	*804	*149	1258	972	29289
64 Other deductions.....	3971699	*80972	*53197	*14841	*44626	*34166	193878	99382	276501	146518	175117	240200	2612301
65 Total receipts less total deducts..	2948544	*-6950	*12892	*-769	*-6481	*10280	38863	22661	138635	100571	103861	208035	2326945
Constructive taxable income from													
66 related foreign corporations.....	144051	-	-	-	-	-	*7302	-	942	*4158	2376	12094	117179
67 Net income (less deficit), total...	3083565	*-6950	*12892	*-769	*-6481	*10280	46165	21062	137764	104128	105685	220129	2439658
68 Net income, total.....	3424443	*20137	*15248	-	*5785	*27373	89802	*41828	202318	133634	113342	251478	2523498
69 Deficit, total.....	340878	27087	*2356	*769	*12265	*17093	*43637	*20765	*64554	*29506	7657	31349	83840
70 Net income (less def), Form 1120-A.	*-1274	-	*-1274	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	182837	*16937	*14166	*-769	*-4579	*23738	*22254	*7349	*60354	*13378	30009	-	-
73 Statutory special deductions, total	946299	-	-	-	-	*738	*9235	*295	*39833	*7200	6534	56530	825932
74 Net operating loss deduction.....	837574	-	-	-	-	-	*8465	*295	*38682	*6271	4189	55048	724624
75 Dividends received deduction.....	108725	-	-	-	-	*738	*770	-	*1151	*930	2345	1482	101309
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2257147	*3200	-	-	*2963	*2899	37084	*27382	102131	112813	74137	195451	1699088
78 Income tax before credits, total...	843611	-	-	-	*444	*435	12852	*9209	35361	25835	39170	650989	-
79 Regular tax.....	783932	*1088	-	-	*444	*435	11303	*9203	34764	38707	25272	67664	595052
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	57176	-	-	-	-	-	*1549	-	*530	*352	411	1359	52975
83 Environmental tax.....	3519	-	-	-	-	-	-	*6	67	*112	80	293	2962
84 Foreign tax credit.....	110646	-	-	-	-	-	-	-	*43	*3400	1751	10557	94896
85 U.S. Possessions tax credit.....	44150	-	-	-	-	-	-	-	642	569	-	-	42940
86 Nonconventional source fuel credit.	259	-	-	-	-	-	-	-	-	-	-	259	-
87 General business credit.....	8481	-	-	-	-	*109	*133	-	*714	*579	1178	401	5368
88 Prior year minimum tax credit.....	45748	-	-	-	-	-	*65	-	*212	*212	949	3501	40808
89 Income tax after credits, total....	634327	-	-	-	*444	*326	12654	*9209	33750	34411	21958	54598	466977

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1439	*12	*320	*182	*374	*175	195	*40	65	18	3	14	40
2 Total assets.....	615296057	-	*9815	*32488	*126999	*118536	488086	*241215	982188	737102	279759	2404796	609875072
3 Cash.....	4268576	-	*3116	*2687	*9111	*37638	55201	*14939	76241	72794	37319	139479	3820051
4 Notes and accounts receivable....	80778892	-	-	*2077	*46964	*15850	98402	*51127	190265	155395	74299	387667	79756847
5 Less: Allowance for bad debts.....	475243	-	-	-	-	-	*1704	*865	3093	*3239	951	4503	460889
6 Inventories.....	19084094	-	-	*1432	*6463	*12749	29441	*31050	126214	104652	17184	280972	18473937
7 U.S. govt. obligations, total....	*142786	-	-	-	-	-	-	-	*6369	*24894	-	22890	88634
8 Tax-exempt securities.....	*91524	-	-	-	-	-	-	-	-	*5845	-	-	85679
9 Other current assets.....	37949269	-	-	*11862	*3884	*1716	25276	*3726	100540	22095	66140	120468	37593562
10 Loans to stockholders.....	4573898	-	-	*8373	-	*3034	*1136	*4589	*1066	1411	1654	-	4552635
11 Mortgage and real estate loans...	*94898	-	-	-	-	-	-	-	*6466	-	-	-	88432
12 Other investments.....	256127523	-	*3066	-	-	*4195	*8135	*16200	77797	130815	3993	375492	255507830
13 Depreciable assets.....	324650940	-	*25900	*10049	*39595	*100643	445068	*178246	822345	392734	151640	1627029	320857692
14 Less: Accumulated depreciation	179251155	-	*22267	*2457	*11581	*64635	240610	*88172	479684	222072	95861	857687	177166128
15 Depletable assets.....	41293890	-	-	-	-	*25978	*118	-	-	*1242	1630	365160	40899762
16 Less: Accumulated depletion...	26893651	-	-	-	-	*19932	*37	-	-	*129	1256	150739	26721556
17 Land.....	6672725	-	-	-	*11468	*1114	*24135	*1138	31747	22430	11333	32984	6536375
18 Intangible assets (Amortizable)...	42123089	-	-	-	*5561	*106	*45820	*36195	*34694	*30884	2463	3248	41964120
19 Less: Accumulated amortization	23113861	-	-	-	*2074	*106	*3491	*21478	*24176	*10899	1691	1458	23048489
20 Other assets.....	27177861	-	-	*-1535	*17607	*187	*1198	*14521	15396	*8251	11863	63796	27046577
21 Total liabilities.....	615296057	-	*9815	*32488	*126999	*118536	488086	*241215	982188	737102	279759	2404796	609875072
22 Accounts payable.....	62708748	-	-	*3515	*12922	*82706	161965	*38717	133275	135004	93546	359546	61687551
23 Mort, notes, and bonds under 1 yr	30357745	-	-	*39238	*68524	*24193	*61013	*21467	150059	*136286	2324	185469	29669172
24 Other current liabilities.....	23907886	-	*2034	*25	*66593	*2116	31961	*41827	44714	49202	20808	148766	23499840
25 Loans from stockholders.....	7082365	-	-	*1816	*9768	*4368	*22018	*1891	*39730	-	-	467	7002308
26 Mort, notes, bonds, 1 yr or more.	110534311	-	-	*4938	*27113	*487790	*121479	*56215	260513	*156128	10971	550563	108858601
27 Other liabilities.....	99520926	-	-	-	*-0	-	*4962	*858	23272	*20422	29253	109799	99332360
28 Net worth.....	281184077	-	*7781	*-17044	*-57921	*-482638	84689	*80240	330626	240059	122858	1050186	279825240
29 Capital stock.....	19696567	-	*1054	*3449	*31942	*3357	25406	*2246	44644	11476	2131	133828	19437036
30 Paid-in or capital surplus.....	143141413	-	-	*18294	*121929	*62637	*50333	*155	48186	*120508	4738	694899	142019734
31 Retained earnings, appropriated.	236760	-	-	-	-	-	-	-	-	5482	**	-	231278
32 Retained earnings-unappropriated	145167391	-	*6727	*-38787	*-101610	*-595097	*-27744	*54951	169528	61595	121362	428	145516039
33 Retained earnings (S Corp).....	375929	-	-	-	*-110181	*48752	*37447	*25960	*95920	*46649	-	231382	**
34 Less: Cost of treasury stock...	27433983	-	-	-	-	*2287	*752	*3071	*27653	*5651	5373	10350	27378848
35 Total receipts.....	488488500	*1440995	*36987	*16588	*284876	*470692	920422	*697180	2121477	1473627	927128	3716068	476382460
36 Business receipts.....	456791408	*1544219	*36283	*5683	*276817	*469226	913023	*661881	2093668	1445198	914299	3327931	445103181
37 Interest.....	11902861	25898	*363	*1618	*101	*33	*1457	*867	6262	7684	3099	24798	11830682
38 Interest on govt. obligations....	35221	-	-	-	-	-	*201	-	-	*25	*403	627	33962
39 Rents.....	2223131	10936	-	-	-	-	-	*2104	*2536	3161	8532	2195064	
40 Royalties.....	1284673	2101	-	-	-	-	-	-	-	*347	20	288	1281917
41 Net S-T cap gain less net LT loss	6204	-	-	-	-	-	-	-	-	-	125	-	6080
42 Net L-T cap gain less net ST loss	600524	2010	-	-	-	-	-	-	*7999	*3516	230	6526	580243
43 Net gain, noncapital assets.....	1496662	250	*341	-	-	-	*754	*96	*1040	*1261	1239	156535	1335146
44 Dividends, domestic corporations.	733922	-	-	-	-	-	-	*97	*160	*171	252	2438	730803
45 Dividends, foreign corporations..	5303322	-	-	-	-	-	-	-	-	*114	-	4020	5299187
46 Other receipts.....	8110572	-144418	-	*9287	*7958	*1434	4986	*32134	9787	14134	4078	184997	7986196
47 Total deductions.....	466424706	*1626949	*43584	*23450	*293698	*474915	907406	*658609	2137062	1417181	922701	3610110	454309043
48 Cost of goods.....	353267861	1428075	*18070	*11802	*196486	*354665	632210	*525800	1703540	1181917	873710	2943506	343398080
49 Compensation of officers.....	584551	1440	*18922	-	*18885	*20572	38416	*13537	36567	*13483	2629	14574	405525
50 Salaries and wages.....	10837107	*16310	-	*182	*12740	*31446	46565	*28514	99644	40775	10533	70175	10480224
51 Repairs.....	4141438	525	*2190	-	*1959	*3846	*4214	*2130	13327	7488	1960	10287	4093511
52 Bad debts.....	413154	7	-	-	*3056	*21370	*2617	*1308	2948	1038	274	2463	378074
53 Rent paid on business property...	3602547	514	*1	*99	*1089	*2462	*5634	*2902	21817	2996	2145	9903	3552985
54 Taxes paid.....	21875296	48552	*1111	*465	*6206	*6548	25564	*12858	28669	16263	6159	40259	21682642
55 Interest paid.....	17480680	47096	-	*272	*7065	*660	25125	*9973	33100	22176	2760	71547	17260905
56 Contributions or gifts.....	301610	-	-	-	*11	*34	*532	*72	*283	*255	29	230	300163
57 Amortization.....	1271582	3335	-	-	*392	-	*214	*3321	1328	*1802	226	3786	1257178
58 Depreciation.....	14736202	33679	*553	*197	*8462	*3464	31577	*16342	51227	29601	2955	125282	14432862
59 Depletion.....	1975629	-	-	-	-	-	-	-	*121	*1213	36	1080	1973179
60 Advertising.....	1192320	55	*41	*2178	*244	*182	2300	*1764	5252	2739	1445	9543	1166576
61 Pension, prof sh, stock, annuity.	1467827	81	*137	-	-	*1013	*7410	*1633	4876	3579	416	9683	14389999
62 Employee benefit programs.....	3257634	1865	*758	-	*1051	-	*7911	*4937	15570	*10193	1724	9847	3203778
63 Net loss, noncapital assets.....	449804	101	-	*4561	-	-	*6	*107	*369	127	13	3036	441485
64 Other deductions.....	29569464	45314	*1800	*3693	*36051	*28652	77110	*33411	118424	81535	15687	284909	28842877
65 Total receipts less total deducts..	22063794	*-185954	*-6597	*-6862	*-8822	*-4222	13016	*38571	-15584	56447	4427	105957	22073417
Constructive taxable income from													
66 related foreign corporations.....	5071860	-	-	-	-	-	-	-	-	-	-	-	5071860
67 Net income (less deficit), total...	27100433	*-185954	*-6597	*-6862	*-8822	*-4222	12815	*38571	-15610	56044	3800	105955	27111315
68 Net income, total.....	28186541	6467	-	*5089	*17655	*16583	*41590	*38571	*13280	64223	4253	173006	27805824
69 Deficit, total.....	1086107	*192421	*6597	*11951	*26477	*20805	*28775	**	28890	*8180	453	67051	694509
70 Net income (less def), Form 1120-A.	*-358	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-151419	*-151419	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	75625	-7920	-	-	*-24910	*15352	*30260	*17202	*-17212	*15638	-	47216	**
73 Statutory special deductions, total	1556591	-	-	*5089	*16446	*1231	*863	-	*468	*8886	3705	95373	1424530
74 Net operating loss deduction.....	897405	-	-	*5089	*16446	*1231	*863	-	*355	*8652	3528	89522	771718
75 Dividends received deduction.....	659186	-	-	-	-	-	-	-	*112	*234	177	5851	652812
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	26565836	-	-	-	*1209	-	*10467	*21368	*12813	*39700	703	30417	26449160
78 Income tax before credits, total...	9599542	-	-	-	*181	-	*3375	*7262	*4495	*13958	977	14013	9555280
79 Regular tax.....	9296140	-	-	-	*181	-	*3134	*7254	*4314	*13554	239	10364	9257100
80 Personal holding company tax.....	3	-	-	-	-	-	-	-	-	-	-	-	3
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	219788	-	-	-	-	-	*241	-	*180	*344	732	3539	214752
83 Environmental tax.....	37743	-	-	-	-	-	-	*8	*1	*43	6	110	37575
84 Foreign tax credit.....	5767038	-	-	-	-	-	-	-	-	*7	-	-	5767030
85 U.S. Possessions tax credit.....	6655	-	-	-	-	-	-	-	-	-	-	-	6654
86 Nonconventional source fuel credit.	247229	-	-	-	-	-	-	-	-	-	-	-	247229
87 General business credit.....	265766	-	-	-	-	-	*64	*2	*52	-	-	-	265648
88 Prior year minimum tax credit.....	145251	-	-	-	-	-	*164	-	-	1699	**	-	143389
89 Income tax after credits, total....	3167603	-	-	-	*181	-	*3147	*7260	*4442	*12252	977	14013	3125331

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	312	3	-	-	*121	*64	*56	**	*9	*8	3	8	40
2 Total assets.....	612283070	-	-	-	*45715	*48671	*113158	**	*151559	*316035	279759	1453101	609875072
3 Cash.....	4039293	-	-	-	*4218	*35994	*4986	**	*6089	*36446	37319	94191	3820051
4 Notes and accounts receivable....	80104410	-	-	-	*11475	-	*19873	**	*44573	*67722	74299	129621	79756847
5 Less: Allowance for bad debts.....	464575	-	-	-	-	-	*557	-	*69	*538	951	1572	460889
6 Inventories.....	18701635	-	-	-	*2227	-	*5282	**	*16022	*39384	17184	147599	18473937
7 U.S. govt. obligations, total....	111524	-	-	-	-	-	-	-	-	-	-	22890	88634
8 Tax-exempt securities.....	85679	-	-	-	-	-	-	-	-	-	-	-	85679
9 Other current assets.....	37763797	-	-	-	*528	*12	*7166	**	*3347	*12023	66140	81019	37593562
10 Loans to stockholders.....	*4558458	-	-	-	-	*3034	*1136	-	-	-	1654	-	4552635
11 Mortgage and real estate loans...	*88432	-	-	-	-	-	-	-	*-0	-	-	-	88432
12 Other investments.....	255791726	-	-	-	-	-	-	-	*17788	*70791	3993	191324	25507830
13 Depreciable assets.....	322512647	-	-	-	*8208	*45229	*69984	**	*85309	*175713	151640	1118871	320857692
14 Less: Accumulated depreciation	178067631	-	-	-	*3414	*41829	*36989	**	*25478	*96706	95861	601227	177166128
15 Depletable assets.....	41292529	-	-	-	-	-	-	-	-	-	1630	365160	40899762
16 Less: Accumulated depletion...	26893484	-	-	-	-	*19932	-	-	-	-	1256	150739	26721556
17 Land.....	6575185	-	-	-	*4068	-	*832	**	*1027	*5065	11333	16487	6536375
18 Intangible assets (Amortizable)...	42014413	-	-	-	*2855	*106	*42401	-	*95	*541	2463	1833	41964120
19 Less: Accumulated amortization	23056052	-	-	-	*1999	*106	*2309	-	*79	*531	1691	849	23048489
20 Other assets.....	27125084	-	-	-	*17548	*187	*1353	**	*2936	*6126	11863	38494	27046577
21 Total liabilities.....	612283070	-	-	-	*45715	*48671	*113158	**	*151559	*316035	279759	1453101	609875072
22 Accounts payable.....	62256596	-	-	-	*1986	-	*95440	**	*39924	*91214	93546	246935	61687551
23 Mort, notes, and bonds under 1 yr	29952435	-	-	-	-	-	*38032	-	*10438	*83459	2324	149011	29669172
24 Other current liabilities.....	23656248	-	-	-	*296	-	*14320	**	*6041	*27384	20808	87558	23499840
25 Loans from stockholders.....	7009523	-	-	-	*6348	-	*401	-	-	-	-	467	7002308
26 Mort, notes, bonds, 1 yr or more.	109441090	-	-	-	*27113	-	*23419	**	*98368	*83428	10971	339190	108858601
27 Other liabilities.....	99446589	-	-	-	*-0	-	-	**	*6033	*5449	29253	73495	99332360
28 Net worth.....	280520588	-	-	-	*9971	*48671	*-58454	**	*-9244	*25102	122858	556445	279825240
29 Capital stock.....	19549267	-	-	-	*11411	*192	*328	**	*6900	*3586	2131	87683	19437036
30 Paid-in or capital surplus.....	142759153	-	-	-	*12604	*25656	*331	-	*8980	*73141	4738	613968	142019734
31 Retained earnings, appropriated.	231278	-	-	-	-	-	-	-	-	-	-	-	231278
32 Retained earnings-unappropriated	145350726	-	-	-	*-14044	-	*-59113	**	*-25116	*-51625	121362	-136777	145516039
33 Retained earnings (S Corp).....	*22822	-	-	-	-	*22822	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	27392658	-	-	-	-	-	-	-	*8	-	5373	8429	27378848
35 Total receipts.....	482912547	1334300	-	-	*144603	*13053	*200243	**	*501656	*849393	927128	2559712	476382460
36 Business receipts.....	451350814	1439359	-	-	*141299	*13053	*199493	**	*493582	*842358	914299	2204190	445103181
37 Interest.....	11886327	25670	-	-	*61	-	*187	-	*1005	*3934	3099	21689	11830682
38 Interest on govt. obligations....	34589	-	-	-	-	-	-	-	-	-	627	-	33962
39 Rents.....	2218023	10936	-	-	-	-	-	-	-	*540	3161	8323	2195064
40 Royalties.....	1284041	2101	-	-	-	-	-	-	-	-	20	3	1281917
41 Net S-T cap gain less net LT loss	6204	-	-	-	-	-	-	-	-	-	125	-	6080
42 Net L-T cap gain less net ST loss	592540	2010	-	-	-	-	-	-	*4215	-	230	5843	580243
43 Net gain, noncapital assets.....	1493331	250	-	-	-	-	*403	-	-	*12	1239	156282	1335146
44 Dividends, domestic corporations.	733485	-	-	-	-	-	-	-	-	*103	252	2327	730803
45 Dividends, foreign corporations..	5303207	-	-	-	-	-	-	-	-	-	-	4020	5299187
46 Other receipts.....	8009985	-146025	-	-	*3242	-	*160	**	*2854	*2446	4078	157035	7986196
47 Total deductions.....	460958061	1499665	-	-	*141490	*8051	*210083	**	*507458	*840837	922701	2518734	454309043
48 Cost of goods.....	349121445	1337598	-	-	*125032	-	*148196	**	*456640	*759004	873710	2023184	343398080
49 Compensation of officers.....	435961	643	-	-	*1574	-	*11190	**	*1081	*6271	2629	7048	405525
50 Salaries and wages.....	10579733	12541	-	-	*3665	-	*5648	**	*13325	*10130	10533	43668	10480224
51 Repairs.....	4117375	493	-	-	*1736	-	*1499	**	*1950	*6180	1960	10044	4093511
52 Bad debts.....	382733	1	-	-	-	-	*1619	-	*335	*405	274	2025	378074
53 Rent paid on business property...	3570133	339	-	-	-	-	*2565	**	*3526	*778	2145	7795	3552985
54 Taxes paid.....	21777286	47663	-	-	*519	*837	*4208	**	*2378	*5947	6159	26934	21682642
55 Interest paid.....	17385379	38805	-	-	*4331	-	*11705	**	*6402	*12356	2760	48116	17260905
56 Contributions or gifts.....	300373	-	-	-	*11	-	*24	-	-	*47	29	99	300163
57 Amortization.....	1260769	177	-	-	*286	-	*47	-	*165	-	226	2689	1257178
58 Depreciation.....	14581870	25450	-	-	*484	*355	*5774	**	*6066	*12887	2955	95037	14432862
59 Depletion.....	1974004	-	-	-	-	-	-	-	-	-	36	790	1973179
60 Advertising.....	1170998	-	-	-	*104	-	*1089	-	*172	*869	1445	743	1166576
61 Pension, prof sh, stock, annuity.	1443950	-	-	-	-	-	*859	-	*81	*1332	416	2263	1438999
62 Employee benefit programs.....	3218660	980	-	-	-	-	*3607	-	*1438	*2598	1724	4535	3203778
63 Net loss, noncapital assets.....	444714	34	-	-	-	-	-	-	*190	20	13	2973	441485
64 Other deductions.....	29192678	34940	-	-	*3748	*6859	*12055	**	*13707	*22014	15687	240791	28842877
65 Total receipts less total deducts..	21954486	-165365	-	-	*3113	*5002	*-9840	**	*-5801	*8556	4427	40978	22073417
Constructive taxable income from													
66 related foreign corporations.....	5071860	-	-	-	-	-	-	-	-	-	-	-	5071860
67 Net income (less deficit), total...	26991758	-165365	-	-	*3113	*5002	*-9840	**	*-5801	*8556	3800	40978	27111315
68 Net income, total.....	27951753	6467	-	-	*3113	*5002	*2322	-	9	*16736	4253	108029	27805824
69 Deficit, total.....	959995	171832	-	-	-	-	*12162	**	*5810	*8180	453	67051	694509
70 Net income (less def), Form 1120-A.	*1209	-	-	-	*1209	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-151415	-151415	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*11468	6467	-	-	-	*5002	-	-	-	-	-	-	-
73 Statutory special deductions, total	1528168	-	-	-	*1905	-	-	-	-	*3161	3705	94867	1424530
74 Net operating loss deduction.....	869345	-	-	-	*1905	-	-	-	-	*3090	3528	89105	771718
75 Dividends received deduction....	658823	-	-	-	-	-	-	-	-	*72	177	5763	652812
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	26480137	-	-	-	*1209	-	*2322	-	9	*13574	703	13162	26449160
78 Income tax before credits, total...	9569350	-	-	-	*181	-	*591	-	*64	*4642	977	7616	9555280
79 Regular tax.....	9267224	-	-	-	*181	-	*591	-	1	*4622	239	4491	9257100
80 Personal holding company tax.....	3	-	-	-	-	-	-	-	-	-	-	-	3
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	218592	-	-	-	-	-	-	-	*63	*9	732	3037	214752
83 Environmental tax.....	37681	-	-	-	-	-	-	-	-	12	6	89	37575
84 Foreign tax credit.....	5767030	-	-	-	-	-	-	-	-	-	-	-	5767030
85 U.S. Possessions tax credit.....	6655	-	-	-	-	-	-	-	1	-	-	-	6654
86 Nonconventional source fuel credit.	247229	-	-	-	-	-	-	-	-	-	-	-	247229
87 General business credit.....	265648	-	-	-	-	-	-	-	-	-	-	-	265648
88 Prior year minimum tax credit.....	144967	-	-	-	-	-	*164	-	-	1414	-	-	143389
89 Income tax after credits, total....	3137822	-	-	-	*181	-	*427	-	*63	*3228	977	7616	3125331

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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	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.....	1126	*9	*320	*182	*253	*111	*139	*40	56	*10	**	6	**	
2 Total assets.....	3012987	-	*9815	*32488	*81284	*69865	*374928	*241215	830629	*421067	**	951695	**	
3 Cash.....	229283	-	*3116	*2687	*4894	*1645	*50215	*14939	70152	*36348	**	45288	**	
4 Notes and accounts receivable....	674482	-	-	*2077	*35489	*15850	*78529	*51127	145692	*87673	**	258046	**	
5 Less: Allowance for bad debts.....	10668	-	-	-	-	-	*1148	*865	*3023	*2701	**	2931	-	
6 Inventories.....	382459	-	-	*1432	*4236	*12749	*24159	*31050	110192	*65268	**	133373	**	
7 U.S. govt. obligations, total....	*31262	-	-	-	-	-	-	-	*6369	*24894	-	-	-	
8 Tax-exempt securities.....	*5845	-	-	-	-	-	-	-	-	*5845	-	-	-	
9 Other current assets.....	185472	-	-	*11862	*3356	*1704	*18110	*3726	97194	*10072	**	39448	**	
10 Loans to stockholders.....	*15440	-	-	*8373	-	-	*-0	*4589	*1066	1411	**	-	-	
11 Mortgage and real estate loans...	*6466	-	-	-	-	-	-	-	*6466	-	-	-	-	
12 Other investments.....	335797	-	*3066	-	-	*4195	*8135	*16200	*60008	*60025	**	184169	**	
13 Depreciable assets.....	2138294	-	*25900	*10049	*31387	*55414	*375083	*178246	737035	*217021	**	508158	**	
14 Less: Accumulated depreciation	1183523	-	*22267	*2457	*8167	*22806	*203621	*88172	454206	*125366	**	256460	**	
15 Depletable assets.....	*1361	-	-	-	-	-	*118	-	-	*1242	**	-	-	
16 Less: Accumulated depletion...	*167	-	-	-	-	-	*37	-	-	*129	**	-	-	
17 Land.....	97540	-	-	-	*7400	*1114	*23303	*1138	30721	*17366	**	16498	**	
18 Intangible assets (Amortizable)...	108676	-	-	-	*2705	-	*3419	*36195	*34599	*30343	**	1414	-	
19 Less: Accumulated amortization	57809	-	-	-	*75	-	*1182	*21478	*24097	*10367	**	610	-	
20 Other assets.....	52778	-	-	*-1535	*59	-	*-155	*14521	12461	*2125	**	25302	**	
21 Total liabilities.....	3012987	-	*9815	*32488	*81284	*69865	*374928	*241215	830629	*421067	**	951695	**	
22 Accounts payable.....	452151	-	-	*3515	*10936	*82706	*66525	*38717	93351	*43791	**	112611	**	
23 Mort, notes, and bonds under 1 yr	405310	-	-	*39238	*68524	*24193	*22981	*21467	139621	*52828	**	36458	-	
24 Other current liabilities.....	251638	-	*2034	*25	*66296	*2116	*17641	*41827	38673	*21818	**	61208	**	
25 Loans from stockholders.....	72842	-	-	*1816	*3420	*4368	*21617	*1891	*39730	-	-	-	-	
26 Mort, notes, bonds, 1 yr or more.	1093221	-	-	*4938	-	*487790	*98060	*56215	162144	*72700	**	211373	-	
27 Other liabilities.....	74337	-	-	-	-	-	*4962	*858	17239	*14973	**	36304	**	
28 Net worth.....	663488	-	*7781	*-17044	*-67892	*-53109	*143143	*80240	339870	*214957	**	493741	**	
29 Capital stock.....	147300	-	*1054	*3449	*20531	*3164	*25078	*2246	37744	*7890	**	46145	**	
30 Paid-in or capital surplus.....	382260	-	-	*18294	*109325	*36981	*50001	*155	39206	*47367	**	80931	**	
31 Retained earnings, appropriated.	5482	-	-	-	-	-	-	-	-	5482	**	-	-	
32 Retained earnings-unappropriated	-183335	-	*6727	*-38787	*-87566	*-595097	*31369	*54951	194644	*113220	**	137204	-	
33 Retained earnings (S Corp).....	353107	-	-	-	*-110181	*25930	*37447	*25960	*95920	*46649	-	231382	**	
34 Less: Cost of treasury stock...	41325	-	-	-	-	*2287	*752	*3071	*27645	*5651	**	1920	-	
35 Total receipts.....	5575953	*106696	*36987	*16588	*140274	*457639	*720179	*697180	1619821	*624235	**	1156356	**	
36 Business receipts.....	5440594	*104861	*36283	*5683	*135518	*456173	*713530	*661881	1600085	*602840	**	1123741	**	
37 Interest.....	16534	228	*363	*1618	*40	*33	*1270	*867	5257	*3750	**	3109	-	
38 Interest on govt. obligations....	*632	-	-	-	-	-	*201	-	*25	*403	-	2	-	
39 Rents.....	5108	-	-	-	-	-	-	*2104	*2536	*259	-	209	-	
40 Royalties.....	*632	-	-	-	-	-	-	-	-	*347	-	285	-	
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	**	683	-	
42 Net L-T cap gain less net ST loss	*7983	-	-	-	-	-	-	-	*3784	*3516	**	254	-	
43 Net gain, noncapital assets.....	3331	-	*341	-	-	-	*351	*96	*1040	*1249	**	111	-	
44 Dividends, domestic corporations.	*437	-	-	-	-	-	-	*97	*160	*69	-	-	-	
45 Dividends, foreign corporations..	*114	-	-	-	-	-	-	-	-	*114	-	-	-	
46 Other receipts.....	100587	1607	-	*9287	*4716	*1434	*4826	*32134	6933	*11688	**	27962	**	
47 Total deductions.....	5466646	*127285	*43584	*23450	*152209	*466863	*697323	*658609	1629604	*576344	**	1091376	**	
48 Cost of goods.....	4146417	90477	*18070	*11802	*71454	*354665	*484014	*525800	1246900	*422913	**	920321	**	
49 Compensation of officers.....	148590	797	*18922	-	*17311	*20572	*27226	*13537	35486	*7213	**	7526	**	
50 Salaries and wages.....	257374	*3769	-	*182	*9074	*31446	*40918	*28514	86319	*30646	**	26507	**	
51 Repairs.....	24063	32	*2190	-	*223	*3846	*2715	*2130	11377	*1307	**	242	-	
52 Bad debts.....	30421	7	-	-	*3056	*21370	*998	*1308	*2613	*633	**	438	-	
53 Rent paid on business property...	32414	175	*1	*99	*1089	*2462	*3069	*2902	18291	*2218	**	2108	-	
54 Taxes paid.....	98011	889	*1111	*465	*5687	*5711	*21357	*12858	26291	*10316	**	13325	**	
55 Interest paid.....	95301	8291	-	*272	*2734	*660	*13421	*9973	26698	*9821	**	23432	**	
56 Contributions or gifts.....	1237	-	-	-	*34	*509	*72	*283	*208	*208	**	131	-	
57 Amortization.....	10813	3157	-	-	*106	-	*167	*3321	*1163	*1802	**	1097	**	
58 Depreciation.....	154331	8229	*553	*197	*7978	*3109	*25803	*16342	45161	*16714	**	30244	**	
59 Depletion.....	*1625	-	-	-	-	-	-	-	*121	*1213	**	291	-	
60 Advertising.....	21322	55	*41	*2178	*140	*182	*1212	*1764	5080	*1870	**	8801	**	
61 Pension, prof sh, stock, annuity.	23876	81	*137	-	-	*1013	*6551	*1633	4795	*2248	**	7420	**	
62 Employee benefit programs.....	38974	885	*758	-	*1051	-	*4304	*4937	14131	*7595	**	5312	**	
63 Net loss, noncapital assets.....	*5091	67	-	*4561	-	-	*6	*107	*179	107	**	63	-	
64 Other deductions.....	376786	10374	*1800	*3693	*32303	*21793	*65055	*33411	104717	*59521	**	44118	**	
65 Total receipts less total deducts..	109307	*-20589	*-6597	*-6862	*-11935	*-9224	*22856	*38571	-9783	*47891	**	64980	**	
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
67 Net income (less deficit), total...	108676	*-20589	*-6597	*-6862	*-11935	*-9224	*22655	*38571	-9808	*47488	**	64977	**	
68 Net income, total.....	234788	-	-	*5089	*14541	*11581	*39269	*38571	*13272	*47488	**	64977	**	
69 Deficit, total.....	126112	*20589	*6597	*11951	*26477	*20805	*16613	-	*23080	-	-	-	-	
70 Net income (less def), Form 1120-A.	*-1567	-	-	-	*-1567	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	*-3	*-3	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	64157	-14387	-	-	*-24910	*10350	*30260	*17202	*-17212	*15638	-	47216	**	
73 Statutory special deductions, total	28423	-	-	*5089	*14541	*1231	*863	-	*468	*5725	-	506	-	
74 Net operating loss deduction.....	*28060	-	-	*5089	*14541	*1231	*863	-	*355	*5562	-	417	-	
75 Dividends received deduction.....	*363	-	-	-	-	-	-	-	*112	*162	-	88	-	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	85699	-	-	-	-	*8145	*21368	*12804	*26126	**	17256	-		
78 Income tax before credits, total...	30191	-	-	-	-	*2784	*7262	*4431	*9316	**	6398	-		
79 Regular tax.....	28916	-	-	-	-	*2543	*7254	*4313	*8932	**	5873	-		
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	*1196	-	-	-	-	-	*241	-	*117	*335	-	503	-	
83 Environmental tax.....	61	-	-	-	-	-	-	*8	*1	*31	**	22	-	
84 Foreign tax credit.....	*7	-	-	-	-	-	-	-	-	*7	-	-	-	
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
87 General business credit.....	*118	-	-	-	-	-	*64	*2	*52	-	-	-	-	
88 Prior year minimum tax credit.....	285	-	-	-	-	-	-	-	-	285	**	-	-	
89 Income tax after credits, total....	29781	-	-	-	-	-	*2720	*7260	*4379	*9024	**	6398	-	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1950	*34	*395	*583	*61	*218	446	*78	48	43	20	9	16
2 Total assets.....	32318420	-	*23638	*120567	*17292	*151510	1097606	*573315	717721	1400494	1360634	1450413	25405230
3 Cash.....	465777	-	*15985	*14708	*2471	*21380	83436	*20201	62120	31401	36256	17084	160735
4 Notes and accounts receivable....	5805842	-	*2140	*34934	*6078	*43023	343492	*182314	140314	355581	335727	198366	4163873
5 Less: Allowance for bad debts.....	164049	-	-	*512	-	-	3509	*7271	2304	9418	9392	13583	118060
6 Inventories.....	5122661	-	*178	*31696	*7510	*41754	300765	*187540	127245	326405	323681	203015	3572871
7 U.S. govt. obligations, total....	*17741	-	-	-	-	-	*8042	*2026	*2402	*2583	-	-	2688
8 Tax-exempt securities.....	*518	-	-	-	-	-	*518	-	-	-	-	-	-
9 Other current assets.....	722474	-	*432	*2213	*860	*2337	50111	*27680	32941	44716	45768	67977	447441
10 Loans to stockholders.....	9126	-	-	*193	*64	-	*6869	-	*481	*584	876	-	59
11 Mortgage and real estate loans....	423	-	-	-	-	-	-	-	-	-	-	423	-
12 Other investments.....	6078773	-	-	*77	*61	*230	*17089	*4075	*96872	152787	108402	350172	5349009
13 Depreciable assets.....	21425831	-	*23591	*75687	*16425	*130477	885521	*413460	437980	875583	804544	378968	17383595
14 Less: Accumulated depreciation	11364131	-	*18687	*45388	*16176	*91262	592485	*272239	238334	441521	410463	130944	9106632
15 Depletable assets.....	594163	-	-	-	-	-	-	-	-	-	721	-	593442
16 Less: Accumulated depletion....	456439	-	-	-	-	-	-	-	-	-	391	-	456048
17 Land.....	275391	-	-	*68	-	-	13912	*4576	19821	12461	17844	3552	203157
18 Intangible assets (Amortizable)....	1590710	-	*147	-	-	*4178	8538	*11366	*36475	57283	65754	284332	1122637
19 Less: Accumulated amortization	340980	-	*147	-	-	*1812	*1607	*6792	*7833	23281	11178	19785	358546
20 Other assets.....	2624588	-	-	*6890	-	*1206	-23087	*6378	9543	15329	52484	110837	2445009
21 Total liabilities.....	32318420	-	*23638	*120567	*17292	*151510	1097606	*573315	717721	1400494	1360634	1450413	25405230
22 Accounts payable.....	3192865	-	*3805	*8692	*3493	*23409	156027	*61766	99059	254553	251964	152379	2177718
23 Mort, notes, and bonds under 1 yr	2536840	-	*4661	-	-	*19156	126164	*36147	71181	189826	122609	110796	1856300
24 Other current liabilities.....	3336233	-	*202	*1544	*695	*25628	80017	*37449	55225	106958	108818	174312	2745385
25 Loans from stockholders.....	404241	-	-	*19413	-	*22352	*54528	*9694	*14475	*10793	11932	4020	257033
26 Mort, notes, bonds, 1 yr or more.	6370203	-	*1754	*2111	*49094	106713	*71452	106473	303498	351116	568395	4809596	5218544
27 Other liabilities.....	5476183	-	-	*29734	-	*19571	*6106	9011	37137	40804	115276	5218544	5218544
28 Net worth.....	11001856	-	*13215	*59072	*13104	*11870	554587	*350701	362298	497729	473391	325236	8340653
29 Capital stock.....	1388176	-	*3151	*5801	*61	*7555	114661	*43512	48466	168663	119776	133109	734320
30 Paid-in or capital surplus.....	8948869	-	-	*31600	*12325	*1963	*258609	*197688	*362265	32401	79878	258976	7713164
31 Retained earnings, appropriated.	*23339	-	-	-	-	-	-	-	*45	-	1511	112	21671
32 Retained earnings-unappropriated	311652	-	*10064	-	*719	*8950	67228	*-19706	-97774	111848	292989	-66473	3805
33 Retained earnings (S Corp).....	639325	-	-	*21671	-	*-6466	*211354	*134651	*66457	*184817	26843	-	-
34 Less: Cost of treasury stock....	309504	-	-	-	-	*132	*97265	*5444	*17161	-	47606	488	141407
35 Total receipts.....	41251006	*338308	*84770	*209362	*114649	*462576	2720804	*1304409	1160192	2480663	2128944	1206510	29039818
36 Business receipts.....	39735553	*337528	*84770	*209327	*114503	*459597	2705020	*1297701	1139552	2455176	2102536	1140967	27688877
37 Interest.....	422356	*7	-	-	*48	*324	2685	*865	2949	5785	4629	10694	394371
38 Interest on govt. obligations....	3480	-	-	-	-	-	*163	-	*611	-	158	-	2547
39 Rents.....	59081	-	-	-	-	-	*294	*638	*2472	*624	2154	175	52725
40 Royalties.....	371963	-	-	-	-	-	-	-	*3372	6040	2746	-	359783
41 Net S-T cap gain less net LT loss	*99	-	-	-	-	-	-	-	*87	9	2	1	-
42 Net L-T cap gain less net ST loss	53712	-	-	-	-	-	-	*1379	*86	*1049	723	1018	49458
43 Net gain, noncapital assets.....	159123	44	-	-	-	*316	*1495	*2127	*104	*358	884	1599	152196
44 Dividends, domestic corporations..	3411	-	-	-	-	-	-	-	*373	*13	1523	287	1215
45 Dividends, foreign corporations..	174342	-	-	-	-	-	*3006	-	*399	*252	147	-	170539
46 Other receipts.....	267885	*730	*35	*98	*2340	8140	13537	*1700	13537	14036	10142	49020	168106
47 Total deductions.....	40212900	*358269	*83708	*209203	*114675	*449830	2576522	*1207397	1105447	2394276	2044878	1157035	28511661
48 Cost of goods.....	27498079	*265025	*45898	*134811	*69759	*252916	1777995	*892133	795378	1747526	1542611	866346	19107682
49 Compensation of officers.....	410607	*861	*7614	*27930	*27571	*53908	129235	*35652	21565	27454	23754	9104	45959
50 Salaries and wages.....	2245220	*5709	*2546	*48689	*81192	144130	*81192	57058	169409	107715	50036	1578736	1578736
51 Repairs.....	444595	*2429	*2691	*840	*2335	*3100	10600	*3936	2340	12470	6993	1518	395343
52 Bad debts.....	80680	664	-	-	*441	7394	*2153	1745	2537	6000	1047	-	58700
53 Rent paid on business property...	442120	*816	*6652	*230	*4978	*13290	7381	*4110	*4684	15135	15157	6633	363055
54 Taxes paid.....	597655	*1264	*2407	*8113	*3302	*17839	66382	*28902	31023	57020	39972	18459	322971
55 Interest paid.....	892169	*9618	*475	*667	-	*2490	29880	*11914	21197	46523	42966	41781	684659
56 Contributions or gifts.....	10771	9	-	-	-	*34	*1921	*76	*565	*367	670	190	6940
57 Amortization.....	90479	*1097	-	-	-	*977	*838	*1059	*3491	4580	4813	22467	51156
58 Depreciation.....	1164564	*11342	*2347	*3572	*166	*12030	54003	*29398	27461	67862	59331	29046	868007
59 Depletion.....	26212	-	-	-	-	-	-	-	-	-	-	-	26212
60 Advertising.....	521558	*1436	-	*1032	-	*1563	25327	*3138	6158	14622	19276	14899	434108
61 Pension, prof sh, stock, annuity.	921347	*5083	-	*3706	-	*951	10896	*5170	4008	13520	9862	3334	864816
62 Employee benefit programs.....	1249520	*1185	*1998	*3980	*1230	*3185	37858	*25949	24642	48960	47459	18290	1034785
63 Net loss, noncapital assets.....	31908	*27040	-	-	-	*738	-	*6	*395	*323	388	414	2604
64 Other deductions.....	3585416	*24691	*13626	*21777	*5336	*38419	271943	*82608	103737	165970	117912	73470	2665928
65 Total receipts less total deducts..	1038106	*-19960	*1062	*160	*-27	*12746	144282	*97012	54745	86387	84066	49475	528157
Constructive taxable income from													
66 related foreign corporations.....	*72740	-	-	-	-	-	-	-	-	*548	121	-	72071
67 Net income (less deficit), total...	1107366	*-19960	*1062	*160	*-27	*12746	144118	*97012	54134	86935	84029	49475	597681
68 Net income, total.....	1741699	*2395	*1062	*13865	-	*14577	157298	*98899	59150	96366	105721	61230	1131136
69 Deficit, total.....	634333	*22355	-	*13706	*27	*1831	*13180	*1887	*5015	*9431	21692	11755	533455
70 Net income (less def), Form 1120-A.													
71 Net income (less def), Form 1120-F.	*619	*619	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	211339	*-22355	-	*160	-	*7404	*79851	*69493	*20268	*41966	14552	-	-
73 Statutory special deductions, total	394590	*619	*701	-	-	-	*6472	*4809	*3280	*11678	3120	9062	354850
74 Net operating loss deduction....	359860	*619	*701	-	-	-	*3466	*4809	*3019	*11417	2064	8841	324924
75 Dividends received deduction....	34731	-	-	-	-	-	*3006	-	*261	*261	1056	221	29926
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1099309	1775	*362	-	-	*7173	70975	*24659	*34400	42538	88973	52169	776286
78 Income tax before credits, total...	392037	1058	*54	-	-	*1556	23207	*8386	*11812	15428	31536	18688	280312
79 Regular tax.....	380451	604	*54	-	-	*1556	23207	*8385	*11670	14534	30692	18048	271700
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	10065	451	-	-	-	-	-	-	*128	*863	946	568	7110
83 Environmental tax.....	1717	4	-	-	-	-	-	-	*14	*31	94	72	1501
84 Foreign tax credit.....	92776	-	-	-	-	-	-	-	*37	*135	1396	25	91184
85 U.S. Possessions tax credit.....	284	-	-	-	-	-	284	-	-	-	-	-	-
86 Nonconventional source fuel credit.	2	-	-	-	-	-	-	-	-	-	-	-	2
87 General business credit.....	2676	-	-	-	-	*74	-	*10	-	*196	67	350	1978
88 Prior year minimum tax credit....	*1448	-	-	-	-	-	-	-	-	*200	-	717	531
89 Income tax after credits, total....	294851	1058	*54	-	-	*1556	22849	*8376	*11776	14896	30073	17596	186616

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	10343	447	2167	1677	1663	1254	2108	387	382	129	71	42	17
2 Total assets.....	41984722	-	109916	289778	659980	910488	4993290	2633461	5701553	4727476	5066596	6315388	10576796
3 Cash.....	1825752	-	7760	52682	69592	105457	344936	154040	336790	211721	189653	200302	152819
4 Notes and accounts receivable....	9004864	-	*38041	95375	197870	259514	1243016	673131	1413317	1087377	1067493	1150952	1778778
5 Less: Allowance for bad debts.	225207	-	*120	-	*987	*3061	13004	13129	34766	17497	26691	38775	78077
6 Inventories.....	6833619	-	*26485	*21614	135914	176378	1005685	516095	1132488	806314	811063	965789	1235794
7 U.S. govt. obligations, total....	*62754	-	-	-	-	-	684	*2940	*7671	*27606	23852	1	-
8 Tax-exempt securities.....	*83131	-	-	-	-	-	*76254	-	*6862	-	-	-	16
9 Other current assets.....	1478912	-	*4308	*3561	11477	33330	148261	69497	171829	203152	188871	176194	468431
10 Loans to stockholders.....	217584	-	*8158	*1903	37256	48784	72929	*7357	28972	5437	5823	964	-
11 Mortgage and real estate loans...	152	-	-	-	-	-	-	-	-	-	-	-	152
12 Other investments.....	4914091	-	*1969	*0	*34997	*16890	174010	110118	229237	260737	363733	760608	2961792
13 Depreciable assets.....	29382641	-	*90247	280691	549899	849138	4264937	2290156	4434540	3534637	3753579	3814276	5520541
14 Less: Accumulated depreciation	15388660	-	*75947	189154	385119	588024	2499034	1310570	2328228	1872083	1809816	1685342	2645342
15 Depletable assets.....	*13396	-	*5869	-	-	-	-	-	-	-	5873	-	1654
16 Less: Accumulated depletion...	*3440	-	*1693	-	-	-	-	-	-	-	1219	-	528
17 Land.....	545514	-	-	*6343	*1966	*8619	58914	45832	88964	61564	70571	90424	112315
18 Intangible assets (Amortizable)...	2632704	-	*854	*19336	*3341	*5468	175864	45737	185602	334967	337083	505025	1019428
19 Less: Accumulated amortization	823399	-	*633	*4623	*143	*2827	117603	10794	46592	96974	52770	67381	423058
20 Other assets.....	1430316	-	*4618	*2050	*3918	822	57444	53050	74867	180519	139497	441451	472080
21 Total liabilities.....	41984722	-	109916	289778	659980	910488	4993290	2633461	5701553	4727476	5066596	6315388	10576796
22 Accounts payable.....	5436532	-	*23092	*57975	172209	164680	842999	366421	810759	716810	647692	635290	998606
23 Mort, notes, and bonds under 1 yr	3621456	-	*22634	*10563	*22913	57633	619136	272344	598040	449909	461543	465505	641235
24 Other current liabilities.....	4411845	-	*23811	*35875	45412	46350	372583	188527	397223	323435	406914	454109	2117605
25 Loans from stockholders.....	840393	-	*47845	66158	61836	113150	201415	46042	80955	56464	132951	11462	22117
26 Mort, notes, bonds, 1 yr or more.	10230800	-	*11007	*52184	98256	164808	1044658	495420	1071722	1173284	1401404	2425860	2292197
27 Other liabilities.....	1598920	-	*11	*0	*393	*22030	52972	157993	146127	93547	252763	345930	527153
28 Net worth.....	15844776	-	-18484	67023	258962	341838	1859527	1106713	2596727	1914027	1763329	1977231	3977883
29 Capital stock.....	2430556	-	17715	12705	20846	89057	331695	42488	221555	265498	404447	235695	788856
30 Paid-in or capital surplus.....	4270058	-	*137067	*56725	*64108	82261	248627	71836	356042	519572	837488	726356	1172678
31 Retained earnings, appropriated.	*36079	-	-	-	-	*18116	-	-	-	-	17964	-	-
32 Retained earnings-unappropriated	5428100	-	*-46055	*8643	125086	50272	587435	546538	563620	453249	221747	840820	2076744
33 Retained earnings (S Corp).....	4510108	-	*-126224	*-4718	*55577	127431	789253	524424	1510447	722117	415167	326088	170547
34 Less: Cost of treasury stock....	830126	-	*986	*6332	*6654	*25299	972465	*78573	54937	46410	133483	149027	230942
35 Total receipts.....	67265233	544781	463115	810168	1999905	2094929	1074965	5091772	10714684	7673638	7828243	7665509	11653524
36 Business receipts.....	65958134	523483	457128	809542	1991331	2079521	10644422	5046365	10611946	7568374	7663287	7513523	11049213
37 Interest.....	298484	*932	-	*163	*2114	2424	8915	5653	9050	13507	20633	29773	205319
38 Interest on govt. obligations....	18794	*16	-	-	-	-	*3355	*0	3076	4321	5986	1550	490
39 Rents.....	58990	*66	-	-	*1649	*83	*715	*1439	2091	3387	6935	13709	28916
40 Royalties.....	201339	-	-	-	-	-	*210	*1298	*1505	5784	20875	20513	151154
41 Net S-T cap gain less net LT loss	*984	-	-	-	-	-	*52	*91	*153	*215	24	450	-
42 Net L-T cap gain less net ST loss	50799	64	-	-	*10	-	*1319	*1657	*1575	26837	1671	8875	8791
43 Net gain, noncapital assets.....	117851	18226	*5928	-	*169	*3465	19694	5662	34430	11628	9649	4057	4943
44 Dividends, domestic corporations.	6566	-	-	-	-	-	*62	*11	*795	*621	2545	634	1898
45 Dividends, foreign corporations..	125743	-	-	-	-	-	-	*408	*877	*7193	3711	18770	94785
46 Other receipts.....	427549	*1994	*59	*464	4632	9435	46222	29189	49186	31770	92928	53654	108016
47 Total deductions.....	64561140	497283	460918	789389	1956075	2093131	10285341	4833652	10115422	7371059	7554565	7382867	11221438
48 Cost of goods.....	46179387	323289	199006	386894	1269505	1419102	7306667	3603701	7717446	5635695	5621236	5380228	7316617
49 Compensation of officers.....	1443004	*10036	*46397	105322	136898	448633	134356	210092	89703	89703	89396	52686	47415
50 Salaries and wages.....	3351836	36487	*70243	*85756	142248	153628	505249	239515	436948	327329	317867	356699	679866
51 Repairs.....	305482	3027	*5181	*8600	17726	10206	50626	17812	31501	13550	38316	20883	88052
52 Bad debts.....	180537	*1980	*1122	*1167	8185	*4929	19654	12168	16665	14496	34270	24298	41602
53 Rent paid on business property...	577073	6183	*34183	*23876	47147	27053	131284	21846	53363	40099	34208	47753	110080
54 Taxes paid.....	1443071	11016	35787	38660	60571	66504	270322	111480	227903	143577	141771	142080	193400
55 Interest paid.....	1458636	10998	*5371	6530	20174	26954	160461	80356	163621	160277	157361	257941	390591
56 Contributions or gifts.....	19077	*78	-	*228	1043	*186	3339	850	1898	1865	1735	3901	3955
57 Amortization.....	143976	*1843	*25	*1977	*109	*491	6594	4326	23138	22600	20156	36326	26391
58 Depreciation.....	2509684	13829	5226	21400	37304	58316	375262	194276	375425	289090	320560	362744	456253
59 Depletion.....	*6786	-	-	-	-	-	-	-	*1	-	2614	-	4171
60 Advertising.....	466744	4506	*1871	*3608	18622	9033	69601	21806	52692	30144	39687	50798	164377
61 Pension, prof sh, stock, annuity.	263073	*1009	-	-	*7689	*4296	41116	21609	53589	37339	22089	28207	46130
62 Employee benefit programs.....	828884	*4608	*5042	*21138	13192	23341	124060	77082	131305	97397	109662	114422	107634
63 Net loss, noncapital assets.....	72330	*886	*7619	-	-	*1062	1659	*1074	1836	955	14297	8060	34882
64 Other deductions.....	5311560	67508	43844	126585	207239	151132	770813	282294	617997	466944	571340	495842	1510022
65 Total receipts less total deducts..	2704093	47498	2197	20779	43831	1798	439624	258120	599262	302579	273678	282641	432086
Constructive taxable income from													
66 related foreign corporations.....	155975	-	-	-	-	-	-	-	-	*3860	3223	14649	134242
67 Net income (less deficit), total...	2841274	47482	2197	20779	43831	1798	436269	258120	596186	302117	270916	295740	565838
68 Net income, total.....	3506146	*61253	*30386	*44699	77922	46380	557375	280237	659491	358125	372134	331270	686873
69 Deficit, total.....	664872	*13771	*28189	*23920	*34091	44582	121106	*22118	63305	56008	101218	35530	121035
70 Net income (less def), Form 1120-A.	*-4239	-	*-4239	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	1324215	*7586	*22776	*4918	*7356	11329	322199	202497	438283	140508	117627	39753	9381
73 Statutory special deductions, total	225568	*19601	-	*6832	*6156	*2775	19966	*620	11323	25437	4531	43912	84415
74 Net operating loss deduction.....	196991	*19601	-	*6832	*6156	*2775	19918	*204	*9947	*23113	708	39265	68472
75 Dividends received deduction....	28577	-	-	-	-	-	*48	*416	1376	2324	3823	4647	15943
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1826957	*34067	-	*10060	39875	*14048	192017	74661	190383	179329	251297	248144	593077
78 Income tax before credits, total...	641765	*11898	-	*1509	8464	*3189	62651	25385	65713	63903	87512	89630	221911
79 Regular tax.....	616368	*11583	-	*1509	8464	*3189	61355	24834	64662	61156	86413	85759	207444
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	24219	*285	-	-	-	-	*1296	*543	1159	2596	1271	3525	13545
83 Environmental tax.....	1788	*31	-	-	-	-	-	-	59	151	282	344	921
84 Foreign tax credit.....	129286	-	-	-	-	-	-	*9	*93	*3875	3242	11720	110347
85 U.S. Possessions tax credit.....	8510	-	-	-	-	-	154	233	2334	3131	2658	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	5395	-	-	*52	-	-	*1795	*400	*454	105	558	1476	555
88 Prior year minimum tax credit.....	5998	135	-	-	-	-	*480						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2103	*25	*349	*934	*210	*192	264	*29	50	*20	12	8	9
2 Total assets.....	27415263	-	*8847	*131085	*77261	*122028	530841	*195327	681146	*617950	906365	1501794	22642619
3 Cash.....	484589	-	*1453	*24600	*10891	*10990	54386	*10754	39860	*24038	86678	25290	195650
4 Notes and accounts receivable....	3803203	-	*814	*41763	*29170	*36493	160307	*49475	189778	*198408	246486	369730	2480778
5 Less: Allowance for bad debts.....	104683	-	-	*22846	-	-	*1256	*992	5186	*7051	16557	19795	31001
6 Inventories.....	3247855	-	*1338	*60516	*15098	*49335	203320	*117403	181948	*239288	322383	476840	1580387
7 U.S. govt. obligations, total....	*38292	-	-	*70	-	-	-	-	-	-	-	38222	-
8 Tax-exempt securities.....	20091	-	-	-	-	-	-	-	-	-	-	20091	-
9 Other current assets.....	7413039	-	*207	*1185	*459	*1291	*16065	*3772	46079	*25578	25230	122826	7170348
10 Loans to stockholders.....	*5920	-	-	-	*793	-	-	-	*5064	-	13	50	-
11 Mortgage and real estate loans...	*588	-	-	-	-	-	-	-	*588	-	-	-	-
12 Other investments.....	2864492	-	-	*1499	*1099	*466	*22555	*34	84078	*39366	103660	117293	2494442
13 Depreciable assets.....	8535092	-	*3246	*56010	*34863	*57164	158772	*48899	235233	*150272	218310	455648	7116674
14 Less: Accumulated depreciation	4192439	-	*1259	*31683	*15113	*35465	98642	*34236	146569	*76157	119733	237981	3395601
15 Depletable assets.....	6692330	-	-	-	-	-	-	-	-	-	-	-	6692330
16 Less: Accumulated depletion...	455808	-	-	-	-	-	-	-	-	-	-	-	455808
17 Land.....	298587	-	-	-	-	-	*11226	**	7042	*8038	6368	5365	260547
18 Intangible assets (Amortizable)...	1122192	-	*3517	*1171	-	*1154	*9545	-	*10071	*4282	27804	64547	1000100
19 Less: Accumulated amortization	268826	-	*469	*1171	-	*1020	*6447	-	*1767	*2500	7564	10852	237035
20 Other assets.....	-2089250	-	-	*-30	-	*1619	*1009	*218	34927	*14389	13289	74519	-2229191
21 Total liabilities.....	27415263	-	*8847	*131085	*77261	*122028	530841	*195327	681146	*617950	906365	1501794	22642619
22 Accounts payable.....	1637538	-	*565	*20607	*16259	*36627	94123	*62139	103743	*63746	84869	186043	968817
23 Mort, notes, and bonds under 1 yr	665066	-	-	*4481	-	*5340	*101939	*20687	166448	*176787	27568	117556	44260
24 Other current liabilities.....	11074587	-	*772	*15727	*8225	*3507	40005	*2604	30918	*32344	131588	254413	10554484
25 Loans from stockholders.....	264978	-	*29802	*6412	*71092	*14944	*28633	-	*3921	*20442	89731	-	-
26 Mort, notes, bonds, 1 yr or more.	6217226	-	*239	*24557	*2315	*25252	*33967	*17074	80310	*54654	112056	376553	5490249
27 Other liabilities.....	8490722	-	-	*-14938	-	*-0	*17555	*819	10684	*9324	1051	35394	8430832
28 Net worth.....	-934853	-	*-22531	*74239	*-20630	*36358	214619	*92004	285121	*260654	459503	531834	-2846025
29 Capital stock.....	447400	-	*782	*11298	*14983	*887	28318	*18410	29707	*13364	53135	88311	188206
30 Paid-in or capital surplus.....	1101094	-	-	*74485	-	*4692	*19826	50	35583	*18787	108621	514919	324132
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-2664137	-	*-666	*65708	*-35613	*31162	*79199	*12026	126514	*32634	293446	-22300	-3246246
33 Retained earnings (S Corp).....	474002	-	*-22647	*-30943	-	*-383	*100248	*67126	*145573	*209855	5175	-	-
34 Less: Cost of treasury stock...	293213	-	-	*46308	-	-	*12972	*5607	*52255	*13985	873	49095	112117
35 Total receipts.....	23491389	110832	*11723	*277969	*176664	*526107	1527666	*348512	1189314	*1251153	1456980	2778393	13836075
36 Business receipts.....	22443440	108684	*12355	*277201	*176122	*524809	1523521	*347803	1160891	*1246174	1436139	2711353	12918390
37 Interest.....	388400	651	-	*143	*127	*459	*522	*150	*3162	*176	4335	6041	327633
38 Interest on govt. obligations....	7637	11	-	-	-	-	*786	-	*495	*157	1725	1320	3143
39 Rents.....	36572	5	-	*96	*105	*741	12	**	-	*99	353	194	34967
40 Royalties.....	110556	337	-	-	-	-	-	-	*694	*2	1380	25771	82371
41 Net S-T cap gain less net LT loss	107	-	-	-	-	-	-	-	85	-	-	-	21
42 Net L-T cap gain less net ST loss	160779	474	-	-	-	-	*97	-	*695	*460	732	9	158311
43 Net gain, noncapital assets.....	6953	53	-	-	-	*7	*1976	-	*3	*1478	1645	-	1791
44 Dividends, domestic corporations.	30373	-	-	-	-	-	-	-	*102	-	229	1402	28640
45 Dividends, foreign corporations..	*15111	-	-	-	-	-	-	-	*372	-	3991	869	9880
46 Other receipts.....	291462	616	*-632	*530	*311	*90	*751	*559	22816	*2607	6450	31434	225928
47 Total deductions.....	22986578	*141301	*24243	*287272	*174466	*512602	1497183	*343341	1125134	*1234959	1408212	2843560	13394307
48 Cost of goods.....	15196902	76811	*16022	*178427	*102979	*295160	1244651	*269780	829996	*896694	914679	1872301	8499402
49 Compensation of officers.....	327072	1473	-	*18008	*476	*38336	40602	*9858	34262	*83398	11488	31248	57922
50 Salaries and wages.....	1313152	9332	*4242	*18804	*2354	*45528	38970	*16659	38427	*52533	138671	249978	697654
51 Repairs.....	75425	100	*63	*1648	*3250	*1680	*2832	*195	1841	*1106	5277	10750	46683
52 Bad debts.....	50272	433	-	*694	-	*91	*1935	*217	4620	*3393	5791	8577	24519
53 Rent paid on business property...	261909	789	-	*10820	*7008	*22206	*8934	*1713	8940	*4604	31761	49498	115637
54 Taxes paid.....	1132721	1453	*1481	*6084	*5499	*15095	23460	*5566	23386	*14326	37302	74794	924274
55 Interest paid.....	1118460	1928	*111	*4181	*729	*4866	*15871	*3300	12770	*17266	34941	46361	976134
56 Contributions or gifts.....	10422	49	-	-	*12	*58	*10	1	177	*83	342	1537	8152
57 Amortization.....	61809	371	*235	-	*861	*231	*1742	-	*1409	*527	2288	6433	47713
58 Depreciation.....	556781	1130	*795	*5644	*5698	*5003	16386	*2739	14454	*9826	18053	34117	442936
59 Depletion.....	81581	-	-	-	-	-	-	-	-	-	-	-	81581
60 Advertising.....	466942	7057	*7	*614	*154	*39451	*6058	*1750	21363	*35370	42826	117944	194349
61 Pension, prof sh, stock, annuity.	81377	118	-	-	-	-	*1689	*1655	*3897	*1295	6452	21042	45229
62 Employee benefit programs.....	269737	2156	*189	*2942	-	*3032	*5425	*1779	19351	*13143	18847	24526	178348
63 Net loss, noncapital assets.....	22375	39	-	-	-	-	*228	**	*981	11	387	7555	13173
64 Other deductions.....	1959642	*38062	*1096	*39405	*45444	*41866	88390	*28129	109259	*101384	139109	286899	1040601
65 Total receipts less total deducts..	504811	*-30469	*-12519	*-9303	*2199	*13505	30483	*5172	64180	*16194	48769	-65166	441768
Constructive taxable income from													
66 related foreign corporations.....	4904	-	-	-	-	-	-	-	-	-	716	-	4188
67 Net income (less deficit), total...	502078	*-30480	*-12519	*-9303	*2199	*13505	29697	*5172	63685	*16037	47760	-66486	442813
68 Net income, total.....	765982	2745	-	*2852	*5280	*13505	*52030	*11280	71864	*23465	69924	42484	470554
69 Deficit, total.....	263903	*33225	*12519	*12154	*3081	-	*22333	*6109	*8179	*7428	22164	108970	27741
70 Net income (less def), Form 1120-A.	*-3081	-	-	-	*-3081	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	74274	*-26730	*-11758	*-7917	-	*7912	*42159	*10299	*23797	*16702	19810	-	-
73 Statutory special deductions, total	336103	-	-	*2488	*489	-	-	-	*1650	-	161	1630	329686
74 Net operating loss deduction.....	*303224	-	-	*2488	*489	-	-	-	*1207	-	-	-	299040
75 Dividends received deduction....	32879	-	-	-	-	-	-	-	*443	-	161	1630	30646
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	302730	2745	-	*363	*4791	*5592	*5753	982	46419	*740	50111	40854	144380
78 Income tax before credits, total...	151235	934	-	*55	*911	*880	*1421	346	16980	*250	17212	13986	98261
79 Regular tax.....	102097	933	-	*54	*911	*880	*1421	346	15817	*250	17117	13935	50433
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*48397	-	-	-	-	-	-	-	*1143	-	60	-	47193
83 Environmental tax.....	741	1	-	-	-	-	-	-	*20	-	35	51	635
84 Foreign tax credit.....	4430	-	-	-	-	-	-	-	-	-	112	1073	3244
85 U.S. Possessions tax credit.....	9639	-	-	-	-	-	423	211	4117	-	4888	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2525	280	-	-	-	-	-	-	*371	-	37	201	1636
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	134642	654	-	*55	*911	*880	*998	134	12491	*250	12176	12712	93381

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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: Footwear, except rubber

MINOR INDUSTRY 3140 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.....	306	***	-	*129	***	-	*30	**	28	*12	9	5	5
2 Total assets.....	23534345	***	-	*18964	***	-	*43957	**	362392	*378917	671416	977704	21058252
3 Cash.....	246613	***	-	*380	***	-	*3780	**	12981	*19125	60581	16145	133126
4 Notes and accounts receivable....	3011870	***	-	-	***	-	11301	**	116581	*113215	188339	272035	2307966
5 Less: Allowance for bad debts.	53353	***	-	-	***	-	10	**	*3750	*2834	15204	16751	14804
6 Inventories.....	2221499	***	-	*774	***	-	*7652	**	134778	*120917	248400	355504	1351226
7 U.S. govt. obligations, total....	-	***	-	-	***	-	-	-	-	-	-	20	-
8 Tax-exempt securities.....	20	***	-	-	***	-	-	-	-	-	-	-	-
9 Other current assets.....	7232622	***	-	-	***	-	*8576	-	18079	*14691	22340	70354	7098123
10 Loans to stockholders.....	*856	***	-	-	***	-	-	-	-	-	13	50	-
11 Mortgage and real estate loans...	-	***	-	-	***	-	-	-	-	-	-	-	-
12 Other investments.....	2437838	***	-	-	***	-	*6161	-	*28511	*39366	70135	60318	2233347
13 Depreciable assets.....	7349633	***	-	*29114	***	-	*7734	**	106295	*101025	184120	298068	6601203
14 Less: Accumulated depreciation	3582026	***	-	*11304	***	-	*3518	**	56883	*44335	108451	158338	3193439
15 Depletable assets.....	6692330	***	-	-	***	-	-	-	-	-	-	-	6692330
16 Less: Accumulated depletion...	455808	***	-	-	***	-	-	-	-	-	-	-	455808
17 Land.....	253656	***	-	-	***	-	49	**	*2686	*3912	3794	1621	241595
18 Intangible assets (Amortizable)...	578266	***	-	-	***	-	*6012	-	*8558	*4282	14045	17428	527942
19 Less: Accumulated amortization	104163	***	-	-	***	-	*3789	-	*910	*2500	4162	6955	85847
20 Other assets.....	-2295508	***	-	-	***	-	9	**	*-4534	*12054	7467	68205	-2378708
21 Total liabilities.....	23534345	***	-	*18964	***	-	*43957	**	362392	*378917	671416	977704	21058252
22 Accounts payable.....	1071010	***	-	-	***	-	*2150	**	60124	*42771	68665	141379	748047
23 Mort, notes, and bonds under 1 yr	227807	***	-	-	***	-	*800	-	*32320	*77358	12880	79363	25086
24 Other current liabilities.....	10682448	***	-	-	***	-	*13764	**	16917	*15783	93698	187929	10346618
25 Loans from stockholders.....	*110277	***	-	-	***	-	-	-	-	*19330	76709	-	-
26 Mort, notes, bonds, 1 yr or more.	5254764	***	-	*3243	***	-	*8596	-	*73055	*28515	90249	269126	4779666
27 Other liabilities.....	8180497	***	-	-	***	-	-	-	*6682	*10422	-2527	24400	8141520
28 Net worth.....	-1992457	***	-	*15721	***	-	*18647	**	173294	*184738	331742	275507	-2982686
29 Capital stock.....	305331	***	-	*1291	***	-	*959	**	20178	*12259	45341	53797	161358
30 Paid-in or capital surplus.....	797698	***	-	*24130	***	-	1156	**	*25172	*17738	73528	460739	195236
31 Retained earnings, appropriated.	-	***	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-3126502	***	-	*-9699	***	-	11200	**	116346	*9031	208569	-215217	-3227163
33 Retained earnings (S Corp).....	*236205	***	-	-	***	-	*11315	**	*63187	*156528	5175	-	-
34 Less: Cost of treasury stock...	205190	***	-	-	***	-	*5983	-	*51589	*10818	871	23812	112117
35 Total receipts.....	16961296	***	-	*8361	***	-	*62274	**	741442	*709820	1186048	2064674	12063677
36 Business receipts.....	16113415	***	-	*8263	***	-	*62244	**	738457	*707613	1171449	2005346	11297636
37 Interest.....	342023	***	-	*2	***	-	5	**	*920	*27	2168	2792	335351
38 Interest on govt. obligations....	*4296	***	-	-	***	-	-	-	-	*157	1725	-0	2403
39 Rents.....	31652	***	-	*96	***	-	12	**	-	*99	328	115	30897
40 Royalties.....	75262	***	-	-	***	-	-	-	-	-	1369	25771	47785
41 Net S-T cap gain less net LT loss	107	***	-	-	***	-	-	-	85	-	-	-	21
42 Net L-T cap gain less net ST loss	148255	***	-	-	***	-	-	-	*695	-	681	9	146395
43 Net gain, noncapital assets.....	*1495	***	-	-	***	-	-	-	*3	*73	504	-	915
44 Dividends, domestic corporations.	28775	***	-	-	***	-	-	-	*102	-	229	321	28123
45 Dividends, foreign corporations..	7748	***	-	-	***	-	-	-	-	-	3991	-	3757
46 Other receipts.....	208268	***	-	-	***	-	13	**	*1181	*1851	3603	30318	170394
47 Total deductions.....	16626880	***	-	*10926	***	-	*60801	**	708632	*702709	1147105	2137791	11706863
48 Cost of goods.....	10607388	***	-	*5236	***	-	*39908	**	553788	*534212	738288	1354411	7292522
49 Compensation of officers.....	110148	***	-	-	***	-	*2479	**	*12213	*13502	10282	24308	46015
50 Salaries and wages.....	969693	***	-	*258	***	-	1	**	*19596	*34427	113231	194361	601069
51 Repairs.....	55284	***	-	*464	***	-	*591	-	*910	*830	4717	6291	41479
52 Bad debts.....	34637	***	-	-	***	-	-	-	*1493	*2290	5521	5516	19409
53 Rent paid on business property...	179146	***	-	-	***	-	*957	-	*4456	*3301	27927	38107	103666
54 Taxes paid.....	1013689	***	-	*58	***	-	*1549	**	11136	*8804	34838	64536	891399
55 Interest paid.....	980116	***	-	-	***	-	2	**	*8658	*11356	27544	36638	894237
56 Contributions or gifts.....	8980	***	-	-	***	-	1	**	*94	-	312	1169	7356
57 Amortization.....	47018	***	-	-	***	-	*1197	-	*351	*474	2438	2978	38390
58 Depreciation.....	462480	***	-	*3894	***	-	*761	**	8319	*6330	14357	22496	402146
59 Depletion.....	81581	***	-	-	***	-	-	-	-	-	-	-	81581
60 Advertising.....	338222	***	-	-	***	-	*1348	-	*9639	*15702	36142	108776	159958
61 Pension, prof sh, stock, annuity.	60909	***	-	-	***	-	-	-	*2454	*421	5899	16943	35135
62 Employee benefit programs.....	195116	***	-	-	***	-	-	-	11954	*9293	12699	20859	139411
63 Net loss, noncapital assets.....	15195	***	-	-	***	-	5	**	*21	11	338	1866	12915
64 Other deductions.....	1467279	***	-	*1016	***	-	*12002	**	63551	*61753	112573	238537	940173
65 Total receipts less total deducts..	334416	***	-	*-2565	***	-	*1473	**	32809	*7112	38943	-73116	356814
Constructive taxable income from													
66 related foreign corporations.....	4407	***	-	-	***	-	-	-	-	-	716	-	3691
67 Net income (less deficit), total...	334527	***	-	*-2565	***	-	*1473	**	32809	*6955	37934	-73117	358103
68 Net income, total.....	516597	***	-	-	***	-	1834	**	33725	*14383	57415	23588	382908
69 Deficit, total.....	182071	***	-	*2565	***	-	*361	-	915	*7428	19480	96705	24805
70 Net income (less def), Form 1120-A.	*-3081	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*18621	***	-	-	***	-	*-361	-	*17542	*8360	19810	-0	311179
73 Statutory special deductions, total	312617	***	-	-	***	-	-	-	*1278	-	161	-	286984
74 Net operating loss deduction.....	*288191	***	-	-	***	-	-	-	*1207	-	-	-	24195
75 Dividends received deduction.....	24426	***	-	-	***	-	-	-	*71	-	161	-0	-
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	154237	***	-	-	***	-	1834	**	*14906	-	37602	23588	73562
78 Income tax before credits, total...	100885	***	-	-	***	-	624	**	*5150	-	12956	8084	73136
79 Regular tax.....	53266	***	-	-	***	-	624	**	*5144	-	12864	8055	25647
80 Personal holding company tax.....	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*47026	***	-	-	***	-	-	-	*7	-	60	-	46959
83 Environmental tax.....	592	***	-	-	***	-	-	-	-0	-	32	29	530
84 Foreign tax credit.....	3928	***	-	-	***	-	-	-	-	-	69	1073	2785
85 U.S. Possessions tax credit.....	6189	***	-	-	***	-	423	**	3663	-	2103	-	-
86 Nonconventional source fuel credit.	-	***	-	-	***	-	-	-	-	-	-	-	-
87 General business credit.....	1788	***	-	-	***	-	-	-	-	-	37	145	1326
88 Prior year minimum tax credit.....	-	***	-	-	***	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	88980	***	-	-	***	-	201	**	*1487	-	10747	6866	69025

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets											
		Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	1797	***	*349	*805	***	*192	234	*29	*22	*8	3	3	4
2 Total assets.....	3880917	-	*8847	*112121	***	*122028	486884	*195327	*318754	*239033	234950	524089	1584367
3 Cash.....	237976	-	*1453	*24220	***	*10990	50606	*10754	*26878	*4913	26097	9145	62524
4 Notes and accounts receivable....	791332	-	*814	*41763	***	*36493	149006	*49475	*73196	*85193	58147	97695	172811
5 Less: Allowance for bad debts.....	51329	-	-	*22846	***	-	*1245	*992	*1436	*4217	1352	3044	16197
6 Inventories.....	1026356	-	*1338	*59742	***	*49335	195667	*117403	*47170	*118370	73983	121335	229161
7 U.S. govt. obligations, total....	*38292	-	-	*70	***	-	-	-	-	-	-	38222	-
8 Tax-exempt securities.....	20071	-	-	-	***	-	-	-	-	-	-	20071	-
9 Other current assets.....	180416	-	*207	*1185	***	*1291	*7489	*3772	*28000	*10887	2890	52471	72225
10 Loans to stockholders.....	*5064	-	-	-	***	-	-	-	*5064	-	-	-	-
11 Mortgage and real estate loans...	*588	-	-	-	***	-	-	-	*588	-	-	-	-
12 Other investments.....	426655	-	-	*1499	***	*466	*16393	*34	*55567	-	33525	56976	261095
13 Depreciable assets.....	1185458	-	*3246	*26896	***	*57164	151037	*48899	*128938	*49247	34190	157581	515470
14 Less: Accumulated depreciation	610412	-	*1259	*20380	***	*35465	95124	*34236	*89686	*31822	11282	79643	202162
15 Depletable assets.....	-	-	-	-	***	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	***	-	-	-	-	-	-	-	-
17 Land.....	44930	-	-	-	***	-	*11177	-	*4356	*4126	2574	3745	18952
18 Intangible assets (Amortizable)...	543927	-	*3517	*1171	***	*1154	*3534	-	*1513	-	13759	47119	472158
19 Less: Accumulated amortization	164663	-	*469	*1171	***	*1020	*2658	-	*857	-	3403	3898	151188
20 Other assets.....	206258	-	-	*30	***	*1619	*1000	*218	*39461	*2336	5822	6315	149517
21 Total liabilities.....	3880917	-	*8847	*112121	***	*122028	486884	*195327	*318754	*239033	234950	524089	1584367
22 Accounts payable.....	566528	-	*565	*20607	***	*36627	91973	*62139	*43619	*20974	16203	44664	220770
23 Mort, notes, and bonds under 1 yr	437259	-	-	*4481	***	*5340	*101139	*20687	*134128	*99430	14688	38193	19174
24 Other current liabilities.....	392139	-	*772	*15727	***	*3507	26240	*2604	*14001	*16560	37890	66484	207866
25 Loans from stockholders.....	154700	-	*29802	*6412	***	*14944	*28633	-	*3921	*1112	13022	-	-
26 Mort, notes, bonds, 1 yr or more.	962462	-	*239	*21314	***	*25252	*25371	*17074	*7255	*26139	21808	107427	710584
27 Other liabilities.....	310225	-	-	*14938	***	*0	*17555	*819	*4003	*1098	3578	10994	289312
28 Net worth.....	1057604	-	*22531	*58517	***	*36358	195972	*92004	*111827	*75916	127761	256327	1366661
29 Capital stock.....	142069	-	*782	*10007	***	*887	27359	*18410	*9529	*1105	7794	34514	26849
30 Paid-in or capital surplus.....	303396	-	-	*50355	***	*4692	*18670	50	*10411	*1049	35093	54180	128896
31 Retained earnings, appropriated.	-	-	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	462365	-	*-666	*75407	***	*31162	*67999	*12026	*10168	*23603	84877	192917	-19084
33 Retained earnings (S Corp).....	237797	-	*-22647	*30943	***	*-383	*88932	*67126	*82385	*53327	-	-	-
34 Less: Cost of treasury stock...	88023	-	-	*46308	***	-	*6989	*5607	*666	*3166	3	25284	-
35 Total receipts.....	6530093	***	*11723	*269609	***	*526107	1465392	*348512	*447872	*541332	270932	713719	1772398
36 Business receipts.....	6330026	***	*12355	*268937	***	*524809	1461277	*347803	*422435	*538560	264690	706007	1620755
37 Interest.....	46377	***	-	*141	***	*459	*517	*150	*2242	*149	2166	3248	37282
38 Interest on govt. obligations....	*3341	-	-	-	***	-	*786	-	*495	-	-	1319	740
39 Rents.....	*4920	***	-	-	***	*741	-	-	-	-	25	78	4070
40 Royalties.....	*35294	-	-	-	***	-	-	-	*694	*2	12	-	34586
41 Net S-T cap gain less net LT loss	-	-	-	-	***	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*12524	-	-	-	***	-	*97	-	-	*460	51	-	11916
43 Net gain, noncapital assets.....	5458	***	-	-	***	*7	*1976	-	-	*1404	1142	-	876
44 Dividends, domestic corporations.	1597	-	-	-	***	-	-	-	-	-	-	1080	517
45 Dividends, foreign corporations..	*7363	-	-	-	***	-	-	-	*372	-	-	869	6123
46 Other receipts.....	83193	***	*-632	*530	***	*90	*739	*559	*21635	*756	2847	1116	55534
47 Total deductions.....	6359698	***	*24243	*276346	***	*512602	1436382	*343341	*416501	*532250	261107	705769	1687444
48 Cost of goods.....	4589515	***	*16022	*173191	***	*295160	1204742	*269780	*276209	*362482	176391	517890	1206880
49 Compensation of officers.....	216924	***	-	*18008	***	*38336	*38124	*9858	*22049	*69896	1206	6941	11907
50 Salaries and wages.....	343459	***	*4242	*18546	***	*45528	*38970	*16659	*18831	*18105	25440	55617	96585
51 Repairs.....	20141	***	*63	*1184	***	*1680	*2241	*195	*931	*276	560	4459	5203
52 Bad debts.....	15634	***	-	*694	***	*91	*1935	*217	*3127	*1103	270	3061	5110
53 Rent paid on business property...	82762	***	-	*10820	***	*22206	*7976	*1713	*4485	*1302	3834	11391	11971
54 Taxes paid.....	119032	***	*1481	*6026	***	*15095	21911	*5566	*12250	*5522	2464	10258	32875
55 Interest paid.....	138344	***	*111	*4181	***	*4866	*15869	*3300	*4112	*5910	7397	9723	81897
56 Contributions or gifts.....	1442	-	-	-	***	*58	*10	1	*83	*83	30	368	796
57 Amortization.....	14792	***	*235	-	***	*231	*546	-	*1057	*53	-151	3455	9323
58 Depreciation.....	94301	***	*795	*1751	***	*5003	15625	*2739	*6136	*3495	3696	11621	40789
59 Depletion.....	-	-	-	-	***	-	-	-	-	-	-	-	-
60 Advertising.....	128720	***	*7	*614	***	*39451	*4709	*1750	*11724	*19668	6684	9167	34391
61 Pension, prof sh, stock, annuity.	20468	***	-	-	***	*1689	*1655	*1444	*874	*553	4099	5902	10094
62 Employee benefit programs.....	74621	***	*189	*2942	***	*3032	*5425	*1779	*7397	*3850	6148	3667	38937
63 Net loss, noncapital assets.....	*7179	-	-	-	***	-	*223	-	*960	-	49	5689	259
64 Other deductions.....	492364	***	*1096	*38389	***	*41866	76388	*28129	*45708	*39631	26536	48362	100427
65 Total receipts less total deducts..	170395	***	*-12519	*-6737	***	*13505	29009	*5172	*31371	*9082	9825	7950	84954
Constructive taxable income from													
66 related foreign corporations.....	497	-	-	-	***	-	-	-	-	-	-	-	497
67 Net income (less deficit), total...	167552	***	*-12519	*-6737	***	*13505	28224	*5172	*30876	*9082	9825	6631	84710
68 Net income, total.....	249384	-	-	*2852	***	*13505	*50196	*11280	*38140	*9082	12509	18896	87646
69 Deficit, total.....	81833	***	*12519	*9589	***	-	*21972	*6109	*7264	-	2684	12265	2936
70 Net income (less def), Form 1120-A.	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	55653	-	*-11758	*-7917	***	*7912	*42519	*10299	*6255	*8342	-	-	-
73 Statutory special deductions, total	*23486	-	-	*2488	***	-	-	-	*372	-	-	1630	18507
74 Net operating loss deduction....	*15034	-	-	*2488	***	-	-	-	-	-	-	-	12056
75 Dividends received deduction....	*8453	-	-	-	***	-	-	-	*372	-	-	1630	6451
76 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	148493	-	-	*363	***	*5592	*3919	982	*31513	*740	12509	17266	70818
78 Income tax before credits, total...	50351	-	-	*55	***	*880	*798	346	*11829	*250	4256	5902	25125
79 Regular tax.....	48831	-	-	*54	***	*880	*798	346	*10673	*250	4253	5880	24786
80 Personal holding company tax....	-	-	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1371	-	-	-	***	-	-	-	*1137	-	-	-	234
83 Environmental tax.....	*149	-	-	-	***	-	-	-	*20	-	3	22	104
84 Foreign tax credit.....	502	-	-	-	***	-	-	-	-	-	42	-	459
85 U.S. Possessions tax credit.....	3450	-	-	-	***	-	-	211	454	-	2785	-	-
86 Nonconventional source fuel credit.	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit.....	*737	-	-	-	***	-	-	-	*371	-	-	56	310
88 Prior year minimum tax credit....	-	-	-	-	***	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	45662	-	-	*55	***	*880	*798	134	*11004	*250	1429	5846	24356

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Glass products

MINOR INDUSTRY 3225 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.....	1792	*9	*621	*414	*170	*218	241	*21	51	*19	10	5	13	
2 Total assets.....	36481756	-	*7479	*77684	*59499	*136374	644346	*131899	807032	*704311	732723	903294	32277117	
3 Cash.....	796233	-	*2180	*22353	*5540	*29913	33530	*9985	66755	*41927	70760	24337	488953	
4 Notes and accounts receivable....	6326424	-	*583	*20081	*28188	*27586	194874	*25615	193859	*160924	123764	117109	5433841	
5 Less: Allowance for bad debts.....	260820	-	-	-	-	*92	*3553	*1031	6633	*2922	5584	1922	239084	
6 Inventories.....	3068068	-	-	*15663	*12702	*38651	178106	*25536	154260	*121461	131145	139812	2250730	
7 U.S. govt. obligations, total....	*888	-	-	-	-	-	*888	-	-	-	-	-	-	
8 Tax-exempt securities.....	*3191	-	-	-	-	-	-	-	-	*3191	-	-	-	
9 Other current assets.....	1046720	-	-	*2028	*509	*609	21252	*1744	15519	*14178	19239	19159	952483	
10 Loans to stockholders.....	*28551	-	*3419	-	*4205	-	*2353	-	*8009	*24	-	-	10541	
11 Mortgage and real estate loans...	*1841	-	-	-	-	-	-	-	-	*1827	-	-	14	
12 Other investments.....	8383732	-	-	-	-	*1838	*49176	-	*53749	*69394	119398	123178	7966999	
13 Depreciable assets.....	20501377	-	*19694	*37616	*34895	*131658	366651	*87035	453146	*377155	488457	534253	17970817	
14 Less: Accumulated depreciation	10855808	-	*17040	*22006	*26627	*99916	208899	*30516	206401	*163780	254662	239514	9586447	
15 Depletable assets.....	76830	-	-	-	-	-	-	-	-	-	-	-	76830	
16 Less: Accumulated depletion...	16711	-	-	-	-	-	-	-	-	-	-	-	16711	
17 Land.....	363551	-	-	-	-	-	*6877	*7745	13802	*7532	2770	6378	318447	
18 Intangible assets (Amortizable)...	2454390	-	-	*2815	*67	*248	*6324	-	75016	*78864	11577	147167	2132313	
19 Less: Accumulated amortization	740825	-	-	*1454	*67	*145	*1808	-	33288	*25169	2408	7809	668677	
20 Other assets.....	5304124	-	*-1357	*588	*86	*6024	*-1425	*5787	19238	*19704	28267	41144	5186068	
21 Total liabilities.....	36481756	-	*7479	*77684	*59499	*136374	644346	*131899	807032	*704311	732723	903294	32277117	
22 Accounts payable.....	3360047	-	*4179	*41346	*17871	*13172	111946	*17374	111861	*111760	66678	89856	2774004	
23 Mort, notes, and bonds under 1 yr	1159487	-	*2406	*8912	*8233	*16110	*62449	*5090	83849	*102619	35938	103186	730694	
24 Other current liabilities.....	3061207	-	*9271	*7006	*1239	*19836	39660	*4506	77137	*42020	37363	60532	2762638	
25 Loans from stockholders.....	804319	-	*1215	*3606	-	*23577	*97006	-	*3905	*22939	74644	113486	463940	
26 Mort, notes, bonds, 1 yr or more.	11506686	-	*6338	*17126	*3642	*36473	*168190	*44922	152104	*171854	99675	200064	10606298	
27 Other liabilities.....	5072391	-	-	-	-	-	*7611	-	61536	*16060	76300	6951	4903932	
28 Net worth.....	11517619	-	*-15930	*-312	*28513	*27205	157484	*60007	316641	*237058	342125	329218	10035610	
29 Capital stock.....	1593633	-	*1466	*5312	*1842	*2914	22067	*1158	134612	*44492	139273	42552	1197945	
30 Paid-in or capital surplus.....	9296838	-	-	-	*3137	*2999	*116356	*8310	*168912	*45843	151429	137701	8662153	
31 Retained earnings, appropriated.	8934	-	-	-	-	-	-	-	-	-	-	-	8934	
32 Retained earnings-unappropriated	3065696	-	*-1092	*7015	*2400	*2968	*84839	-	21600	*-22012	22530	43891	2903557	
33 Retained earnings (S Corp).....	395078	-	*-16305	*-4489	*21133	*24317	*15423	*50539	-	*169952	29432	105074	-	
34 Less: Cost of treasury stock...	2842560	-	-	*8149	-	*5992	*81201	-	*8483	*1217	538	-	2736978	
35 Total receipts.....	32349159	*69931	*144021	*319559	*308405	*305030	1288022	*286832	944354	*1107183	894283	1329468	25352070	
36 Business receipts.....	29075416	*69285	*144021	*319559	*307939	*304703	1281442	*284270	927204	*1100917	881633	1314692	22139752	
37 Interest.....	1565871	*29	-	-	*218	*104	*1095	-	6404	*726	3089	1887	1552321	
38 Interest on govt. obligations....	*627	*22	-	-	-	-	-	*89	178	*307	-	-	30	
39 Rents.....	52882	-	-	-	-	-	-	-	*2026	*206	1109	322	49219	
40 Royalties.....	496012	-	-	-	-	-	-	-	*178	*729	-	-	495106	
41 Net S-T cap gain less net LT loss	10	-	-	-	-	-	-	-	-	-	-	-	10	
42 Net L-T cap gain less net ST loss	203614	-	-	-	-	*154	-	-	*165	-	1	449	202845	
43 Net gain, noncapital assets.....	26619	*15	-	-	-	*8	-	-	*247	*26	164	1082	25077	
44 Dividends, domestic corporations.	27985	-	-	-	-	*90	-	-	2	-	3248	7	24638	
45 Dividends, foreign corporations..	259812	-	-	-	-	-	-	-	*955	*813	1593	2953	253499	
46 Other receipts.....	640309	*580	-	-	*249	*223	*5233	*2473	6995	*3461	3445	8075	609574	
47 Total deductions.....	30685243	*60274	*140028	*328420	*280305	*291568	1242760	*270874	899940	*1066434	851469	1267693	23985477	
48 Cost of goods.....	18027844	*41430	*50244	*163955	*196100	*131374	923316	*209396	633344	*823136	579489	971054	13305005	
49 Compensation of officers.....	351686	*1847	*26951	*16677	*21152	*40492	50834	*6219	25479	*14037	6771	8309	132918	
50 Salaries and wages.....	1691645	*1570	*27170	*61178	*10895	*14404	72568	*13785	44443	*62600	54037	71373	1257620	
51 Repairs.....	701415	-	*55	*1600	*1572	*2175	*3414	*983	3068	*1073	2487	10609	674379	
52 Bad debts.....	28525	*527	-	*2	*874	*483	*1700	*309	946	*1488	3167	2026	17003	
53 Rent paid on business property...	367803	*545	*8279	*9743	*14334	*17854	*17787	*2979	5946	*8888	11782	15364	254301	
54 Taxes paid.....	698051	*512	*10118	*9750	*9228	*7433	29099	*5819	18509	*19167	22171	20988	545255	
55 Interest paid.....	2507896	*2306	*809	*1885	*1378	*6427	19060	*2638	23256	*24997	8236	27280	2389625	
56 Contributions or gifts.....	25497	*22	-	*133	*27	*160	*52	-	*1685	*328	192	94	22805	
57 Amortization.....	59054	*1436	-	*563	-	*4968	*1669	-	1617	*2994	1422	1970	42414	
58 Depreciation.....	1084644	*810	*672	*4264	*2048	*10436	34857	*8698	36361	*33241	45183	42156	865918	
59 Depletion.....	8249	-	-	-	-	-	-	-	-	-	-	-	8249	
60 Advertising.....	182441	*71	*1107	*4577	*391	*3681	7760	*544	3447	*4004	20332	2139	134388	
61 Pension, prof sh, stock, annuity.	391272	-	-	-	-	*2936	*1765	*1571	*2429	*2551	5144	7400	367476	
62 Employee benefit programs.....	829870	*239	*1661	*3047	*4612	*4240	*8094	*4736	6138	*17151	19793	12750	747408	
63 Net loss, noncapital assets.....	37966	-	-	-	-	-	*198	*112	*113	*354	1369	-	35821	
64 Other deductions.....	3691385	*8958	*12962	*51047	*17693	*44506	70586	*13085	93158	*50425	69894	74180	3184891	
65 Total receipts less total deducts..	1663915	*9657	*3993	*-8861	*28100	*13462	45261	*15958	44414	*40749	42813	61775	1366594	
Constructive taxable income from														
66 related foreign corporations....	154753	-	-	-	-	-	-	-	-	-	58	-	154695	
67 Net income (less deficit), total...	1818042	*9635	*3993	*-8861	*28100	*13462	45261	*15869	44236	*40441	42871	61775	1521259	
68 Net income, total.....	2135577	*10167	*5836	*5538	*28100	*20927	67234	*15869	74426	*53244	43447	63516	1747274	
69 Deficit, total.....	317535	*532	*1843	*14399	-	*7465	*21973	-	*30190	*12802	576	1741	226015	
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	146399	-	*5836	*-1175	*23559	*10553	*15437	*15869	-	*27806	6162	42352	-	
73 Statutory special deductions, total	287108	-	-	-	-	-	*14239	-	*4996	*813	2037	8169	256855	
74 Net operating loss deduction....	189634	-	-	-	-	-	*14175	-	*4039	-	546	8150	162723	
75 Dividends received deduction....	97474	-	-	-	-	-	*63	-	*956	*813	1491	19	94132	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	1686761	*10167	*5538	*4541	*2909	*24193	*69431	*24625	35248	12995	1497115	-	-	
78 Income tax before credits, total...	599983	*3464	*831	*800	*518	*7747	24000	*8385	12415	4566	537258	-	-	
79 Regular tax.....	585724	*3457	*831	*800	*518	*7747	*23624	*8372	12002	4414	523959	-	-	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	*337	-	364	131	11084	
82 Alternative minimum tax.....	*11915	-	-	-	-	-	-	-	*39	*12	49	21	2215	
83 Environmental tax.....	2344	*8	-	-	-	-	-	-	-	-	84	53	100329	
84 Foreign tax credit.....	100466	-	-	-	-	-	-	-	-	-	-	-	-	
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	4535	-	-	-	-	-	-	-	-	-	-	-	4535	
87 General business credit.....	*4826	-	-	-	-	-	-	-	-	*327	-	-	4499	
88 Prior year minimum tax credit....	-	-	-	-	-	-	-	-	-	-	-	-	-	
89 Income tax after credits, total....	490157	*3464	*831	*800	*518	*7747	24000	*8057	12331	4513	427895	-	-	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Cement, hydraulic

MINOR INDUSTRY 3240 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.....	300	*8	-	-	*171	*59	*21	*11	-	*7	5	9	9
2 Total assets.....	9474978	-	-	-	*67475	*53914	*26644	*72395	-	*264024	338759	1414128	7237639
3 Cash.....	314181	-	-	-	*6045	*266	*156	*7825	-	*15936	9460	33198	241295
4 Notes and accounts receivable....	1013520	-	-	-	*17896	-	*7343	*16529	-	*40255	82567	153741	695187
5 Less: Allowance for bad debts.	70378	-	-	-	-	-	-	-	-	*292	3336	10564	56186
6 Inventories.....	825843	-	-	-	*4089	-	*12451	*242	-	*23928	37504	150472	597156
7 U.S. govt. obligations, total....	*25958	-	-	-	-	-	-	-	-	*25958	-	-	-
8 Tax-exempt securities.....	*2827	-	-	-	-	-	-	-	-	*2827	-	-	-
9 Other current assets.....	264553	-	-	-	*6492	*87	*379	*2141	-	*3938	10807	62776	177934
10 Loans to stockholders.....	*14202	-	-	-	-	-	-	-	-	*574	-	-	13628
11 Mortgage and real estate loans...	*227	-	-	-	-	-	-	-	-	*227	-	-	-
12 Other investments.....	2018574	-	-	-	*221	-	*988	*25632	-	*72356	12569	70180	1836629
13 Depreciable assets.....	7295654	-	-	-	*100024	*86488	*27300	*79578	-	*124706	310069	1514941	5052548
14 Less: Accumulated depreciation	3340292	-	-	-	*70715	*32927	*22076	*63306	-	*80742	163957	717137	2189432
15 Depletable assets.....	120290	-	-	-	-	-	-	-	-	-	717	40017	79555
16 Less: Accumulated depletion...	20045	-	-	-	-	-	-	-	-	-	205	8550	11290
17 Land.....	447874	-	-	-	*2731	-	*102	-	-	*31331	13552	48765	351393
18 Intangible assets (Amortizable)...	240805	-	-	-	*97	-	-	-	-	-	7166	41530	192013
19 Less: Accumulated amortization	65926	-	-	-	*53	-	-	-	-	-	1760	13400	50712
20 Other assets.....	387111	-	-	-	*648	-	-	*3527	-	*3249	23605	48160	307921
21 Total liabilities.....	9474978	-	-	-	*67475	*53914	*26644	*72395	-	*264024	338759	1414128	7237639
22 Accounts payable.....	445664	-	-	-	*2691	*7719	*7993	*8614	-	*8599	12592	104017	293439
23 Mort, notes, and bonds under 1 yr	340528	-	-	-	*2616	-	*5851	*1101	-	*14596	24328	93708	198328
24 Other current liabilities.....	434589	-	-	-	*987	*843	*1215	*1895	-	*4611	16665	73641	334733
25 Loans from stockholders.....	*117775	-	-	-	*1494	*59760	-	*37942	-	*6756	-	-	11824
26 Mort, notes, bonds, 1 yr or more.	2189309	-	-	-	*12060	-	*1225	*6623	-	*44129	47061	437236	1640977
27 Other liabilities.....	982167	-	-	-	*1952	-	-	-	-	*7803	20490	116840	835082
28 Net worth.....	4964944	-	-	-	*45676	*-14408	*10359	*16220	-	*177529	217623	588686	3923257
29 Capital stock.....	792290	-	-	-	*790	*1173	*1071	*55	-	*30475	35155	106234	617338
30 Paid-in or capital surplus.....	3670537	-	-	-	*5706	-	-	-	-	*43931	128147	495926	2996827
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated.	437337	-	-	-	*1843	-	*9288	-	-	*5743	54540	41474	324449
33 Retained earnings (S Corp).....	*137468	-	-	-	*39315	*-15580	-	*16165	-	*97568	-	-	-
34 Less: Cost of treasury stock...	72687	-	-	-	*1979	-	-	-	-	*188	218	54947	15356
35 Total receipts.....	7348495	*361689	-	-	*180850	*112953	*56858	*115974	-	*219716	353265	1275419	4671772
36 Business receipts.....	7059930	*299975	-	-	*179695	*112953	*56493	*115703	-	*215740	347775	1252231	4479366
37 Interest.....	54070	*3264	-	-	-	-	*109	-	-	*157	2770	4497	43272
38 Interest on govt. obligations....	*1150	*23	-	-	-	-	-	*198	-	-	-	448	481
39 Rents.....	9199	92	-	-	-	-	-	-	-	-	114	1313	7679
40 Royalties.....	5830	-	-	-	-	-	-	-	-	-	27	980	4824
41 Net S-T cap gain less net LT loss	94	-	-	-	-	-	-	-	-	-	-	1	93
42 Net L-T cap gain less net ST loss	13956	-	-	-	*126	-	-	-	-	-	18	265	13547
43 Net gain, noncapital assets.....	16684	2	-	-	*759	-	-	-	-	*124	93	644	15062
44 Dividends, domestic corporations.	3760	-	-	-	-	-	-	-	-	-	203	2010	1547
45 Dividends, foreign corporations..	17003	-	-	-	-	-	-	-	-	-	-	-	17003
46 Other receipts.....	166819	*58333	-	-	*271	-	*256	*73	-	*3695	2265	13029	88898
47 Total deductions.....	6629035	*323686	-	-	*159658	*112788	*56133	*102516	-	*188442	323367	1140776	4221670
48 Cost of goods.....	4294382	*276021	-	-	*78408	*162	*38225	*80180	-	*156492	262806	819458	2582628
49 Compensation of officers.....	53412	-	-	-	*7831	-	*1291	*1814	-	*1537	1979	11355	27606
50 Salaries and wages.....	409341	1808	-	-	*17762	*43682	*5306	*3060	-	*5411	8613	28311	295389
51 Repairs.....	108752	*210	-	-	*9531	*3130	*3	*18	-	*12	825	33822	61201
52 Bad debts.....	23448	*2746	-	-	*569	-	*81	*53	-	*286	479	8033	11201
53 Rent paid on business property...	38635	*101	-	-	*711	-	*297	*1321	-	*351	398	4640	30817
54 Taxes paid.....	177093	*4490	-	-	*9765	*5760	*1412	*2876	-	*4907	6072	28589	113222
55 Interest paid.....	223927	*3321	-	-	*1675	-	*825	*603	-	*4270	5755	34713	172765
56 Contributions or gifts.....	3552	*4	-	-	-	-	-	-	-	*13	80	668	2787
57 Amortization.....	26046	-	-	-	*20	-	-	-	-	*716	1539	2039	21732
58 Depreciation.....	361132	*14200	-	-	*13835	*14088	*1801	*6566	-	*3543	15029	70446	221624
59 Depletion.....	116286	*7721	-	-	-	-	-	-	-	-	2685	26218	79662
60 Advertising.....	9366	28	-	-	*573	-	*524	*48	-	*251	173	1498	6270
61 Pension, prof sh, stock, annuity.	54609	79	-	-	-	-	*280	*2771	-	*1237	304	6892	43047
62 Employee benefit programs.....	180071	139	-	-	*2748	-	*1194	*2253	-	*1610	5951	25363	140813
63 Net loss, noncapital assets.....	13408	-	-	-	-	-	-	-	-	-	51	3964	9393
64 Other deductions.....	535575	*12816	-	-	*16231	*45966	*4894	*955	-	*7805	10629	34766	401514
65 Total receipts less total deducts..	719459	*38004	-	-	*21192	*165	*725	*13457	-	*31274	29898	134643	450102
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	150
66 related foreign corporations.....	150	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total....	718459	*37981	-	-	*21192	*165	*725	*13259	-	*31274	29898	134195	449771
68 Net income, total.....	725074	*37981	-	-	*21192	*165	*725	*13259	-	*31726	29898	140358	449771
69 Deficit, total.....	*6615	-	-	-	-	-	-	-	-	*452	-	6163	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*37981	*37981	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*60165	-	-	-	*21025	*165	-	*13259	-	*25716	-	-	-
73 Statutory special deductions, total	244663	*2319	-	-	-	-	*725	-	-	*6010	11872	28656	195080
74 Net operating loss deduction.....	241690	*2319	-	-	-	-	*725	-	-	*6010	11712	27048	193876
75 Dividends received deduction.....	2973	-	-	-	-	-	-	-	-	-	161	1608	1205
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	420246	*35661	-	-	*167	-	-	-	-	-	18025	111702	254690
78 Income tax before credits, total...	162379	*12219	-	-	*25	-	-	-	-	*322	7396	40695	101722
79 Regular tax.....	146310	*12125	-	-	*25	-	-	-	-	-	6129	38890	89142
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	14881	57	-	-	-	-	-	-	-	*316	1214	1615	11678
83 Environmental tax.....	915	*37	-	-	-	-	-	-	-	*6	29	189	653
84 Foreign tax credit.....	4293	-	-	-	-	-	-	-	-	-	-	14	4278
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2763	-	-	-	-	-	-	-	-	-	-	1137	1626
88 Prior year minimum tax credit.....	7669	-	-	-	-	-	-	-	-	-	-	-	7669
89 Income tax after credits, total....	147655	*12219	-	-	*25	-	-	-	-	*322	7396	39544	88149

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3415	*4	*423	*679	*371	594	1038	116	135	24	14	6	12
2 Total assets.....	17820361	*6823	*106751	*147721	428012	2289439	800861	1928318	870813	947031	888507	9406085	9406085
3 Cash.....	936570	-	*150	*4913	*24121	53363	261898	111661	122627	64787	79536	40313	173200
4 Notes and accounts receivable....	3126458	-	-	*20004	*43099	118726	532947	267626	532513	179859	160498	132889	1138298
5 Less: Allowance for bad debts.....	103072	-	-	-	*670	*2070	6742	*1163	12284	*3875	6275	2584	67408
6 Inventories.....	1617678	-	*592	*12624	*29431	71922	302308	82831	175923	63979	133487	53361	691221
7 U.S. gov't. obligations, total....	*91681	-	-	-	-	-	*1521	*26307	-	*57820	-	5874	160
8 Tax-exempt securities.....	*17455	-	-	-	-	-	*3102	*1465	-	-	-	8985	3903
9 Other current assets.....	424270	-	-	*8089	*4456	*13953	68645	33192	71182	19697	23285	56287	125483
10 Loans to stockholders.....	70984	-	-	*9803	*4788	*3454	*13508	*1866	*11369	-	4154	-	22043
11 Mortgage and real estate loans....	*49769	-	-	-	*6968	-	*31691	*4269	*1074	*2800	107	2860	-
12 Other investments.....	2333350	-	-	*621	*7348	*11673	73109	51359	178966	*89134	64911	153834	1702396
13 Depreciable assets.....	12636244	-	*6277	*131873	*127210	483351	2632386	621768	1584164	685658	856450	696059	4811047
14 Less: Accumulated depreciation	6808362	-	*5435	*87535	*100557	347014	1789890	450211	952692	421120	503854	394777	1755277
15 Depletable assets.....	608653	-	-	-	-	-	*9265	*10514	*128895	*39622	19587	73280	327489
16 Less: Accumulated depletion....	141379	-	-	-	-	-	*5315	*1225	*50610	*16059	2739	13651	51779
17 Land.....	1062717	-	-	*6585	*1250	*6266	104811	29345	74710	69483	62199	40845	667223
18 Intangible assets (Amortizable)...	1571056	-	-	-	*470	*13731	16620	*13968	13806	*33230	16335	27420	1435475
19 Less: Accumulated amortization	106607	-	-	-	*251	*7663	4111	*6680	4260	*6992	10319	7568	58763
20 Other assets.....	432896	-	*5239	*-226	*57	*8321	43686	*3968	52936	12792	49668	15079	241376
21 Total liabilities.....	17820361	-	*6823	*106751	*147721	428012	2289439	800861	1928318	870813	947031	888507	9406085
22 Accounts payable.....	1620172	-	-	*17621	*4268	91762	317986	93801	249742	67588	62284	53237	661882
23 Mort, notes, and bonds under 1 yr	1313267	-	-	*18265	*41333	202675	214224	127257	147449	34692	77648	219213	230509
24 Other current liabilities.....	1204356	-	*96	*12341	*23258	49839	140290	49321	123539	51860	75179	64306	614327
25 Loans from stockholders.....	1280731	-	*22221	*32722	*52603	*24337	77160	*16055	*39831	*10012	10825	11	994954
26 Mort, notes, bonds, 1 yr or more.	4177673	-	-	*29799	*6144	*94992	352287	*46790	316763	86193	147703	109576	2987426
27 Other liabilities.....	1415752	-	-	-	*541	*1550	31369	*13707	47105	47431	37796	16733	1219521
28 Net worth.....	6808410	-	*-15494	*-3998	*19574	-37144	1156122	453930	1003889	573038	535596	425431	2697466
29 Capital stock.....	649770	-	*3380	*19588	*27335	27259	163449	14160	62666	20294	24813	23239	2644496
30 Paid-in or capital surplus.....	3037211	-	-	*7494	*2431	*13274	151409	*6926	104050	*93038	87720	140676	2430194
31 Retained earnings, appropriated.	*46137	-	-	-	-	-	-	-	*29330	-	-	-	16807
32 Retained earnings-unappropriated	2354233	-	-	*-31079	*33120	103504	611424	*239505	596958	*274307	309712	188031	28752
33 Retained earnings (S Corp).....	905026	-	*-18874	-	*-36859	*-159307	273376	*207721	*242639	*190429	131504	74396	-
34 Less: Cost of treasury stock....	183966	-	-	-	*6452	*21874	43536	*14382	31754	*5031	18154	-	42784
35 Total receipts.....	22906377	*8651	*15455	*436883	*265929	981575	5227179	1092777	2761044	1123992	1472372	839964	8680616
36 Business receipts.....	22269772	*8521	*15456	*432688	*241095	967723	5096188	1073163	2715176	1104935	1438321	821090	8355415
37 Interest.....	225407	*46	*680	*2967	*1781	19206	9166	*5020	9166	*3701	8217	4826	169798
38 Interest on gov't. obligations....	4243	*17	-	-	-	-	*461	*798	*1183	-	11	797	975
39 Rents.....	35227	-	-	-	-	*1125	*4659	*1848	3422	*478	2770	6246	14678
40 Royalties.....	8038	-	-	-	-	-	-	-	-	*182	1179	471	6206
41 Net S-T cap gain less net LT loss	*216	-	-	-	-	-	-	-	-	*216	-	-	-
42 Net L-T cap gain less net ST loss	37216	-	-	-	*8204	*56	6212	*187	*1112	*1325	4059	892	15169
43 Net gain, noncapital assets.....	56983	-	*899	*2561	*1167	15238	*799	*4057	*7294	*6978	2808	15183	15183
44 Dividends, domestic corporations.	14841	-	-	-	-	*6	*5	*3810	*1766	3652	1876	3726	6492
45 Dividends, foreign corporations..	*12575	-	-	-	-	-	-	*21	-	-	-	6062	6492
46 Other receipts.....	241859	*68	*1	*2616	*11102	*9663	85209	10957	23096	4094	7185	-5105	92974
47 Total deductions.....	21673977	*6702	*19363	*445697	*252599	939292	5075405	1034980	2580874	1043452	1374874	778328	8122411
48 Cost of goods.....	15243406	*3153	*4631	*218361	*125479	592557	3403370	731444	1884515	804419	1055178	541663	5878637
49 Compensation of officers.....	401539	*191	*5070	*17447	-	*26906	179458	30521	52434	*10647	18412	10664	49789
50 Salaries and wages.....	1284791	*1233	*92650	*36055	68181	336606	74836	148668	43442	75389	35203	372528	372528
51 Repairs.....	214457	*125	*134	*7174	*7369	16317	91463	5360	20102	*2554	6591	9849	47421
52 Bad debts.....	57261	-	-	*945	*1593	*4038	18159	*3410	7853	2533	1460	6801	10470
53 Rent paid on business property....	201684	*76	*738	*5254	*12306	22354	51496	*2859	12621	*6461	3185	1995	82339
54 Taxes paid.....	523273	*275	*1380	*21079	*6152	27904	133370	31081	69799	24817	28339	29146	149932
55 Interest paid.....	569141	*1	*1652	*9451	24521	52560	13349	35684	12108	26050	20946	37280	37280
56 Contributions or gifts.....	9804	*1	-	*37	*1203	1734	*372	1910	*662	534	710	2640	2640
57 Amortization.....	28002	-	-	*130	*2274	5096	*1238	1717	*1870	1811	920	12945	12945
58 Depreciation.....	952862	*349	-	*12916	*7116	40627	202028	37054	155796	54863	71386	49836	320891
59 Depletion.....	75231	*114	-	-	-	-	*252	*1421	*5211	*6520	5675	3605	52433
60 Advertising.....	84201	*40	-	*697	*2079	4852	19764	1963	6417	2113	3021	1427	41828
61 Pension, prof sh, stock, annuity.	121909	*54	-	*976	*1247	24998	*6315	13952	*8964	5723	12424	47257	47257
62 Employee benefit programs.....	323254	*96	-	*1863	*3231	8334	57821	*9516	28633	30957	15050	16817	150937
63 Net loss, noncapital assets.....	10799	-	-	-	-	*154	*2208	*66	*671	*274	74	4718	2634
64 Other deductions.....	1572363	*994	*7410	*65659	*40626	97823	495025	84175	134891	30251	56994	31606	526910
65 Total receipts less total deducts..	1232401	*1950	*-3909	*-8814	*13331	42223	151774	57797	180170	80539	97497	61636	558206
66 Constructive taxable income from related foreign corporations.....	45412	-	-	-	-	-	-	-	-	-	98	7	45307
67 Net income (less deficit), total....	1273569	*1933	*-3909	*-8814	*13331	42223	151313	56999	178987	80539	97584	60846	602537
68 Net income, total.....	1398284	*1933	-	*1368	*28070	44923	215591	63709	187441	*83526	99153	67289	605281
69 Deficit, total.....	124715	-	*3909	*10182	*14740	*2700	64279	*6710	*8454	*2986	1569	6443	2744
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	193202	-	*-3909	-	*-14740	*10887	60759	*16813	*71854	*35218	9299	7021	-
73 Statutory special deductions, total	138243	-	-	*1368	*9967	*1992	*23611	*6700	*8129	*2509	11700	7343	64924
74 Net operating loss deduction.....	119537	-	-	*1368	*9967	*1992	*23607	*6696	*5139	*1096	8788	-	60886
75 Dividends received deduction....	18706	-	-	-	-	-	*4	*4	*2990	*1413	2913	7343	4039
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1009873	*1933	-	*18104	*29345	95966	*33486	108412	*45799	76585	59499	540744	540744
78 Income tax before credits, total...	348048	*657	-	*5094	*7828	31417	*11756	37090	*16212	26663	20800	190531	190531
79 Regular tax.....	344047	*657	-	*5094	*7828	30539	*11303	36798	*15665	26326	20724	189113	189113
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	2922	-	-	-	-	-	*900	*454	*249	*513	224	-	582
83 Environmental tax.....	1086	-	-	-	-	-	*2	-	*44	*34	95	76	836
84 Foreign tax credit.....	*12519	-	-	-	-	-	-	-	*10	18	-	7	12483
85 U.S. Possessions tax credit.....	2775	-	-	-	-	-	-	-	-	-	2775	-	-
86 Nonconventional source fuel credit.	13	-	-	-	-	-	-	-	-	-	-	-	13
87 General business credit.....	2508	-	-	-	-	*71	*95	-	-	*17	9	709	1607
88 Prior year minimum tax credit....	6445	-	-	-	-	*22	*61	*130	*574	-	704	-	4954
89 Income tax after credits, total....	323790	*657	-	*5094	*7736	31261	*11627	36506	*16177	23175	20084	171474	171474

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3672	*149	*1326	*662	*320	*393	592	124	50	27	13	10	5
2 Total assets.....	12265074	-	*45525	*118024	*106821	*235495	1262998	869093	848702	939324	914354	1489804	5434933
3 Cash.....	666765	-	*27608	*17397	*11515	*54464	105015	60505	43731	34844	15747	57123	238815
4 Notes and accounts receivable....	1910659	-	*91	*26891	*30081	*63052	350913	183490	190303	152131	161165	264581	487960
5 Less: Allowance for bad debts.....	81558	-	-	-	-	*510	*3304	*1663	*6188	4465	3185	12740	49504
6 Inventories.....	2007849	-	*2769	*37587	*19119	*34626	267267	252800	217486	225265	158151	270588	522190
7 U.S. govt. obligations, total....	*42851	-	-	-	-	-	*7176	*28200	-	-	2925	-	4551
8 Tax-exempt securities.....	*44832	-	-	-	-	-	*985	-	-	-	37018	-	6829
9 Other current assets.....	505373	-	*8697	*125	*1195	*6405	41951	46824	66227	24366	48914	39257	221413
10 Loans to stockholders.....	84043	-	*627	*2384	*4945	*6710	*37867	*516	*2716	*28277	-	-	-
11 Mortgage and real estate loans....	917	-	-	-	-	-	-	-	-	-	-	127	791
12 Other investments.....	1209966	-	-	*202	*675	*10457	46655	*24283	58710	*44832	226897	112311	684942
13 Depreciable assets.....	7633313	-	*34756	*138817	*123653	*229448	1068835	568897	501517	845209	458375	1001760	2662046
14 Less: Accumulated depreciation	4459517	-	*31490	*107289	*89556	*170321	790872	356209	288817	490985	271714	436744	1425521
15 Depletable assets.....	74342	-	-	-	-	-	*2149	*2366	*13948	*18271	13945	20109	3554
16 Less: Accumulated depletion....	13347	-	-	-	-	-	*374	*929	*1510	*3394	2562	3258	1321
17 Land.....	259696	-	-	*1902	*1120	*837	37582	39474	29681	34322	25165	34413	55201
18 Intangible assets (Amortizable)..	1894208	-	*11329	*214	*6966	*301	*7876	*5645	*4672	*13132	3876	139951	1700245
19 Less: Accumulated amortization	344111	-	*11329	*150	*2946	*26	*7563	*362	*154	*9462	1851	34074	276196
20 Other assets.....	828794	-	*2467	*56	*53	*52	90837	15256	16379	26980	41490	36400	598936
21 Total liabilities.....	12265074	-	*45525	*118024	*106821	*235495	1262998	869093	848702	939324	914354	1489804	5434933
22 Accounts payable.....	1064764	-	*370	*27684	*7823	*31873	211272	92936	112976	81052	57677	123243	317858
23 Mort, notes, and bonds under 1 yr	686024	-	-	*5207	*5639	*9627	131453	*95222	93533	73069	28121	138165	105987
24 Other current liabilities.....	1167398	-	*2962	*15932	*6938	*24068	90508	42917	62305	63236	109905	101085	647542
25 Loans from stockholders.....	225232	-	*51351	*16387	-	*4461	26533	*73481	*1919	*27440	3	4057	19601
26 Mort, notes, bonds, 1 yr or more.	2555707	-	*227	*25803	*28845	*26707	172170	*129575	91221	263991	192926	450047	1174196
27 Other liabilities.....	857164	-	*1556	*11150	*0	*1654	82012	*10610	*10331	*27215	20077	170922	537049
28 Net worth.....	5708784	-	*7829	*28161	*57576	*137104	549050	424353	476418	403321	505645	502284	2632701
29 Capital stock.....	527054	-	*22769	*8359	*1134	*20245	51682	59795	62074	20511	89910	185815	4751
30 Paid-in or capital surplus.....	2656437	-	*11493	*1410	*51910	*7144	31548	29642	*54838	229857	42118	239824	1956653
31 Retained earnings, appropriated.	*10001	-	-	*0	-	-	-	-	-	275	-	-	9726
32 Retained earnings-unappropriated	1923328	-	*37145	*23753	*6762	*83905	370688	194623	204352	*1568	366364	51399	670583
33 Retained earnings (S Corp).....	778837	-	*4946	*3747	*11293	*36356	*162615	*159384	*166913	*187179	12061	44236	-
34 Less: Cost of treasury stock....	186872	-	-	*9108	-	*10546	*67484	*19091	*11759	*36069	4809	18988	9018
35 Total receipts.....	16096963	*322581	*117347	*529662	*412038	*707349	2914407	1516609	1394519	1140494	991151	1727992	4322814
36 Business receipts.....	15620894	*300673	*111898	*521388	*411255	*699267	2861188	1481005	1341478	1128708	903748	1697106	4163178
37 Interest.....	83990	*12022	*102	*583	*420	*1286	5293	*3333	4886	*1001	8376	12770	33918
38 Interest on govt. obligations....	15229	20	-	-	-	-	*139	-	*12332	*225	1908	-	606
39 Rents.....	7890	*97	-	-	-	-	*2696	-	*857	*205	572	515	2948
40 Royalties.....	20662	2500	-	-	-	-	-	*5003	*5	7	438	4449	8261
41 Net S-T cap gain less net LT loss	*594	-	-	*8	-	-	-	-	57	-	530	-	-
42 Net L-T cap gain less net ST loss	78248	*23	*5330	-	-	-	*2426	*5	6973	*2187	59843	75	1386
43 Net gain, noncapital assets.....	55655	78	-	-	-	*413	*668	*14905	*18949	*673	65	4246	15657
44 Dividends, domestic corporations..	3914	-0	-	-	-	*88	-	-	*84	183	1457	102	2000
45 Dividends, foreign corporations..	*32980	-	-	-	-	-	-	-	*548	1849	1871	28712	-
46 Other receipts.....	176905	*7167	*16	*7683	*363	*6295	41998	12358	8897	6757	12365	6858	66148
47 Total deductions.....	15289151	*301129	*119957	*537257	*381496	*670511	2826233	1424080	1287536	1112831	936925	1676868	4014329
48 Cost of goods.....	10111445	*186012	*27651	*277157	*210983	*451888	1937294	1031998	878802	766795	634715	1173404	2534745
49 Compensation of officers.....	408191	*2264	*7848	*49493	*22006	*56178	140802	43553	28413	18203	9897	11923	17611
50 Salaries and wages.....	1078275	*12578	*20198	*76301	*51994	*32022	184403	58181	75165	61734	51658	128215	325826
51 Repairs.....	214686	*3380	*1197	*6047	*3694	*4945	18431	12689	7250	10373	2794	14704	129182
52 Bad debts.....	56739	*6341	*5605	*2991	*752	*3375	9279	3297	3813	7512	1099	1657	11017
53 Rent paid on business property....	179876	*897	*13539	*18338	*633	*20033	36245	*9654	5875	10616	3860	11401	48785
54 Taxes paid.....	404509	*6735	*4700	*13603	*16310	*22498	79152	33149	31206	24625	21830	32380	118320
55 Interest paid.....	369769	*29785	*1330	*2959	*4127	*4047	31948	18542	18764	29445	36430	60968	131422
56 Contributions or gifts.....	9031	*141	-	*14	*36	*337	1300	*721	*608	*229	929	640	4074
57 Amortization.....	39921	150	*3461	*43	*1334	*141	*1085	*3748	*664	2771	8052	12652	5821
58 Depreciation.....	547151	*19985	*2264	*12744	*9025	*15228	66328	42631	35757	62489	30934	76359	173406
59 Depletion.....	26005	3548	-	-	-	-	*21	*2158	*1755	*8014	2065	5503	2941
60 Advertising.....	119485	*1534	*3744	*3302	*3376	*2750	12788	7577	8290	6357	5379	11806	52580
61 Pension, prof sh, stock, annuity.	88990	2267	-	-	*1701	*6378	9736	*5205	5236	12093	9605	9104	27666
62 Employee benefit programs.....	325348	*4296	*452	*4340	*4970	*13018	46502	21584	14131	21326	12478	36756	145496
63 Net loss, noncapital assets.....	23282	*223	-	-	-	-	*202	*463	*9	*4220	17159	1006	-
64 Other deductions.....	1286450	*20992	*27967	*69925	*50554	*37675	250716	128931	171797	66028	88040	88388	285436
65 Total receipts less total deducts..	807812	*21452	*2610	*7595	*30542	*36837	88174	92529	106983	27663	54226	51125	308484
66 Constructive taxable income from related foreign corporations.....	*20005	-	-	-	-	-	-	-	*28	-	538	-	19438
67 Net income (less deficit), total...	812588	*21432	*2610	*7595	*30542	*36837	88035	92529	94679	27438	52857	51125	327317
68 Net income, total.....	980409	*25696	*4142	*3401	*32297	*40768	118396	113894	104064	*81740	56926	71768	327317
69 Deficit, total.....	167821	*4264	*6752	*10996	*1754	*3930	*30361	*21365	*9384	*54302	4069	20643	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*21417	*21417	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	295084	-	*2745	*2031	*26472	*17933	*53212	*75761	*48422	*44988	3869	19651	-
73 Statutory special deductions, total	60702	*2382	-	*362	-	*89	*12177	*3944	*11033	*8891	2866	13107	5851
74 Net operating loss deduction.....	54080	*2382	-	*362	-	*84	*12177	*3944	10973	*8215	1068	11176	3699
75 Dividends received deduction....	6622	-0	-	-	-	*5	-	-	*59	*676	1798	1931	2152
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	599025	*23314	-	*1009	*4071	*22746	37507	*34189	*44609	*20842	50263	39009	321466
78 Income tax before credits, total...	207533	*8386	-	*151	*715	*5440	11036	*11750	*15511	*9525	17414	14795	112810
79 Regular tax.....	201915	*8057	-	*151	*715	*5440	10989	*11561	*15167	*7104	17101	13308	112323
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	4929	296	-	-	-	-	*47	*189	*320	*2394	263	1419	-
83 Environmental tax.....	649	33	-	-	-	-	-	-	*24	-	51	67	448
84 Foreign tax credit.....	*20317	-	-	-	-	-	-	-	-	*271	732	125	19189
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-0	-	-	-	-	-	-	-	-	-	-0	-	-
87 General business credit.....	*1548	-	-	-	-	-	-	-	*54	-	188	83	1223
88 Prior year minimum tax credit....	15023	-	-	-	-	-	-	-	-	-	-	20	15003
89 Income tax after credits, total....	170645	*8386	-	*151	*715	*5440	11036	*11750	*15456	*9253	16494	14567	77396

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4255	121	*1169	*62	*500	530	1095	305	176	107	55	58	77
2 Total assets.....	142696500	-	*58894	*9163	*198084	359455	2431345	1986592	2906351	3807686	3976994	9587402	117374534
3 Cash.....	5219489	-	*11937	*1109	*17695	25031	245581	105836	96566	211750	185682	255264	4063038
4 Notes and accounts receivable....	25108788	-	*13347	-	*45200	108462	666603	557841	797072	922405	1044022	1896073	19057761
5 Less: Allowance for bad debts.....	455320	-	-	-	*383	*189	6335	5902	12910	17439	13647	37359	361157
6 Inventories.....	18969861	-	*2429	-	*11108	98951	412930	362054	572156	868207	806408	2041143	13794475
7 U.S. gov't. obligations, total....	99013	-	-	-	-	-	*6950	*20820	*24418	*1052	-	7	45765
8 Tax-exempt securities.....	*30425	-	-	-	-	-	-	*10782	*2064	*2139	15440	-	-0
9 Other current assets.....	5939434	-	*3142	*100	*14990	*8586	73149	53491	102350	108625	175769	268343	5130891
10 Loans to stockholders.....	428002	-	*18851	-	*3507	*7368	23957	*19366	34801	*963	1892	5525	311773
11 Mortgage and real estate loans...	*12091	-	-	-	-	-	*62	*3365	*4923	*1629	628	1284	200
12 Other investments.....	22358454	-	-	*7954	*9900	*8502	62899	210980	180365	170308	181843	543996	20981708
13 Depreciable assets.....	99610577	-	*38735	-	*181077	302866	2168735	1560746	2141385	2788353	2438024	6776653	81214003
14 Less: Accumulated depreciation	49880273	-	*28618	-	*96250	219704	1342289	983525	1198196	1456942	1126129	3159048	40269573
15 Depletable assets.....	1590967	-	-	-	-	-	-	-	*768	-	1309	162476	1426414
16 Less: Accumulated depletion...	644009	-	-	-	-	-	-	-	*768	-	357	154720	488165
17 Land.....	1350579	-	-	-	*11299	*1891	65077	36855	64956	66535	49156	141228	913581
18 Intangible assets (Amortizable)...	3536358	-	*177	-	*4833	*6605	29863	20097	48304	64727	122070	554295	2685389
19 Less: Accumulated amortization	862309	-	*177	-	*3179	*1835	14962	9056	22292	23019	13926	85310	688554
20 Other assets.....	10284374	-	*929	-	*1714	*12922	39125	22843	70388	98393	108811	377552	9556984
21 Total liabilities.....	142696500	-	*58894	*9163	*198084	359455	2431345	1986592	2906351	3807686	3976994	9587402	117374534
22 Accounts payable.....	16243960	-	*21050	*1004	*27277	98079	435349	260623	479657	528627	578044	1166968	12647282
23 Mort, notes, and bonds under 1 yr	5322801	-	*8598	*84125	*13430	*27998	220186	201590	481739	358044	293478	620589	3013024
24 Other current liabilities.....	11315777	-	*35446	*872	*40098	10454	152915	135485	253537	294776	376414	832921	9182858
25 Loans from stockholders.....	2890098	-	*9274	*3320	*14517	*33558	167311	117437	99632	*17127	65759	117952	2244210
26 Mort, notes, bonds, 1 yr or more.	26671544	-	*11153	-	*84921	*21043	473179	268503	445566	746242	883330	2335473	21402134
27 Other liabilities.....	29061985	-	*33224	-	*1741	*2536	43624	67706	99958	179854	295684	1446494	26891164
28 Net worth.....	51190334	-	*59850	*80159	*16100	165788	938780	935247	1046261	1683015	1484285	3067004	41993862
29 Capital stock.....	7592360	-	*8646	*21085	*37492	96668	258798	213129	280800	213416	251718	600824	5609784
30 Paid-in or capital surplus.....	34073728	-	-	-	*376	*18990	211019	168219	289441	288581	488460	2221570	30387071
31 Retained earnings, appropriated.	192653	-	-	-	*1382	*13279	*9567	-	*521	-	277	676	166952
32 Retained earnings-unappropriated	8287023	-	*46307	*101244	*45402	-5532	161667	340404	29448	612201	559127	-19721	6711578
33 Retained earnings (S Corp).....	2543723	-	*21009	-	*54696	*45646	395140	253974	469848	642823	269230	301432	241516
34 Less: Cost of treasury stock...	1499152	-	*1180	-	*13855	*3081	97411	*40478	23797	74007	84527	37777	1123039
35 Total receipts.....	171927943	1335442	*189782	*4061	*493323	1141605	10962173	4258896	6103278	7195790	8378150	14767922	117097522
36 Business receipts.....	167014970	1252935	*189644	-	*487315	1138014	10904539	4214008	6045727	7129469	8112021	14566207	112975091
37 Interest.....	1499961	*3249	*138	*102	*311	*551	5129	8106	11724	16303	20797	70823	1362729
38 Interest on gov't. obligations....	19620	-	-	-	-	-	-	*1395	*686	*888	980	978	14693
39 Rents.....	133815	*634	-	-	*3935	-	*1491	*3828	*9	1678	7098	12756	102385
40 Royalties.....	334189	*139	-	-	*10	*57	-	-	*1302	*146	831	16198	315506
41 Net S-T cap gain less net LT loss	4403	-	-	-	-	-	*1302	*288	*151	121	-	154	2386
42 Net L-T cap gain less net ST loss	476201	*1663	-	-	-	*579	*546	*4264	*433	*1686	2573	21555	442901
43 Net gain, noncapital assets.....	197007	*14923	-	*3045	-	-	19885	17941	1680	10302	3608	7155	118468
44 Dividends, domestic corporations.	132247	287	-	-	-	*157	*1428	*1889	*944	*122	597	6875	119948
45 Dividends, foreign corporations..	343403	-	-	-	-	-	-	-	*546	*3525	3750	3602	331981
46 Other receipts.....	1772126	61612	-	*914	*1752	*2248	27852	7176	40074	31550	225895	61620	1311433
47 Total deductions.....	165242249	1383461	*208037	*12063	*493909	1124895	10746418	4110511	6042267	6809437	7997534	14241619	112072098
48 Cost of goods.....	129143222	1044756	*98564	-	*258644	849274	9355398	3380389	4864581	5705194	6769665	11637895	85178862
49 Compensation of officers.....	1142054	*7478	*26678	-	*43942	63921	205012	89226	134277	100851	49910	91639	329121
50 Salaries and wages.....	5084868	32980	*4840	-	*44476	66462	245133	135303	228621	224481	241930	415756	3444887
51 Repairs.....	2989366	*33615	*1494	-	*6797	4352	65354	15075	16370	35954	60490	84751	2665113
52 Bad debts.....	248107	*3911	*2565	-	*417	*1710	9445	5795	11215	8242	9573	13668	181567
53 Rent paid on business property...	1027146	19283	*11416	-	*2714	16074	37902	12588	12548	27049	18075	48359	821138
54 Taxes paid.....	2687820	25508	*7332	-	*21031	31085	160418	85488	105612	103711	104824	217807	1825002
55 Interest paid.....	3264789	27601	*625	*275	*11740	6089	62623	50849	97402	85995	107086	294625	2519880
56 Contributions or gifts.....	93808	*163	-	-	*6	*46	940	460	598	2752	1502	4998	82343
57 Amortization.....	282874	2946	-	-	*927	*242	9266	4629	6902	5087	6549	23102	223223
58 Depreciation.....	5506849	40353	*4098	-	*14114	22870	135834	101640	151810	167861	192230	452308	4223730
59 Depletion.....	778561	-	-	-	-	-	-	-	-	-	1459	715	776387
60 Advertising.....	231468	1230	*471	-	*155	*2456	9845	5977	7528	9818	5847	16302	171840
61 Pension, prof sh, stock, annuity.	2105045	18942	*168	-	*5552	*5882	23256	19203	22417	38146	29371	98919	1843188
62 Employee benefit programs.....	2847883	32151	*2638	-	*12433	*10877	85433	48370	77619	88764	116584	208438	2164577
63 Net loss, noncapital assets.....	115571	*10131	*5492	-	*1523	*601	1055	*233	3719	1764	1834	12107	77112
64 Other deductions.....	7692818	82414	*41658	*11788	*69438	42954	339504	155285	301047	203769	280604	620231	5544128
65 Total receipts less total deducts..	6685693	-48019	*-18255	*-8002	*-586	16710	215754	148385	61011	386353	380616	526303	5025424
Constructive taxable income from													
66 related foreign corporations.....	378140	-	-	-	-	-	-	-	-	*26	528	1358	376229
67 Net income (less deficit), total...	7044213	-48019	*-18255	*-8002	*-586	16710	215754	146990	60324	385492	380164	526683	5386959
68 Net income, total.....	8417376	*17623	*3477	-	*3048	36896	273487	194044	174661	429285	426569	704770	6153516
69 Deficit, total.....	1373163	*65642	*21732	*8002	*3634	*20186	*57733	*47054	114337	*43793	46405	178087	766557
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2091	*-2091	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	919695	-	*1893	-	*-1137	*14827	127244	78205	86255	178616	184438	149612	99743
73 Statutory special deductions, total	1641924	*607	*986	-	*2883	*14991	16243	*11891	*11674	20519	42016	117320	1402795
74 Net operating loss deduction.....	1487921	*406	*986	-	*2883	*14881	*15244	*10568	*11067	16913	38934	110906	1265133
75 Dividends received deduction.....	154002	201	-	-	-	*110	*1000	*1322	*606	*3606	3082	6414	137662
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5828921	*17017	*598	-	*41	*5483	105479	74394	60068	218178	201894	441520	4704248
78 Income tax before credits, total...	2195135	*5828	*90	-	*6	*907	34391	25403	21299	76037	76762	158272	1796139
79 Regular tax.....	2028669	*5808	*90	-	*6	*907	33357	24992	20314	74422	69294	153373	1646106
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	154670	*20	-	-	-	-	*1034	*407	*953	1264	5393	5034	140564
83 Environmental tax.....	10340	-	-	-	-	-	-	*4	*32	195	259	702	9148
84 Foreign tax credit.....	311006	-	-	-	-	-	-	-	-	-	322	4722	305955
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	78	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	24914	186	-	-	-	-	*99	*523	*47	*371	716	1858	21116
88 Prior year minimum tax credit.....	146247	*123	-	-	-	-	*782	*635	*813	*2687	4208	8360	128639
89 Income tax after credits, total....	1712890	*5519	*90	-	*6	*907</							

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2402	*80	*874	-	*221	*269	549	151	90	55	31	37	44
2 Total assets.....	65105337	-	*41151	-	*85024	*182741	1220573	954610	1420528	1992751	2312853	6318372	50576733
3 Cash.....	2437448	-	*10329	-	*3434	*11210	89665	37988	42704	119017	94506	181068	1847526
4 Notes and accounts receivable....	10527313	-	*1819	-	*22419	*58765	284791	294924	346353	409232	570077	1087559	7451375
5 Less: Allowance for bad debts.....	235087	-	-	-	-	-	*1911	*2925	7154	8333	8041	24399	182324
6 Inventories.....	10268511	-	*141	-	*3152	*51326	142232	195697	257055	436683	443243	1327349	7411633
7 U.S. govt. obligations, total....	*40361	-	-	-	-	-	-	*10389	*211	-	-	7	29754
8 Tax-exempt securities.....	*30232	-	-	-	-	-	-	*10782	*2064	*1946	15440	-	-0
9 Other current assets.....	3034250	-	*3142	-	*4033	*2977	26311	30147	51150	60454	71529	195171	2589336
10 Loans to stockholders.....	346443	-	*18851	-	-	*1019	*16768	*1276	*30190	*232	1877	5525	270706
11 Mortgage and real estate loans...	*9580	-	-	-	-	-	*62	*2683	*4923	-	628	1284	-
12 Other investments.....	5820305	-	-	-	*9101	*7792	41314	*96584	71049	77337	132120	310841	5074168
13 Depreciable assets.....	50399634	-	*30820	-	*57793	*146833	1293027	711238	1115709	1505671	1604333	4705689	39228251
14 Less: Accumulated depreciation	25231142	-	*23022	-	*24452	*108298	756591	468390	569449	759274	776562	2137751	19607354
15 Depletable assets.....	264536	-	-	-	-	-	-	-	*768	-	1309	162476	99984
16 Less: Accumulated depletion...	*188559	-	-	-	-	-	-	-	*768	-	357	154720	32715
17 Land.....	709499	-	-	-	*10649	*528	38406	11837	31675	43451	30961	87714	454277
18 Intangible assets (Amortizable)...	1457956	-	-	-	*3353	*755	*24787	11907	44272	37960	63405	399834	871684
19 Less: Accumulated amortization	250891	-	-	-	*2632	*755	*13550	*6561	19210	12273	3414	48177	144320
20 Other assets.....	5664948	-	*-929	-	*-1827	*10589	35262	*17034	18987	80649	71800	218902	5214480
21 Total liabilities.....	65105337	-	*41151	-	*85024	*182741	1220573	954610	1420528	1992751	2312853	6318372	50576733
22 Accounts payable.....	7152509	-	*2011	-	*15526	*42296	154330	129678	227920	238907	293482	744363	5303995
23 Mort, notes, and bonds under 1 yr	2040615	-	*8598	-	*1981	*13756	117257	130742	298101	142968	174688	437065	715459
24 Other current liabilities.....	5559935	-	*26077	-	*30915	*6360	76259	62354	126471	181176	219064	602902	4228355
25 Loans from stockholders.....	691367	-	*5673	-	*11907	*19004	*98222	*36221	*51840	*5137	47502	36783	379078
26 Mort, notes, bonds, 1 yr or more.	13492318	-	*6489	-	*32022	*14865	352772	118754	253925	353843	433153	1473758	10452737
27 Other liabilities.....	16757498	-	*30258	-	*1741	*-0	*12314	*60285	27924	128049	207091	1044030	15245807
28 Net worth.....	19411096	-	*-37956	-	*-9067	*86460	409419	416576	434347	942670	937873	1979472	14251302
29 Capital stock.....	3867154	-	*8352	-	*27973	*5989	185649	131200	195466	159345	166110	537603	2449467
30 Paid-in or capital surplus.....	15228088	-	-	-	*13674	196190	79072	112770	217717	394993	1168420	13045253	13045253
31 Retained earnings, appropriated.	*6538	-	-	-	-	-	-	-	*521	-	46	676	5294
32 Retained earnings-unappropriated	101819	-	*-46307	-	*17118	*44844	-71741	14040	-93389	228961	390914	170097	-552718
33 Retained earnings (S Corp).....	1031306	-	-	-	*-53421	*22743	119299	202172	222601	*358835	38477	120600	-
34 Less: Cost of treasury stock...	823809	-	-	-	*737	*790	*19978	*9907	*3623	*22187	52667	17925	695994
35 Total receipts.....	78730805	*1001409	*79073	-	*212197	*664869	2352391	2100412	2601531	3657051	3844793	9844878	52372201
36 Business receipts.....	77035142	*924392	*78935	-	*206436	*663741	2304084	2085066	2576890	3625594	3800664	9714163	51055178
37 Interest.....	765562	*2784	*138	-	*235	*441	2160	*1555	*1938	7622	15239	52661	680791
38 Interest on govt. obligations....	14392	-	-	-	-	-	-	*1258	*133	*507	665	855	10973
39 Rents.....	63439	*634	-	-	*3935	-	*1034	*3198	-	*846	3497	10339	39955
40 Royalties.....	55586	*139	-	-	*10	*57	-	-	*1142	-	825	15443	37970
41 Net S-T cap gain less net LT loss	*3438	-	-	-	-	-	*1302	*288	-	112	-	154	1581
42 Net L-T cap gain less net ST loss	35786	-	-	-	-	-	*369	*1742	*133	*1528	1836	494	29684
43 Net gain, noncapital assets.....	74824	*14676	-	-	-	-	*18350	*1157	*1341	6912	1668	6380	24340
44 Dividends, domestic corporations.	28432	287	-	-	-	*157	*1279	*1058	-	106	105	79	25361
45 Dividends, foreign corporations..	68713	-	-	-	-	-	-	-	*546	*781	2797	2737	61851
46 Other receipts.....	585492	*58498	-	-	*1581	*474	23814	5090	19408	13043	17498	41573	404515
47 Total deductions.....	76517387	*1024929	*99221	-	*209799	*631490	2280880	2017463	2631003	3414072	3677328	9590295	50940907
48 Cost of goods.....	57974760	*787654	*35301	-	*75838	*519754	1535163	1683201	2057996	2850868	3042803	7769659	37616521
49 Compensation of officers.....	540004	*5984	*14674	-	*29611	*24742	96092	40261	35549	44967	31817	62547	153760
50 Salaries and wages.....	2607730	*20856	*4840	-	*35944	*32809	140054	48015	121737	97553	111984	292047	1701893
51 Repairs.....	2110547	*33585	*427	-	*2089	*1605	27997	3582	9843	10944	26350	75126	1918999
52 Bad debts.....	92032	*3907	*2565	-	*45	*1710	6774	1747	7972	6287	4161	9372	47493
53 Rent paid on business property...	598420	*17775	*4355	-	*7690	21936	3973	6208	19286	9541	38527	469129	469129
54 Taxes paid.....	1429389	*17697	*3850	-	*7154	*14529	92382	38539	53820	57986	66693	151901	924837
55 Interest paid.....	1528267	*9810	*625	-	*3833	*3616	34980	31032	50320	37774	57015	187059	1112202
56 Contributions or gifts.....	32556	*155	-	-	-	*46	*326	*121	*102	1467	1135	3199	26006
57 Amortization.....	100475	1774	-	-	*631	*69	7219	*3490	5760	3760	3186	17718	56867
58 Depreciation.....	2905441	*22557	*3005	-	*5164	*10889	84343	47086	79925	100942	123097	315842	2112592
59 Depletion.....	91851	-	-	-	-	-	-	-	-	-	1459	668	89724
60 Advertising.....	80757	*897	*445	-	*15	*1397	3610	2693	1955	3975	3512	12025	50234
61 Pension, prof sh, stock, annuity.	1620192	*14459	*168	-	*1706	*4331	12384	10478	8291	25662	19223	64025	1459464
62 Employee benefit programs.....	1805018	*27744	*2538	-	*3029	*4241	41368	35440	37491	58320	68084	159803	1366962
63 Net loss, noncapital assets.....	86685	*10131	*5492	-	*3	*63	*424	*199	*264	*991	901	10898	57319
64 Other deductions.....	2913261	*49944	*20936	-	*44736	*3998	175829	67606	153770	93290	106368	419878	1776905
65 Total receipts less total deducts..	2213418	*-23520	*-20148	-	*2398	*33380	71511	82949	-29472	242979	167464	254583	1431294
Constructive taxable income from													
66 related foreign corporations.....	22583	-	-	-	-	-	-	-	-	-	406	1358	20820
67 Net income (less deficit), total...	2221610	*-23520	*-20148	-	*2398	*33380	71511	81691	-29605	242472	167206	255085	1441140
68 Net income, total.....	3206660	*15108	*1584	-	*3007	*33380	128138	98011	69813	270733	193052	414503	1979329
69 Deficit, total.....	985050	*38629	*21732	-	*609	-	*56627	*16320	99418	*28260	25846	159418	538189
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2091	*-2091	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	403047	-	-	-	*124	*15365	48329	69300	45644	*135085	20095	69104	-
73 Statutory special deductions, total	732489	*232	*986	-	*2883	*14991	*9797	*10738	-	*15686	13284	82448	581444
74 Net operating loss deduction.....	681184	*31	*986	-	*2883	*14881	*9902	*9998	-	*14835	11363	81757	535548
75 Dividends received deduction....	51305	201	-	-	*110	*895	*740	-	-	*851	1920	690	45897
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2046432	*14876	*598	-	*3024	46584	*18683	*7770	120116	161292	263322	1410166	-
78 Income tax before credits, total...	772247	*5092	*90	-	-	*496	14906	*6435	*2987	41739	57173	95882	547447
79 Regular tax.....	710456	*5080	*90	-	-	*496	14709	*6352	*2598	41064	55508	91174	493384
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	57647	*12	-	-	-	-	*196	*82	*386	*405	1470	4219	50876
83 Environmental tax.....	3798	-	-	-	-	-	-	*-0	*3	114	195	454	3032
84 Foreign tax credit.....	21193	-	-	-	-	-	-	-	-	*8	322	2714	18149
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	78	-	-	-	-	-	-	-	-	-	-	-	78
87 General business credit.....	6546	186	-	-	-	-	*47	*523	-	150	617	214	4809
88 Prior year minimum tax credit....	28168	-	-	-	-	-	*629	*453	-	*514	3406	6086	17080
89 Income tax after credits, total....	716262	*4907	*90	-	-	*496	14229	*5459	*2987	41067	52829	86867	507332

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	1853	*41	*294	*62	*279	*261	545	154	86	52	24	21	33
2 Total assets.....	77591163	-	*17743	*9163	*113060	*176715	1210771	1031983	1485823	1814935	1664140	3269029	66797801
3 Cash.....	2782041	-	*1607	*1109	*14261	*13820	155916	67848	53862	92733	91176	74196	2215512
4 Notes and accounts receivable....	14581475	-	*11528	-	*22782	*49697	381812	262918	450719	513174	473945	808514	11606386
5 Less: Allowance for bad debts.....	220233	-	-	-	*383	*189	*4424	*2978	5756	9106	5606	12961	178832
6 Inventories.....	8701350	-	*2289	-	*7956	*47625	270698	166357	315101	431524	363165	713794	6382842
7 U.S. govt. obligations, total....	*58652	-	-	-	-	-	*6950	*10431	*24208	*1052	-	-	16011
8 Tax-exempt securities.....	*193	-	-	-	-	-	-	-	-	*193	-	-	-
9 Other current assets.....	2905185	-	-	*100	*10957	*5609	46838	23344	51200	48171	104239	73172	2541555
10 Loans to stockholders.....	81559	-	-	-	*3507	*6350	*7189	*18090	*4610	*731	15	-	41067
11 Mortgage and real estate loans...	*2511	-	-	-	-	-	-	*682	-	*1629	-	-	200
12 Other investments.....	16538149	-	-	*7954	*799	*710	21585	114395	109317	92971	49723	233155	15907540
13 Depreciable assets.....	49210943	-	*7915	-	*123284	*156033	875709	849507	1025676	1282681	833691	2070964	41985482
14 Less: Accumulated depreciation	24649131	-	*5596	-	*71798	*111406	585698	515135	628747	697668	349568	1021297	20662219
15 Depletable assets.....	1326431	-	-	-	-	-	-	-	-	-	-	-	1326431
16 Less: Accumulated depletion...	455450	-	-	-	-	-	-	-	-	-	-	-	455450
17 Land.....	641080	-	-	-	*649	*1363	26670	25019	33281	23084	18196	53514	459304
18 Intangible assets (Amortizable)...	2078401	-	*177	-	*1479	*5850	*5076	*8190	*4032	*26767	58665	154461	1813705
19 Less: Accumulated amortization	611418	-	*177	-	*547	*1080	*1412	*2495	*3081	*10746	10512	37134	544235
20 Other assets.....	4619426	-	-	-	*112	*2334	3862	*5809	51401	17743	37011	158649	4342504
21 Total liabilities.....	77591163	-	*17743	*9163	*113060	*176715	1210771	1031983	1485823	1814935	1664140	3269029	66797801
22 Accounts payable.....	9091451	-	*19038	*1004	*11751	*55783	281019	130945	251738	289719	284562	422605	7343286
23 Mort, notes, and bonds under 1 yr	3282186	-	-	*84125	*11449	*14242	102929	70848	183638	215077	118790	183524	2297565
24 Other current liabilities.....	5755843	-	*9369	*872	*9183	*4093	76656	73131	127066	113600	157350	230019	4954503
25 Loans from stockholders.....	2198731	-	*3601	*3320	*2610	*14554	*69090	*81216	*47792	*11990	18257	81169	1865132
26 Mort, notes, bonds, 1 yr or more.	13179226	-	*4663	-	*52899	*6178	120407	149750	191640	392399	450177	861716	10949397
27 Other liabilities.....	12304487	-	*2966	-	-	*2536	31310	*7421	72034	51805	88593	402464	11645358
28 Net worth.....	31779238	-	*-21894	*-80159	*25167	*79328	529361	518671	611914	740345	546412	1087533	27742561
29 Capital stock.....	3725206	-	*294	*21085	*9518	*90679	73149	81929	85333	54071	85608	63221	3160317
30 Paid-in or capital surplus.....	18845639	-	-	-	*376	*5317	*14829	*89147	176671	70865	93467	1053149	17341818
31 Retained earnings, appropriated...	*186115	-	-	-	*1382	*13279	*9567	-	-	-	230	-	161658
32 Retained earnings-unappropriated	8185204	-	-	*-101244	*28284	*-50376	233408	326364	122837	383240	168214	-189819	7264296
33 Retained earnings (S Corp).....	1512416	-	*-21009	-	*-1275	*22721	275840	*51802	*247247	*283989	230753	180832	241516
34 Less: Cost of treasury stock...	675343	-	*1180	-	*13118	*2291	*77433	*30571	*20175	51820	31860	19851	427045
35 Total receipts.....	93197137	*334033	*110709	*4061	*281127	*476736	8609782	2158484	3501747	3538739	4533357	4923044	64725321
36 Business receipts.....	89979828	*328543	*110709	-	*280879	*474273	8600456	2128942	3468837	3503875	4311357	4852044	61919913
37 Interest.....	734399	*465	-	*102	*77	*110	2969	6551	9787	8681	5558	18162	681938
38 Interest on govt. obligations....	5229	-	-	-	-	-	-	*137	*553	*381	315	122	3720
39 Rents.....	70376	-0	-	-	-	-	*457	*630	*9	*832	3602	2416	62429
40 Royalties.....	278603	-	-	-	-	-	-	-	*160	*146	6	755	277536
41 Net S-T cap gain less net LT loss	*966	-	-	-	-	-	-	-	*151	9	-	-	805
42 Net L-T cap gain less net ST loss	440416	*1663	-	-	-	*579	*177	*2523	*300	*158	738	21061	413216
43 Net gain, noncapital assets.....	122184	*248	-	*3045	-	-	*1535	*16784	*339	3390	1940	775	94127
44 Dividends, domestic corporations..	103815	-	-	-	-	-	*150	*832	*944	*16	492	6796	94586
45 Dividends, foreign corporations..	274690	-	-	-	-	-	-	-	-	*2743	953	864	270130
46 Other receipts.....	1186633	*3114	-	*914	*171	*1774	4039	2086	20666	18508	208397	20047	906919
47 Total deductions.....	88724863	*358532	*108817	*12063	*284110	*493406	8465538	2093048	3411264	3395365	4320205	4651324	61131190
48 Cost of goods.....	71168462	*257101	*63262	-	*182806	*329520	7820234	1697188	2806585	2854326	3726862	3868236	47562340
49 Compensation of officers.....	602050	*1494	*12004	-	*14330	*39178	108920	48966	98728	55884	18093	29092	173361
50 Salaries and wages.....	2477138	*12125	-	-	*8533	*33652	105078	87288	106885	126928	129946	123709	1742994
51 Repairs.....	878818	*30	*1067	-	*4708	*2747	37357	11493	6527	25010	34139	9625	746114
52 Bad debts.....	156075	*4	-	-	*372	-	2671	*4048	3243	1954	5412	4296	134074
53 Rent paid on business property...	428727	*1508	*7061	-	*2714	*8384	15966	8615	6341	7763	8534	9832	352009
54 Taxes paid.....	1258431	*7811	*3482	-	*13877	*16557	68037	46949	51792	45725	38132	65906	900165
55 Interest paid.....	1736522	*17791	-	*275	*7906	*2473	27643	19817	47082	48220	50071	107566	1407678
56 Contributions or gifts.....	61253	*8	-	-	*6	-	615	340	496	1286	367	1799	56337
57 Amortization.....	182399	1172	-	-	*296	*173	*2048	*1140	*1142	1327	3363	5383	166356
58 Depreciation.....	2601408	*17797	*1093	-	*8951	*11982	51490	54554	71885	66919	69133	136467	2111138
59 Depletion.....	686710	-	-	-	-	-	-	-	-	-	-	46	686663
60 Advertising.....	150711	*333	*25	-	*140	*1060	6235	3284	5573	5843	2335	4276	121606
61 Pension, prof sh, stock, annuity.	484853	*4483	-	-	*3846	*1551	10872	*8725	14126	12484	10148	34895	383723
62 Employee benefit programs.....	1042864	*4407	*100	-	*9404	*6637	44065	12930	40128	30443	48500	48635	797615
63 Net loss, noncapital assets.....	28886	-	-	-	*1520	*538	*631	*34	*3454	*773	934	1208	19793
64 Other deductions.....	4779558	*32469	*20723	*11788	*24701	*38955	163675	87679	147277	110479	174236	200352	3767223
65 Total receipts less total deducts..	4472275	*-24499	*1893	*-8002	*-2984	*-16670	144243	65436	90482	143374	213152	271720	3594130
Constructive taxable income from													
66 related foreign corporations.....	355557	-	-	-	-	-	-	-	-	*26	122	-	355409
67 Net income (less deficit), total...	4822603	*-24499	*1893	*-8002	*-2984	*-16670	144243	65299	89929	143020	212958	271597	3945819
68 Net income, total.....	5210716	*2515	*1893	-	*41	*3516	145349	96033	104847	158552	233517	290266	4174187
69 Deficit, total.....	388113	*27014	-	*8002	*3025	*20186	*1105	*30734	*14918	*15532	20558	18669	228368
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	516648	-	*1893	-	*-1261	*-538	78914	*8905	*40611	*43531	164343	80507	99743
73 Statutory special deductions, total	909435	374	-	-	-	-	*6447	*1152	*11674	*4833	28732	34872	821350
74 Net operating loss deduction.....	806737	374	-	-	-	-	*6342	*570	*11067	*2078	27570	29149	729585
75 Dividends received deduction.....	102697	-	-	-	-	-	*105	*582	*606	*2755	1162	5723	91765
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3782489	*2140	-	-	*41	*2459	58895	55711	52298	98062	40602	178198	3294082
78 Income tax before credits, total...	1422888	*735	-	-	*6	*411	19485	18968	18313	34298	19589	62390	1248693
79 Regular tax.....	1318213	*728	-	-	*6	*411	18648	18640	17716	33358	13786	62199	1152722
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	97023	8	-	-	-	-	*837	*325	*567	*859	3923	815	89688
83 Environmental tax.....	6542	-	-	-	-	-	-	*4	*29	81	64	248	6116
84 Foreign tax credit.....	289813	-	-	-	-	-	-	-	-	-	-	2008	287806
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	18368	-	-	-	-	-	*51	-	*47	*220	99	1644	16307
88 Prior year minimum tax credit.....	118079	*123	-	-	-	-	*153	*181	*813	*2173	803	2274	111560
89 Income tax after credits, total....	996628	*612	-	-	*6	*411	19281	18787	17453	31906	18687	56465	833020

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	47896	1320	12961	8974	7329	6206	8124	1484	841	333	172	89	61
2 Total assets.....	160588500	-	517814	1439352	2673363	4572890	17196640	10475845	13061417	11497951	12320529	13502812	73329889
3 Cash.....	7998974	-	91077	263183	370173	693573	1824743	743211	713807	586130	558030	490414	1664634
4 Notes and accounts receivable....	35073466	-	121530	364877	741201	1379848	4895162	2947495	3531543	2965995	2790697	3120328	12214791
5 Less: Allowance for bad debts.....	624046	-	*26	*1168	2460	5590	38563	50177	60069	49071	75755	70286	270880
6 Inventories.....	27284670	-	52102	188728	472955	805568	3828586	2272317	3117613	2539816	2601188	2671841	8733955
7 U.S. govt. obligations, total....	466927	-	*8019	-	-	-	*20972	*11601	*55712	*31444	48641	81556	108979
8 Tax-exempt securities.....	352076	-	*21	*3895	*9299	*4952	*51131	*35344	61919	*30038	52709	81901	20867
9 Other current assets.....	5402416	-	10528	38818	43765	93961	506298	362136	381095	516633	583853	607554	2257774
10 Loans to stockholders.....	1293989	-	42331	85711	52544	79712	186455	117973	40594	21147	7943	66617	592961
11 Mortgage and real estate loans...	128969	-	*4	-	*6847	-	*32270	*25755	*36185	*7313	2669	13125	4801
12 Other investments.....	20376775	-	*6509	45438	55783	111654	569689	468085	647519	555729	890939	1358882	15666548
13 Depreciable assets.....	86377170	-	696510	1489647	2567181	4079618	12712557	7585187	9006139	7218215	7592405	6916468	26513243
14 Less: Accumulated depreciation	47360086	-	531334	1097484	1738207	2838414	8117062	4502522	5146772	3767653	3882662	3373092	12364884
15 Depletable assets.....	95812	-	-	*16679	*5177	*1082	*9452	*317	*64	*1494	-	50528	11020
16 Less: Accumulated depletion...	61741	-	-	*2787	*345	*94	*7736	*317	*59	*1003	-	42843	6556
17 Land.....	1993675	-	*2317	*14515	51761	66994	270283	166556	186609	195315	195339	194374	649611
18 Intangible assets (Amortizable)...	11991436	-	22743	79617	58584	98304	341836	240771	383459	357073	689189	1121067	8598791
19 Less: Accumulated amortization	1938353	-	21014	68636	38001	30746	121638	161920	148934	97898	148067	286456	815044
20 Other assets.....	11736371	-	16496	18318	17106	32468	232206	114032	254991	387232	413411	500833	9749278
21 Total liabilities.....	160588500	-	517814	1439352	2673363	4572890	17196640	10475845	13061417	11497951	12320529	13502812	73329889
22 Accounts payable.....	19282490	-	78517	304276	422550	650161	2688069	1583025	1795114	1602280	1510997	1535899	7111602
23 Mort, notes, and bonds under 1 yr	11422304	-	86487	98946	265391	358582	1753204	1322269	1435086	1322868	1064115	909652	2805704
24 Other current liabilities.....	15257510	-	46380	136206	219830	279659	1851648	980397	1126312	917090	1169471	1578370	6952147
25 Loans from stockholders.....	4143497	-	154205	293557	310490	348189	923668	344877	232927	183179	138300	251297	962810
26 Mort, notes, bonds, 1 yr or more.	31932202	-	131862	270273	585286	873394	2858309	1701831	2200281	1865920	2656818	2987912	15800316
27 Other liabilities.....	12228318	-	7069	8707	27588	37530	212349	411884	369526	457053	712038	1049460	8935115
28 Net worth.....	66322178	-	13293	327386	842229	2025375	6909392	4131562	5902172	5149560	5068791	5190222	30762195
29 Capital stock.....	8813668	-	139471	165526	138844	367721	858527	534409	665511	628857	854143	675915	3784743
30 Paid-in or capital surplus.....	24287832	-	84088	142695	274920	156403	1230169	558988	927408	1557362	1617514	2158058	15580227
31 Retained earnings, appropriated.	155425	-	-	*7738	-	*6924	*51170	*1232	*19388	36527	8008	24437	-
32 Retained earnings-unappropriated	25627787	-	-34606	326911	586217	1044169	2756540	1289730	1877442	1398998	1818620	1771609	12792157
33 Retained earnings (S Corp).....	11432246	-	-91403	-236241	-76449	652566	2561099	2052641	2626805	1739908	960969	781702	460647
34 Less: Cost of treasury stock...	3994779	-	*84258	*79244	81303	202409	548112	305438	214382	212092	190464	221498	1855579
35 Total receipts.....	239231889	1570250	2950772	4752132	6948838	11301920	37397277	21108931	24791777	19399779	18841751	18175200	71993262
36 Business receipts.....	232970454	1506571	2891728	4644684	6896348	11212849	37024098	20891654	24521193	19121903	18525603	17792211	67941611
37 Interest.....	1389537	2200	1973	6767	10335	12367	53401	29464	37807	45476	58426	105598	1025723
38 Interest on govt. obligations....	44161	-	-	*429	*231	*591	4190	2818	7330	4522	7285	9593	7172
39 Rents.....	201399	*359	*493	*600	*4429	*5253	24904	7028	19802	7026	22525	16813	92168
40 Royalties.....	632155	4144	-	-	-	*5609	*971	*1120	3333	12244	19811	14224	570698
41 Net S-T cap gain less net LT loss	29078	-	-	-	*847	*311	*1534	*469	*42	*19076	2912	169	3717
42 Net L-T cap gain less net ST loss	598320	393	*13916	*23246	*524	*1458	15224	10744	37629	28690	22028	7793	436675
43 Net gain, noncapital assets.....	589233	*942	*30365	32090	3580	12314	80428	33998	33848	35524	20824	16073	289246
44 Dividends, domestic corporations.	83249	1	*129	*307	*2024	2492	1580	3130	6514	6273	4878	55921	544332
45 Dividends, foreign corporations..	593992	206	-	-	-	*6162	*1228	6773	9086	14392	11813	15433	1026000
46 Other receipts.....	2100313	55434	12296	44187	32236	49144	183872	128829	120890	109718	141673	196034	1026000
47 Total deductions.....	226933206	1572188	2869464	4628088	6773768	10892494	35683627	20103422	23517311	18374979	17907044	17432383	67178439
48 Cost of goods.....	165199520	1144177	1588277	2727723	4246975	7304551	25739789	15091409	18021602	14323573	13758211	12998624	48254611
49 Compensation of officers.....	5868641	63658	21131	317697	502448	797669	1790498	688435	529217	298648	230968	147448	260822
50 Salaries and wages.....	12661379	73544	263979	501263	521527	637029	1970283	1040630	1073539	867373	889339	995351	3827522
51 Repairs.....	1349992	4867	20249	36196	47134	68599	168497	92616	80710	73668	72463	87835	597158
52 Bad debts.....	419224	9605	*3477	7348	17904	22591	57443	50704	42905	35733	45451	25641	100422
53 Rent paid on business property...	1962768	9934	136526	165318	142402	217888	344524	141129	104271	76576	92940	97190	434069
54 Taxes paid.....	5280393	29438	133342	146368	248336	351944	995798	486753	550441	373755	333231	352795	1278191
55 Interest paid.....	4696180	41717	13209	41382	83059	120370	460375	305793	327484	301111	347367	404162	2240151
56 Contributions or gifts.....	88985	*133	*353	1139	2790	2613	8219	3421	6165	6029	4580	6879	46665
57 Amortization.....	395841	16194	*3694	10016	7197	5468	36839	24967	42116	21050	39001	53235	136062
58 Depreciation.....	6433828	26780	61322	123200	201924	307675	941417	509792	655717	541003	539977	501788	2023234
59 Depletion.....	1948	-	-	-	-	-	-	-	*39	*319	26	32	1532
60 Advertising.....	1745805	10532	30299	18442	28970	37430	159835	84407	134809	85647	96555	147269	911611
61 Pension, prof sh, stock, annuity.	1531520	8492	*2903	20199	31421	70666	216353	119395	135634	110438	106517	118020	591482
62 Employee benefit programs.....	4162124	16391	14170	52891	123008	139965	522179	273071	409250	271440	294803	354403	1690553
63 Net loss, noncapital assets.....	96823	*583	*1996	*787	*1554	3196	11595	11561	3675	5423	8335	12469	35650
64 Other deductions.....	15038235	116144	344537	458118	567121	804840	2259983	1179338	1399736	983191	1047281	1129243	4748704
65 Total receipts less total deducts..	12298683	-1938	81308	124044	175070	409426	1713650	1005509	1274466	1024800	934707	742816	4814823
Constructive taxable income from													
66 related foreign corporations.....	416158	-	-	-	-	-	*4085	*94	*1406	*3465	4779	6980	395349
67 Net income (less deficit), total...	12670680	-1938	81308	123616	174838	408835	1713545	1002786	1268543	1023743	932201	740203	5203000
68 Net income, total.....	14638378	66664	143874	270194	318214	560458	2033736	1165091	1463591	1158503	1112937	886431	5458683
69 Deficit, total.....	1967697	68602	62566	146578	143376	151623	320191	162306	195049	134760	180736	146229	255683
70 Net income (less def), Form 1120-A.	21630	-	*5844	*10830	*4955	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*9280	*9280	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	3770593	*-6047	69432	67115	48592	298096	1050865	600291	691671	456438	271319	119577	103243
73 Statutory special deductions, total	1655033	*27320	30586	48783	41974	18051	96099	75615	96257	76258	107256	79886	956948
74 Net operating loss deduction.....	1458844	*27160	30586	48693	41759	16634	94346	73355	90657	65152	95315	67652	807536
75 Dividends received deduction....	196189	159	-	*91	*215	*1417	1753	2260	5600	11106	11941	12234	149412
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	8727890	*25444	29654	68200	132495	209277	751838	451481	627925	620077	714427	683601	4413470
78 Income tax before credits, total...	3016240	9544	5329	10908	25440	52233	236527	155715	217324	215711	251780	245842	1589886
79 Regular tax.....	2937604	*8656	5329	10908	25440	52038	232461	152537	213457	211365	244320	236854	1544237

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	182	***	-	-	***	*38	*65	*12	*11	*5	4	**	6
2 Total assets.....	10100545	-	-	-	***	*20099	*136609	*77794	*196863	*173171	542283	**	8935139
3 Cash.....	148224	-	-	-	***	*2470	*10531	*3034	*6667	*2390	48333	**	74751
4 Notes and accounts receivable....	1344940	-	-	-	***	*11209	*20450	*25850	*54248	*56162	101388	**	1070490
5 Less: Allowance for bad debts.....	28548	-	-	-	***	-	*281	*250	*373	*139	2461	**	25043
6 Inventories.....	1222124	-	-	-	***	*2772	*15095	*11516	*45271	*34514	73072	**	1039840
7 U.S. govt. obligations, total.....	-	-	-	-	***	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	***	-	-	-	-	-	-	-	-
9 Other current assets.....	181323	-	-	-	***	*1332	*1577	*1015	*2057	*8087	12529	**	154725
10 Loans to stockholders.....	*12582	-	-	-	***	-	*89	-	*119	-	-	-	-
11 Mortgage and real estate loans....	*1089	-	-	-	***	-	*1089	-	-	-	-	-	-
12 Other investments.....	2035883	-	-	-	***	-	*2905	*1547	18175	*68	81653	**	1931534
13 Depreciable assets.....	5550826	-	-	-	***	*2660	*123398	*87789	*190506	*141630	292553	**	4685538
14 Less: Accumulated depreciation	2412505	-	-	-	***	*344	*54259	*58311	*127751	*76730	127509	**	1941826
15 Depletable assets.....	-	-	-	-	***	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	***	-	-	-	-	-	-	-	-
17 Land.....	108515	-	-	-	***	-	*6117	-	*7809	*5797	3632	**	85161
18 Intangible assets (Amortizable)...	1766358	-	-	-	***	-	*1786	*7023	-	-	54328	**	1702700
19 Less: Accumulated amortization	199925	-	-	-	***	-	*474	*1998	-	-	11428	**	185503
20 Other assets.....	369658	-	-	-	***	-	*8586	*580	*135	*1392	16193	**	342772
21 Total liabilities.....	10100545	-	-	-	***	*20099	*136609	*77794	*196863	*173171	542283	**	8935139
22 Accounts payable.....	844539	-	-	-	***	*11653	*10234	*18677	*39980	*22333	53186	**	685121
23 Mort, notes, and bonds under 1 yr	1121724	-	-	-	***	-	*10202	*11095	*32325	*33768	49779	**	982805
24 Other current liabilities.....	601313	-	-	-	***	*2182	*4864	*8634	*9280	*10696	35281	**	530235
25 Loans from stockholders.....	*321167	-	-	-	***	-	*14235	*500	*8530	*7044	-	-	290857
26 Mort, notes, bonds, 1 yr or more.	3133369	-	-	-	***	*1108	*16792	*28789	*18502	*24524	99568	**	2938194
27 Other liabilities.....	873214	-	-	-	***	-	*3023	*1875	*3120	*11810	34879	**	816296
28 Net worth.....	3205219	-	-	-	***	*5157	*77259	*8224	*85124	*62996	269589	**	2691632
29 Capital stock.....	938934	-	-	-	***	*959	*6965	*237	*6853	*5958	15130	**	901694
30 Paid-in or capital surplus.....	2033517	-	-	-	***	-	*14628	*494	*20386	*5301	45730	**	1946978
31 Retained earnings, appropriated.	-	-	-	-	***	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	388221	-	-	-	***	*4198	*79380	*7583	*36221	-	209125	**	47613
33 Retained earnings (S Corp).....	*50773	-	-	-	***	-	*-22627	-	*21665	*51736	-	-	-
34 Less: Cost of treasury stock....	*206227	-	-	-	***	-	*1087	*90	-	-	396	**	204653
35 Total receipts.....	15922700	***	-	-	***	*59496	*240844	*216815	*435116	*417169	708738	**	13652353
36 Business receipts.....	14924905	***	-	-	***	*58873	*237197	*213869	*433124	*414827	701077	**	12682248
37 Interest.....	86211	***	-	-	***	-	*849	-	1096	-	1075	**	80726
38 Interest on govt. obligations....	*415	-	-	-	***	-	*8	-	-	-	406	**	1
39 Rents.....	5676	***	-	-	***	-	-	-	-	-	24	**	5529
40 Royalties.....	142495	***	-	-	***	-	-	-	-	-	24	**	138516
41 Net S-T cap gain less net LT loss	*1	-	-	-	***	-	*1	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*285239	***	-	-	***	-	*478	-	-	-	127	**	284508
43 Net gain, noncapital assets.....	221237	-	-	-	***	*271	*1521	-	-	*147	24	**	218633
44 Dividends, domestic corporations.	*1469	***	-	-	***	-	*101	-	-	-	43	**	1323
45 Dividends, foreign corporations..	47922	***	-	-	***	-	-	-	-	-	465	**	47410
46 Other receipts.....	207131	***	-	-	***	*352	*688	*2947	*896	*2194	5472	**	193459
47 Total deductions.....	15296702	***	-	-	***	*56210	*247513	*217495	*433256	*410174	654407	**	13091904
48 Cost of goods.....	11572127	***	-	-	***	*42922	*183187	*153716	*352776	*348268	534583	**	9820389
49 Compensation of officers.....	61118	-	-	-	***	-	*7167	*3903	*3213	*8057	6318	**	32459
50 Salaries and wages.....	474468	***	-	-	***	*210	*12870	*13786	*17550	*8970	22410	**	393868
51 Repairs.....	302083	***	-	-	***	*60	*3024	*1566	*1738	*11	813	**	291873
52 Bad debts.....	12187	***	-	-	***	*1104	*604	*74	*1246	*1229	367	**	7552
53 Rent paid on business property....	115502	***	-	-	***	*2145	*180	*4592	*2249	*1521	1781	**	100426
54 Taxes paid.....	291861	***	-	-	***	*1236	*6228	*6188	*4945	*3273	9674	**	255681
55 Interest paid.....	618798	***	-	-	***	*87	*2893	*5374	*5962	*5676	13502	**	578513
56 Contributions or gifts.....	11197	***	-	-	***	-	*122	-	2	-	110	**	10929
57 Amortization.....	37428	***	-	-	***	-	*9	*527	*456	*36	1222	**	35029
58 Depreciation.....	584638	***	-	-	***	*992	*13123	*6114	*10099	*11229	22195	**	515790
59 Depletion.....	-	-	-	-	***	-	-	-	-	-	-	-	-
60 Advertising.....	32196	-	-	-	***	*223	*714	*184	*338	*75	3285	**	27353
61 Pension, prof sh, stock, annuity.	141716	***	-	-	***	-	*1006	*366	*449	*1120	2842	**	133177
62 Employee benefit programs.....	461954	***	-	-	***	*680	*2049	*1055	*3415	*1128	8167	**	438749
63 Net loss, noncapital assets.....	*6635	-	-	-	***	-	-	*23	*194	-	1	-	6416
64 Other deductions.....	572794	***	-	-	***	*6551	*14337	*20024	*28622	*19580	27135	**	443700
65 Total receipts less total deducts..	625998	***	-	-	***	*3287	*-6669	*-680	*1860	*6995	54331	**	560449
Constructive taxable income from													
66 related foreign corporations.....	34062	-	-	-	***	-	-	-	-	-	-	-	34062
67 Net income (less deficit), total...	659645	***	-	-	***	*3287	*-6677	*-680	*1860	*6995	53925	**	594510
68 Net income, total.....	703193	***	-	-	***	*3287	*13024	*1554	*4770	*6995	53925	**	613213
69 Deficit, total.....	*43548	-	-	-	***	-	*19702	*2233	*2910	-	-	-	18703
70 Net income (less def), Form 1120-A.	-	-	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*-13699	-	-	-	***	-	*-19375	-	*-1319	*6995	-	-	-
73 Statutory special deductions, total	*511458	***	-	-	***	-	*71	-	-	-	250	**	506733
74 Net operating loss deduction....	495707	***	-	-	***	-	-	-	-	-	-	-	491303
75 Dividends received deduction.....	*15751	***	-	-	***	-	*71	-	-	-	250	**	15429
76 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	184740	-	-	-	***	*3287	*12953	*1554	4770	-	53675	**	106480
78 Income tax before credits, total...	88338	***	-	-	***	*667	*4404	*528	1654	-	18629	**	61399
79 Regular tax.....	63375	-	-	-	***	*667	*4404	*528	1654	-	18565	**	37242
80 Personal holding company tax....	-	-	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	24116	***	-	-	***	-	-	-	-	-	-	-	23378
83 Environmental tax.....	625	***	-	-	***	-	-	-	-	-	63	**	557
84 Foreign tax credit.....	18661	-	-	-	***	-	-	-	-	-	100	**	18561
85 U.S. Possessions tax credit.....	1450	-	-	-	***	-	-	-	1450	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	***	-	-	-	-	-	-	-	-
87 General business credit.....	*405	-	-	-	***	-	-	-	-	-	92	**	-
88 Prior year minimum tax credit.....	*4889	-	-	-	***	-	-	*348	-	-	39	-	4502
89 Income tax after credits, total....	62932	***	-	-	***	*667	*4404	*180	204	-	18398	**	38335

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets											
		Zero Assets	100 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	3460	*32	*944	*641	*578	*345	687	95	87	20	15	8	8
2 Total assets.....	21520130	-	*34209	*95618	*221155	*258051	1641143	654752	1292608	718317	1049920	1151868	14402489
3 Cash.....	495119	-	*6011	*13827	*40579	*20020	143063	37994	61815	82980	48592	20956	19283
4 Notes and accounts receivable....	3783727	-	*2184	*13990	*37553	*82371	433182	141424	289367	144754	193644	237762	2207496
5 Less: Allowance for bad debts.....	93653	-	-	-	*123	*310	2199	*1629	4389	*2035	6601	6020	70346
6 Inventories.....	3102609	-	*1858	*21734	*56075	*60821	402380	192912	344810	182692	237935	223378	1378015
7 U.S. govt. obligations, total....	*28115	-	-	-	-	-	-	-	*22852	-	5263	-	-
8 Tax-exempt securities.....	*29883	-	-	-	-	-	-	-	*26756	-	1110	-	-
9 Other current assets.....	455083	-	*2954	*2217	*2189	*6741	22303	10119	32141	18360	62406	49052	246602
10 Loans to stockholders.....	83023	-	-	*674	-	*9912	43401	*24984	*3290	-	248	516	-
11 Mortgage and real estate loans....	*16034	-	-	-	-	-	*5050	-	*5124	*1251	1284	1779	1545
12 Other investments.....	2691111	-	-	-	*60	*13599	71455	*19245	56690	*12701	86235	118540	2312585
13 Depreciable assets.....	9604602	-	*121837	*130767	*235314	*237620	1335940	591218	967233	426655	711335	618445	4228238
14 Less: Accumulated depreciation	5546980	-	*100633	*92109	*153785	*182504	866877	384760	567750	237477	389101	300738	2271245
15 Depletable assets.....	11020	-	-	-	-	-	-	-	-	-	-	-	11020
16 Less: Accumulated depletion....	6556	-	-	-	-	-	-	-	-	-	-	-	6556
17 Land.....	199881	-	-	-	*3255	*4354	22665	*9796	10633	*8995	15550	16727	107906
18 Intangible assets (Amortizable)..	2539402	-	-	*4421	*2506	*97	48223	*6306	30386	*39326	63469	133616	2211052
19 Less: Accumulated amortization	377265	-	-	*2707	*2469	*97	19956	*1973	*8237	*28762	11702	24730	276633
20 Other assets.....	4504975	-	*-0	*2805	*-0	*5427	2513	*7100	21887	68876	30255	62586	4303526
21 Total liabilities.....	21520130	-	*34209	*95618	*221155	*258051	1641143	654752	1292608	718317	1049920	1151868	14402489
22 Accounts payable.....	1258103	-	*10524	*11705	*58730	*37390	205098	66688	139931	60544	76132	90690	500671
23 Mort, notes, and bonds under 1 yr	1231636	-	*11403	-	*10592	*20953	136342	*82479	146398	*74355	46720	85151	617241
24 Other current liabilities.....	2457494	-	*1201	*567	*9130	*6315	140846	33213	85050	40002	96555	115020	1929595
25 Loans from stockholders.....	196396	-	*8859	*4855	*36921	*29014	56420	*14017	*32755	*5296	-	1759	6500
26 Mort, notes, bonds, 1 yr or more.	5157173	-	*5902	*37578	*51905	*28464	279161	*74983	192413	*190554	154513	235840	3905860
27 Other liabilities.....	1199918	-	*-0	*18281	*659	*-0	14184	*31925	53937	*49927	64109	94314	-207417
28 Net worth.....	11099412	-	*-3681	*22632	*53218	*135915	809092	351447	642122	297640	611892	529095	7650039
29 Capital stock.....	1337868	-	*2224	*8607	*3926	*6070	53657	60779	29072	49017	48254	33281	1042982
30 Paid-in or capital surplus.....	3167652	-	*15432	*3873	*139448	*181	55307	*48466	162277	*92593	128810	597357	1923909
31 Retained earnings, appropriated.	*9553	-	-	-	-	-	*1478	-	*2108	-	5968	-	-
32 Retained earnings-unappropriated	6922347	-	*-205	*7775	*38057	*37609	487090	*62657	169686	*81884	316807	-162301	5883289
33 Retained earnings (S Corp).....	973828	-	*-20537	*2377	*-123359	*92055	250439	*182324	293853	*96086	139832	60759	-
34 Less: Cost of treasury stock....	1311837	-	*594	-	*4854	-	38878	*2779	*14873	*21940	27778	-	1200141
35 Total receipts.....	25870553	*160413	*199890	*216832	*555311	*586326	3258453	1196533	2383247	1179141	1518369	1369467	13246571
36 Business receipts.....	24373105	*136127	*186985	*205350	*554094	*583288	3229644	1189027	2355203	1151792	1497739	1336935	11946922
37 Interest.....	396134	*665	*237	*14	*701	*64	4783	*932	6550	*2133	5879	20635	353540
38 Interest on govt. obligations....	2023	-	-	-	-	-	*43	*194	*1225	-	322	178	59
39 Rents.....	50526	35	-	-	*373	-	*1167	*6	*1640	*194	714	842	45555
40 Royalties.....	211683	190	-	-	-	-	-	*488	-	*2520	1631	406	206449
41 Net S-T cap gain less net LT loss	*19301	-	-	-	-	-	*82	-	*19006	-	214	-	-
42 Net L-T cap gain less net ST loss	15866	-	-	-	-	-	*750	*1146	*373	*88	340	99	13071
43 Net gain, noncapital assets.....	23427	582	*12668	-	*92	*48	*4951	*246	445	*792	678	821	2104
44 Dividends, domestic corporations.	5504	-	-	-	-	-	*121	*187	15	*100	243	3299	1538
45 Dividends, foreign corporations..	349589	159	-	-	-	-	-	-	*1003	-	2333	7	346088
46 Other receipts.....	423395	*22655	*-0	*11468	*51	*2926	16913	4306	16794	*2518	8276	6245	331245
47 Total deductions.....	23436732	*156756	*191340	*208535	*513795	*566552	3047675	1137693	2231284	1118289	1425853	1251472	11587488
48 Cost of goods.....	15460144	*108079	*132959	*124330	*364045	*428655	2190077	763830	1647565	814415	995078	805850	7085261
49 Compensation of officers.....	503519	*2100	*1891	*10568	*27662	*41546	175668	75795	57583	19816	23792	9024	58074
50 Salaries and wages.....	1594778	*9832	*5716	*22191	*9559	*15020	122745	68324	95520	59265	91110	80401	1015095
51 Repairs.....	120649	249	*712	*2888	*8996	*2842	9278	4290	10361	*3527	9172	1621	66712
52 Bad debts.....	55351	*797	*161	-	*128	*180	5112	*550	5081	*2336	1881	1614	37511
53 Rent paid on business property...	184461	*958	*5811	*5808	*6401	*6370	23708	*11486	15221	*5448	8225	6065	88960
54 Taxes paid.....	544305	*3323	*5041	*2993	*15630	*17742	89170	39616	59455	25056	31966	21955	232358
55 Interest paid.....	686427	*9883	*3878	*3492	*18794	*7030	43284	15481	38086	*27244	24531	38894	455829
56 Contributions or gifts.....	21987	71	-	-	*85	*89	392	*105	845	*1617	386	711	17687
57 Amortization.....	37869	*950	*85	*25	*7	-	4696	*1322	1645	*4387	2650	4985	17118
58 Depreciation.....	713360	*5159	*10994	*5915	*20783	*15767	105032	41193	74181	33891	54140	38942	307363
59 Depletion.....	*1473	-	-	-	-	-	-	-	*17	-	-	-0	1456
60 Advertising.....	445467	*636	*431	*1474	*938	*2121	13059	7947	19183	15434	15200	13115	355929
61 Pension, prof sh, stock, annuity.	157496	84	*343	-	*353	*6987	19331	7664	20969	*8604	10401	10153	72607
62 Employee benefit programs.....	533954	477	*932	*922	*6404	*15731	52377	27695	37104	15383	50937	30851	295140
63 Net loss, noncapital assets.....	12709	1	-	-	-	-	*430	*544	*23	*40	316	30	11326
64 Other deductions.....	2362782	*14158	*22387	*27928	*34009	*6471	193316	71851	148445	81826	106068	187261	1469063
65 Total receipts less total deducts..	2433821	*3657	*8550	*8297	*41516	*19774	210778	58840	151963	60852	92516	117995	1659083
Constructive taxable income from													
66 related foreign corporations.....	244006	-	-	-	-	-	-	-	-	-	488	3235	240283
67 Net income (less deficit), total...	2675804	*3657	*8550	*8297	*41516	*19774	210735	58646	150738	60852	92681	121052	1899306
68 Net income, total.....	2781414	13159	*10375	*11558	*42980	*26792	224429	68182	187576	*67717	101608	127734	1899306
69 Deficit, total.....	105610	*9502	*1824	*3260	*1463	*7018	*13695	*9537	*36838	*6865	8926	6682	-
70 Net income (less def), Form 1120-A.	*829	-	*829	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	12809	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	370235	-	*1336	*11558	*27488	*18540	104681	*38508	78157	*19967	19816	50183	-
73 Statutory special deductions, total	151807	430	*9039	-	*4863	62	*8761	*16801	*1013	*16026	9556	2316	82940
74 Net operating loss deduction....	88547	271	*9039	-	*4863	62	*8766	*16670	-	*15956	8604	-	24405
75 Dividends received deduction....	63260	159	-	-	-	-	*85	*131	*1013	*70	952	2316	58535
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2228623	12888	-	-	*10628	*1171	100948	*12873	95050	*31724	71739	75234	1816366
78 Income tax before credits, total...	778233	4437	-	-	*1950	*176	33027	*5006	32564	*11165	25393	26180	638335
79 Regular tax.....	773322	4401	-	-	*1950	*176	32736	*4346	32348	*10786	24759	26091	635728
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	2342	22	-	-	-	-	*291	*659	*178	*350	548	-	295
83 Environmental tax.....	2568	14	-	-	-	-	-	*1	*39	*29	85	89	2312
84 Foreign tax credit.....	221516	-	-	-	-	-	-	-	-	-	957	817	219741
85 U.S. Possessions tax credit.....	752	-	-	-	-	-	-	-	752	-	-	-	-
86 Nonconventional source fuel credit.	*-0	-	-	-	-	-	-	-	*-0	-	-	-	-
87 General business credit.....	5451	29	-	-	-	-	*150	*243	-	-	23	39	4967
88 Prior year minimum tax credit....	*1698	-	-	-	-	-	*633	-	*928	-	-	-	137
89 Income tax after credits, total....	548816	4409	-	-	*1950	*176	32244	*5006	30642	*11165	24413	25323	413489

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1709	*9	*806	*256	*288	*44	181	*66	*29	*15	7	4	4
2 Total assets.....	11672514	-	*25528	*35217	*97895	*39841	358562	*439715	*530879	*503646	504970	752661	8383599
3 Cash.....	219105	-	*4007	*5400	*7979	*9581	56894	*10025	*22982	*13286	22210	8016	58725
4 Notes and accounts receivable....	2116820	-	*1261	*2078	*19548	*17829	87625	*104395	*151193	*126813	171085	183745	1251246
5 Less: Allowance for bad debts.....	54224	-	-	-	*77	-	*5617	*2588	*2461	*1857	5974	6325	29326
6 Inventories.....	2075719	-	*4887	*11953	*31473	*3945	*143420	*139148	*174482	*141033	100369	159229	1165779
7 U.S. govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*9315	-	-	-	*9299	-	-	-	-	*16	-	-	-
9 Other current assets.....	213850	-	*864	-	*492	*264	7333	*18255	*4156	*23230	17465	45369	96421
10 Loans to stockholders.....	44326	-	*24	-	*7438	-	*6917	*28171	*414	*1228	134	-	-
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	2844144	-	-	*5678	*2266	-	*2863	*1615	*36606	*34071	37928	152308	2570808
13 Depreciable assets.....	4702980	-	*5426	*27879	*58469	*12440	*210469	*280530	*236913	*334734	294930	365142	2876048
14 Less: Accumulated depreciation	2399542	-	*1484	*18207	*44353	*9577	*160728	*160181	*133168	*201547	152792	212867	1304638
15 Depletable assets.....	*633	-	-	-	-	-	-	-	-	*633	-	-	-
16 Less: Accumulated depletion....	*176	-	-	-	-	-	-	-	-	*176	-	-	-
17 Land.....	165062	-	-	-	-	-	*1810	*10793	*21077	*7171	9255	9427	105528
18 Intangible assets (Amortizable)...	1577276	-	*177	*48426	*19397	*5250	*1768	*6408	*20335	*6113	6887	44578	1417937
19 Less: Accumulated amortization	245400	-	*177	*48061	*14105	-	*1540	-	*7210	*1543	2025	16818	153921
20 Other assets.....	402628	-	*10543	*72	*68	*108	*7347	*3144	*5561	*20439	5496	20857	328991
21 Total liabilities.....	11672514	-	*25528	*35217	*97895	*39841	358562	*439715	*530879	*503646	504970	752661	8383599
22 Accounts payable.....	796541	-	*1273	*5224	*13420	*19301	*115056	*51483	*63589	*49583	50651	57859	369102
23 Mort, notes, and bonds under 1 yr	356398	-	*20256	*4911	*11720	*47944	*14284	*83931	*41473	*28181	30751	40452	32497
24 Other current liabilities.....	1145759	-	*437	*17302	*23482	*2042	454428	*29116	*25779	*36072	50196	132150	374756
25 Loans from stockholders.....	282657	-	*2018	*93694	*30741	*1710	*69053	*53944	*8021	*10903	12575	-	-
26 Mort, notes, bonds, 1 yr or more.	1025285	-	*14023	*17855	*4026	*42420	*63392	*101167	*57426	*96294	184301	444381	-
27 Other liabilities.....	2095811	-	*3309	-	-	*1588	*7981	*17423	*650	*13129	45349	76134	1930249
28 Net worth.....	5970063	-	*-1763	*-99937	*677	*-36770	-344659	*140428	*290201	*308352	219156	261765	5232614
29 Capital stock.....	777451	-	*3207	*103	*24098	*2830	112024	*5674	*20895	*9538	80853	8984	509246
30 Paid-in or capital surplus.....	2715195	-	*1844	*2862	*114	*12635	*434377	*71190	*34253	*28558	86997	93318	1949047
31 Retained earnings, appropriated.	*22122	-	-	-	-	-	-	-	*13940	7001	1181	-	-
32 Retained earnings-unappropriated	2582440	-	*-6815	-	*15982	*21873	*-895463	*-9824	*86857	*237871	69435	232722	2829802
33 Retained earnings (S Corp).....	61278	-	-	*-102901	*-39516	*-68778	*4403	*83241	*134259	*50570	-	-	-
34 Less: Cost of treasury stock....	188423	-	-	-	-	*5331	-	*9852	*3	*25187	19310	73259	55481
35 Total receipts.....	13813238	*130380	*125124	*275269	*184999	*167500	649686	*606526	*1018011	*881758	780943	1072064	7920977
36 Business receipts.....	13490581	*129167	*125048	*273874	*182241	*161583	629569	*598179	*1008495	*871673	768046	1057430	7685277
37 Interest.....	163947	*53	*76	-	*382	*227	*1658	*451	*484	*1575	3710	4347	150985
38 Interest on govt. obligations....	*2403	-	-	-	-	-	-	-	-	*693	162	46	1502
39 Rents.....	6131	-	-	-	-	-	*2212	-	*596	*385	914	362	1663
40 Royalties.....	12024	-	-	-	-	*5609	-	-	-	*387	4051	167	1810
41 Net S-T cap gain less net LT loss	*123	-	-	-	-	-	-	-	-	*-0	-	123	-
42 Net L-T cap gain less net ST loss	*19556	-	-	-	-	-	*90	*183	*2	-	-	625	18656
43 Net gain, noncapital assets.....	8781	-	-	-	-	*80	-	*137	*3019	*1461	602	195	3287
44 Dividends, domestic corporations.	27599	-	-	-	-	-	-	-	*223	*1515	340	226	25295
45 Dividends, foreign corporations..	18848	-	-	-	-	-	-	-	-	*1991	-	1680	15177
46 Other receipts.....	63244	*1160	-	*1395	*2377	*-0	*16157	*7576	*5193	*2077	3118	6864	17327
47 Total deductions.....	13144633	*126899	*124908	*285226	*187711	*170763	638600	*620797	*978309	*811641	757062	1016868	7425850
48 Cost of goods.....	9123795	*89730	*61048	*233667	*98764	*117824	*437636	*429311	*722529	*506560	544295	659295	5223136
49 Compensation of officers.....	157864	*2861	*6133	*2910	*19002	*5131	*25577	*21668	*18881	*15144	13278	6275	21003
50 Salaries and wages.....	800833	*3951	*31093	*14918	*18046	*20955	*37635	*41805	*34908	*78859	54136	73668	390858
51 Repairs.....	68161	*13	*648	*637	*1128	*479	*1410	*874	*1190	*1592	1558	9098	49536
52 Bad debts.....	18893	*35	-	*398	*268	*128	*335	*1936	*1444	*1315	1304	1828	9901
53 Rent paid on business property...	92231	*1921	-	*9115	*2589	*1334	*9999	*3651	*5993	*2598	3280	5619	46131
54 Taxes paid.....	304637	*3002	*8932	*2502	*7150	*785	*23826	*13525	*15361	*17091	15109	23132	174221
55 Interest paid.....	372123	*1858	-	*3384	*1569	*621	*6348	*17259	*12663	*9028	16027	22806	280559
56 Contributions or gifts.....	7692	-	*20	-	-	*47	*12	*94	*239	*614	452	467	5747
57 Amortization.....	19175	-	*24	*4938	*1560	-	*96	*1903	*1861	*493	1168	854	6279
58 Depreciation.....	317966	*1477	*1859	*3171	*2598	*2244	*9079	*17065	*21266	*19340	18227	23558	198083
59 Depletion.....	*346	-	-	-	-	-	-	-	-	*314	-	-	32
60 Advertising.....	361953	*935	*597	*387	*7159	*290	*8984	*9355	*29284	*15759	12194	17929	259080
61 Pension, prof sh, stock, annuity.	90687	*472	-	-	*3346	*2024	*1108	*1267	*6197	*16348	3200	14518	42207
62 Employee benefit programs.....	235991	*602	*676	*220	*5536	*2504	*8180	*5736	*8223	*16870	14011	33184	140247
63 Net loss, noncapital assets.....	3859	*23	-	-	-	-	*845	-	*108	*119	49	45	2671
64 Other deductions.....	1168427	*20018	*13879	*8977	*18995	*16397	67528	*55346	*98164	*109597	58775	124593	576156
65 Total receipts less total deducts..	668605	*3481	*216	*-9956	*-2712	*-3263	11086	*-14271	*39702	*70117	23881	55196	495127
Constructive taxable income from													
66 related foreign corporations.....	*2291	-	-	-	-	-	-	-	*23	*296	807	3	1162
67 Net income (less deficit), total...	668494	*3481	*216	*-9956	*-2712	*-3263	11086	*-14271	*39725	*69720	24526	55154	494786
68 Net income, total.....	771232	*3481	*237	*4616	*2506	*7447	*35969	*14269	*40187	*69720	37013	61002	494786
69 Deficit, total.....	102739	-	*21	*14572	*5218	*10709	*24882	*28540	*462	-	12487	5848	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	22442	-	-	*-9956	*-5218	*-10709	*4423	*-5125	*34610	*14418	-	-	-
73 Statutory special deductions, total	79785	-	*7	-	-	-	*27554	-	*159	*3168	3343	1751	43802
74 Net operating loss deduction....	*53014	-	*7	-	-	-	*27554	-	-	-	3072	-	22381
75 Dividends received deduction....	26771	-	-	-	-	-	-	-	*159	*3168	272	1751	21421
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	629699	*3481	*230	-	*2506	*7447	*3991	*10585	*5420	*52134	33670	59251	450984
78 Income tax before credits, total...	219568	*1183	*34	-	*376	*2235	*1243	*3599	*2152	*17908	11573	20661	158602
79 Regular tax.....	217702	*1183	*34	-	*376	*2235	*807	*3599	*1781	*17762	11493	20587	157844
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1097	-	-	-	-	-	*436	-	*371	*102	43	-	145
83 Environmental tax.....	769	-	-	-	-	-	-	-	-	*44	37	75	613
84 Foreign tax credit.....	*1669	-	-	-	-	-	-	-	-	*550	559	8	552
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	1301	-	-	-	*311	-	-	*500	-	*232	18	192	49
88 Prior year minimum tax credit.....	*879	-	-	-	-	-	-	*714	*165	-	-	-	-
89 Income tax after credits, total....	215719	*1183	*34	-	*65	*2235	*1243	*2384	*1987	*17127	10997	20461	158001

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9439	*105	2054	1921	1480	1288	2022	315	141	55	30	20	8
2 Total assets.....	30867254	-	66914	317229	541928	967038	4255307	2260612	1998912	1913609	2144902	2744853	13655949
3 Cash.....	1526109	-	15731	50684	125635	156394	458858	206817	96270	77897	102394	152278	83151
4 Notes and accounts receivable....	8359495	-	*16771	131884	148820	339620	1340364	754887	707536	539194	544115	701694	3134609
5 Less: Allowance for bad debts.....	165439	-	-	*842	*123	*1514	13339	14005	10487	10987	20318	15619	78204
6 Inventories.....	4336023	-	*2658	36422	98694	194679	994009	408807	432365	430455	426904	526412	784618
7 U.S. govt. obligations, total....	54319	-	-	-	-	-	*13078	*8419	*16306	*3363	-	-	891
8 Tax-exempt securities.....	*107443	-	-	-	-	-	*709	-	-	-	31380	75354	-
9 Other current assets.....	1612172	-	*235	*3995	7283	22574	132722	140259	112868	139397	158653	123354	770833
10 Loans to stockholders.....	109615	-	*2830	*2278	*12134	*20587	38259	19644	7219	*3415	2242	1006	-
11 Mortgage and real estate loans...	54739	-	-	-	*6074	-	*13039	*9306	*26320	-	-	-	-
12 Other investments.....	4396348	-	*152	*9482	*14413	*12005	77659	133911	95095	76271	217407	327791	3432162
13 Depreciable assets.....	14075961	-	*65801	175752	370867	702691	2678821	1316304	1135352	1052052	1018786	1289315	4270220
14 Less: Accumulated depreciation	7676176	-	*42033	127525	258727	490645	1662894	805850	681766	537030	562678	679912	1827115
15 Depletable assets.....	*26482	-	-	*16679	-	-	*9452	*317	-	*34	-	-	-
16 Less: Accumulated depletion...	*10840	-	-	*2787	-	-	*7736	*317	-	-	-	-	-
17 Land.....	403521	-	*2205	*4623	*12384	*13164	79273	50830	34885	34847	36891	53702	80716
18 Intangible assets (Amortizable)...	1037794	-	-	*17999	*1828	14895	120303	23765	9194	27455	93123	205982	523249
19 Less: Accumulated amortization	215802	-	-	*11100	*1472	8085	51669	11720	*2414	*9309	14054	96693	9287
20 Other assets.....	2835490	-	*2564	9684	*4119	-9327	34399	19237	20170	86555	103177	74805	2490107
21 Total liabilities.....	30867254	-	66914	317229	541928	967038	4255307	2260612	1998912	1913609	2144902	2744853	13655949
22 Accounts payable.....	5363619	-	*7699	77812	69998	154519	732260	365502	338940	295259	332213	394242	2595175
23 Mort, notes, and bonds under 1 yr	1931848	-	*24010	*16197	35130	57786	452823	244100	221319	307012	179831	136995	256646
24 Other current liabilities.....	3460710	-	*7633	37643	28630	64787	381004	269445	206303	194412	307445	384498	1578909
25 Loans from stockholders.....	577764	-	*10165	99679	*19723	99081	189690	80127	*34923	*8198	5973	29591	614
26 Mort, notes, bonds, 1 yr or more.	4456598	-	*4909	*78605	93522	132641	662009	252551	279065	243160	504992	594751	1610392
27 Other liabilities.....	4030225	-	*168	*4130	*12772	*3242	76767	58863	61603	47329	88805	109633	3566913
28 Net worth.....	11046491	-	12331	3162	282153	454981	1760754	990024	856761	818238	725643	1095143	4047300
29 Capital stock.....	1257914	-	*7018	66335	32988	38577	263854	96769	132635	32665	145351	141102	300621
30 Paid-in or capital surplus.....	4446439	-	*5211	*62497	*24900	24009	231396	96141	117513	484619	477780	469223	2453151
31 Retained earnings, appropriated.	*88827	-	-	*7738	-	-	*27096	-	*30	29526	-	24437	-
32 Retained earnings-unappropriated	3595237	-	*-6627	18770	213632	307172	718889	484941	257291	53986	-41953	224229	1364907
33 Retained earnings (S Corp).....	2159095	-	*7940	*-147029	*32219	*127071	656020	355245	375889	*269072	155918	326749	71379
34 Less: Cost of treasury stock...	501022	-	*1211	*5149	*21586	*4849	136500	43072	*26597	*51629	11453	90597	8713398
35 Total receipts.....	45614303	*59348	332839	1281051	1597935	2400951	10344586	4762388	4525863	3531732	3494142	4570072	8320848
36 Business receipts.....	44787407	*59121	318031	1278548	1590981	2389772	10241791	4720373	4489143	3476365	3422319	4480114	8320848
37 Interest.....	185549	*118	*310	*637	4009	3582	11037	12912	4993	6027	18418	19175	104331
38 Interest on govt. obligations....	12126	-	-	-	-	-	*737	*741	*10	*205	2304	7993	135
39 Rents.....	45917	-	-	*237	*346	*6778	*4656	*9657	*1250	7787	7309	677	7898
40 Royalties.....	39619	-	-	-	-	-	*22	-	*1254	928	677	677	36738
41 Net S-T cap gain less net LT loss	*4143	-	-	-	-	-	*47	*465	*34	-	-	27	3570
42 Net L-T cap gain less net ST loss	126796	-	*13916	-	*398	*614	6678	*1314	*4936	*6508	2074	4752	85605
43 Net gain, noncapital assets.....	104758	-	*564	*37	*1149	*1411	39775	2534	5473	22246	4455	5042	22072
44 Dividends, domestic corporations..	14316	-	-	-	-	*793	*639	*739	*185	*350	24	56	11530
45 Dividends, foreign corporations..	20631	-	-	-	-	-	-	*259	*809	1444	1112	17007	-
46 Other receipts.....	273042	*110	*18	*1828	1160	4434	37105	18630	11172	16716	34389	43815	103664
47 Total deductions.....	43705338	*68903	306576	1304781	1541123	2314768	9949260	4518791	4357811	3401589	3306612	4429494	8205630
48 Cost of goods.....	33309334	*44934	146781	780451	1068897	1630075	7529497	3496024	3493554	2674672	2666649	3488181	6289619
49 Compensation of officers.....	1222893	*13420	*29365	55533	103974	167353	436099	149995	74669	66116	37885	29757	58727
50 Salaries and wages.....	2418840	*2188	*58289	185576	86939	130367	543527	237350	213117	173253	159034	258885	370316
51 Repairs.....	158929	*77	*1634	10903	6349	11985	39799	18795	12112	12066	8308	20513	16390
52 Bad debts.....	97455	-	*2907	*1892	3511	7452	21260	17711	10547	5051	6684	6494	13945
53 Rent paid on business property...	312056	*1005	*11435	35950	21788	36014	71800	32193	9057	14609	16722	24336	37149
54 Taxes paid.....	932894	*2031	13917	34997	45433	68040	238878	92420	103623	71654	51168	82126	128608
55 Interest paid.....	652097	*587	*4654	9945	10389	19947	103659	47866	47957	53139	55711	81800	216441
56 Contributions or gifts.....	10977	-	*40	*301	*751	286	3128	897	1401	589	567	481	2536
57 Amortization.....	64465	-	*18	*3510	*198	2270	14043	2287	2194	2048	4602	10638	22654
58 Depreciation.....	967149	*93	*3423	18911	30911	39709	181165	93975	72871	81430	61514	87663	295484
59 Depletion.....	*61	-	-	-	-	-	-	-	*3	*5	25	27	-
60 Advertising.....	198817	*151	*1464	6946	6323	5189	35934	12371	18036	19750	13173	23300	56181
61 Pension, prof sh, stock, annuity.	256015	-	-	*5030	*2604	*10974	51724	25630	16630	12972	24929	33282	72239
62 Employee benefit programs.....	615085	*87	*600	28060	29477	16617	127166	38380	88400	45347	44233	62316	134404
63 Net loss, noncapital assets.....	14179	*421	-	-	*185	*257	4277	*662	*173	*105	455	6179	1466
64 Other deductions.....	2474091	*3908	32047	126778	123396	168233	547304	252235	193469	168784	154953	213516	489470
65 Total receipts less total deducts..	1908966	*-9554	26263	-23730	56811	86183	395326	243597	168051	130143	187529	140577	507768
Constructive taxable income from													
66 related foreign corporations.....	25576	-	-	-	-	-	-	-	-	-	11	208	23536
67 Net income (less deficit), total...	1922416	*-9554	26263	-23730	56811	86183	394589	242856	168041	129938	185236	134613	531169
68 Net income, total.....	2402757	*81	*29056	39629	59623	117896	470058	261374	218560	174999	221670	198512	611301
69 Deficit, total.....	480341	*9635	*2792	*63359	*2812	*31712	75468	*18517	*50519	*45060	36434	63900	80132
70 Net income (less def), Form 1120-A.	*857	-	*857	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2	*-2	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	673169	-	*16561	*-41476	*9334	*65306	260407	155008	97615	*71809	17046	21558	-
73 Statutory special deductions, total	154139	-	*5482	*13750	*8005	*7949	21642	*7507	30618	*4212	19707	21771	13495
74 Net operating loss deduction....	136617	-	*5482	*13750	*8005	*7394	21195	*6989	*30229	*3158	18285	20661	1468
75 Dividends received deduction....	17522	-	-	-	-	*555	*447	*517	*389	*1054	1422	1110	12027
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1494742	*81	*7012	*25879	41343	45193	157214	95958	80526	99489	178442	155183	608422
78 Income tax before credits, total...	498957	*12	*1052	*4256	8379	11418	48788	32538	27765	34361	61255	54965	214168
79 Regular tax.....	493788	*12	*1052	*4256	8379	11418	47827	32251	27290	33858	60654	53907	212885
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3633	-	-	-	-	-	*957	*238	*455	*436	390	840	317
83 Environmental tax.....	1354	-	-	-	-	-	-	*18	*20	63	208	196	850
84 Foreign tax credit.....	2540	-	-	-	-	-	-	*1	-	*43	954	312	1230
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*2	-	-	-	-	-	-	-	*2	-	-	-	-
87 General business credit.....	4175	-	-	*11	-	*92	*124	-	*1472	*109	1568	645	153
88 Prior year minimum tax credit....	6821	-	-	-	-	-	*819	*38	*187	*1010	520	807	3441
89 Income tax after credits, total....	485420	*12	*1052	*4245	8379	11326	47845	32499	26103	33199	58213		

1995 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: Fabricated metal
products: Metal forgings and
stampings

MINOR INDUSTRY 3460 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.....	3669	***	*634	1084	***	502	788	199	144	61	27	16	5
2 Total assets.....	17101943	***	*35096	160232	***	376199	1966889	1380826	2256131	2200447	1806426	2459215	4393190
3 Cash.....	888190	***	*9629	*22089	***	70796	203606	87930	152950	74474	98706	73302	89166
4 Notes and accounts receivable....	3974971	***	*13747	*27922	***	110382	611691	412425	603211	538537	373573	476518	798491
5 Less: Allowance for bad debts.....	37870	***	-	-	***	*481	2892	8498	4140	6496	2595	6034	6733
6 Inventories.....	2995456	***	*6298	*19396	***	43088	453715	319653	496719	410570	293310	313884	620441
7 U.S. govt. obligations, total.....	*74432	***	-	-	***	-	-	*53103	*4467	-	-	16862	-
8 Tax-exempt securities.....	*19268	***	-	*3895	***	-	-	-	*7770	*6891	711	-	-
9 Other current assets.....	600478	***	-	*3708	***	*3046	53417	16550	47538	125662	75048	221421	53670
10 Loans to stockholders.....	75947	***	-	*25564	***	*788	*7669	8653	*18031	*8009	1993	3285	-
11 Mortgage and real estate loans....	*11541	***	-	-	***	-	*4487	*3838	*3216	-	-	-	-
12 Other investments.....	1672669	***	-	*23669	***	*11525	14811	35187	88636	74450	145398	217015	1061978
13 Depreciable assets.....	11776225	***	*27146	*137619	***	424254	1690588	1154159	1803836	1701965	1265162	1752218	1779196
14 Less: Accumulated depreciation	6509279	***	*22496	*104757	***	291654	1127580	733146	1038083	890375	591307	834435	863442
15 Depletable assets.....	*6004	***	-	-	***	-	-	-	-	*827	-	-	-
16 Less: Accumulated depletion....	*1172	***	-	-	***	-	-	-	-	*827	-	-	-
17 Land.....	215677	***	-	-	***	*4018	26789	4700	19796	48086	19344	48834	44109
18 Intangible assets (Amortizable)...	565723	***	*11717	-	***	*1374	33826	*20385	22353	36577	78655	84937	275900
19 Less: Accumulated amortization	126308	***	*11326	-	***	*1234	10319	*17443	6698	9893	16245	8083	45068
20 Other assets.....	899991	***	*381	*1127	***	*296	7081	23330	36530	81992	64673	99491	585484
21 Total liabilities.....	17101943	***	*35096	160232	***	376199	1966889	1380826	2256131	2200447	1806426	2459215	4393190
22 Accounts payable.....	2563113	***	*2080	*27789	***	31788	385982	252642	342779	326585	257502	240154	687465
23 Mort, notes, and bonds under 1 yr	1442875	***	*5997	*6578	***	*10141	296220	176578	225701	249202	163769	138403	145937
24 Other current liabilities.....	1538252	***	*1455	*4135	***	25773	180816	104280	154747	148928	131702	446139	335035
25 Loans from stockholders.....	245249	***	-	*7241	***	*9376	63648	*15533	*32580	*31146	52848	15699	3000
26 Mort, notes, bonds, 1 yr or more.	2702833	***	-	*6533	***	*49554	375717	184321	458401	379032	275545	547687	404426
27 Other liabilities.....	1670770	***	*-0	-	***	*-0	10078	27922	53661	124342	123926	139483	1191357
28 Net worth.....	6938850	***	*25564	107957	***	249567	654429	619551	988262	941212	801134	931650	1625970
29 Capital stock.....	678733	***	*8411	*23008	***	9489	85605	41997	79717	68213	162687	150093	49137
30 Paid-in or capital surplus.....	2434613	***	-	*5143	***	*1614	49258	41129	92295	240452	211928	89102	1703692
31 Retained earnings, appropriated.	860	***	-	-	***	-	-	-	-	-	860	-	-
32 Retained earnings-unappropriated	2313803	***	*13122	*105417	***	*145474	338896	*78093	325005	367968	395970	713032	-162353
33 Retained earnings (S Corp).....	1803937	***	*4032	*10162	***	*102580	224279	526251	503314	*311145	60607	-	61568
34 Less: Cost of treasury stock....	293095	***	-	*35772	***	*9591	43610	*67918	*12069	*46566	30919	20577	26074
35 Total receipts.....	27482415	***	*209400	321938	***	711381	4861371	3060335	4276668	3692799	2509666	3207371	4451416
36 Business receipts.....	26969330	***	*208762	307380	***	707554	4806679	3039874	4231262	3650313	2470343	3128048	4265985
37 Interest.....	95277	***	*541	*1860	***	*1286	6471	*929	7991	8773	8354	13826	45243
38 Interest on govt. obligations....	5963	***	-	*271	***	*14	*348	-	*1555	*2143	1611	21	-
39 Rents.....	6871	***	-	-	***	-	*764	*49	*197	*404	913	2273	2271
40 Royalties.....	19701	***	-	-	***	-	*1	-	-	*3352	6455	3807	6086
41 Net S-T cap gain less net LT loss	*789	***	-	-	***	-	*5	-	*8	-	776	-	-
42 Net L-T cap gain less net ST loss	30095	***	-	*247	***	-	*507	*224	*8349	*62	6850	2200	11655
43 Net gain, noncapital assets.....	85673	***	-	*8081	***	*282	*26704	3414	9412	4059	1006	1012	31705
44 Dividends, domestic corporations.	6083	***	-	*129	***	-	*176	-	*825	*373	4328	130	121
45 Dividends, foreign corporations..	*3896	***	-	-	***	-	-	-	-	*1815	378	1703	-
46 Other receipts.....	258736	***	*97	*3970	***	*2246	19713	15846	17068	21506	8651	54351	88351
47 Total deductions.....	26255154	***	*202347	325514	***	672657	4630549	2871583	4042194	3488416	2416263	3107459	4328742
48 Cost of goods.....	19861462	***	*127828	*202974	***	417721	3534625	2227018	3200260	2789921	1911759	2355842	2980993
49 Compensation of officers.....	617986	***	*16487	*18452	***	75340	168219	95000	95774	57303	30804	33645	21646
50 Salaries and wages.....	1310811	***	*10742	*27383	***	*16812	235988	119169	142664	128538	70800	136458	413962
51 Repairs.....	181783	***	*2574	*1117	***	*4884	18121	14844	10212	19366	10999	17775	80906
52 Bad debts.....	29872	***	-	*2936	***	*1526	2363	2383	2906	1144	9991	3325	2990
53 Rent paid on business property...	177034	***	*9795	*16668	***	*17808	31393	19622	27182	8970	8219	14192	17486
54 Taxes paid.....	644033	***	*5775	12659	***	25634	126512	79083	94635	72269	55363	83772	81199
55 Interest paid.....	421526	***	*805	*3537	***	*6832	64462	35297	52187	56706	41164	62890	96591
56 Contributions or gifts.....	6046	***	*147	*268	***	*186	473	*415	860	682	978	1346	669
57 Amortization.....	39829	***	*2343	-	***	*38	2628	*3108	7258	2672	5630	3569	12010
58 Depreciation.....	836064	***	*2316	*9132	***	28349	112513	72664	129306	133306	100442	130185	110321
59 Depletion.....	*18	***	-	-	***	-	-	-	-	*18	-	-	-
60 Advertising.....	57443	***	*1720	*3427	***	1454	11573	5491	10563	5570	2424	12269	2430
61 Pension, prof sh, stock, annuity.	207008	***	-	*594	***	15925	18192	18191	27844	27417	18738	17862	62111
62 Employee benefit programs.....	483371	***	-	*947	***	*11511	75654	49460	74013	59140	49363	72765	89533
63 Net loss, noncapital assets.....	26123	***	-	*239	***	-	*373	*7334	*612	*1558	1410	2074	12487
64 Other deductions.....	1354743	***	*21815	25182	***	48637	227460	122503	165899	123854	98180	159490	343409
65 Total receipts less total deducts..	1227261	***	*7053	-3576	***	38723	230823	188753	234474	204383	93403	99912	122674
Constructive taxable income from													
66 related foreign corporations.....	*1266	***	-	-	***	-	-	-	-	*1054	-	213	-
67 Net income (less deficit), total...	1222564	***	*7053	-3847	***	38710	230474	188753	232920	203294	91792	100103	122674
68 Net income, total.....	1451408	***	*16352	*17916	***	*41272	256724	201161	268502	232275	127576	124618	145332
69 Deficit, total.....	228844	***	*9299	*21763	***	*2562	*26250	*12409	35582	*28981	35784	24515	22658
70 Net income (less def), Form 1120-A.	-	***	-	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-497	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	628649	***	*11420	*-13779	***	*25282	185403	164241	122540	*112773	14273	-	6716
73 Statutory special deductions, total	194211	***	*3602	*8723	***	*530	*8924	*6044	*1075	*13218	13940	1505	117071
74 Net operating loss deduction....	187898	***	*3602	*8632	***	*530	*8800	*6044	*491	*12957	10268	20	116974
75 Dividends received deduction....	6313	***	-	*91	***	-	*123	-	*585	*261	3672	1485	97
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	582236	***	*1331	*9193	***	*15460	61758	*29501	128623	105471	86051	123203	21546
78 Income tax before credits, total...	200951	***	*200	*1457	***	*4177	18497	*10646	44049	36630	31292	43753	10200
79 Regular tax.....	193361	***	*200	*1457	***	*4177	18391	*9970	43711	35860	29387	42653	7541
80 Personal holding company tax....	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	6652	***	-	-	***	-	-	*676	*270	*562	1606	1054	2484
83 Environmental tax.....	586	***	-	-	***	-	-	-	68	78	107	158	174
84 Foreign tax credit.....	*2046	***	-	-	***	-	-	-	*272	*1021	67	686	-
85 U.S. Possessions tax credit.....	-	***	-	-	***	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	***	-	-	***	-	-	-	-	-	-	-	-
87 General business credit.....	1786	***	-	-	***	*161	*257	*235	-	*448	91	595	-
88 Prior year minimum tax credit.....	3492	***	-	-	***	-	*655	*476	*1014	*599	230	518	-
89 Income tax after credits, total....	193627	***	*200	*1457	***	*4016	17585	*9935	42763	34562	30904	41955	10200

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3620	*205	*1420	*311	*457	576	527	*75	37	*8	6	**	-	
2 Total assets.....	3655116	-	*91804	*54835	*162085	426212	1043601	*502962	526799	*275661	571156	**	-	
3 Cash.....	278598	-	*4907	*6430	*10827	56760	129004	*22305	14344	*20572	13449	**	-	
4 Notes and accounts receivable....	914651	-	*36944	*10809	*42748	167178	251035	*138986	110933	*62044	93973	**	-	
5 Less: Allowance for bad debts.....	8797	-	-	-	*472	-	*633	*863	*2521	*556	3752	**	-	
6 Inventories.....	380148	-	*1409	*504	*15404	41055	56287	*37123	56755	*77252	94358	**	-	
7 U.S. govt. obligations, total....	*30586	-	-	-	-	-	*3070	-	-	*20496	7021	-	-	
8 Tax-exempt securities.....	405	-	-	-	-	-	-	-	-	-	405	-	-	
9 Other current assets.....	131917	-	*293	*578	*4449	12535	71780	*6958	11213	*10413	13699	**	-	
10 Loans to stockholders.....	56041	-	*7159	-	*801	*8785	35234	*226	*3837	-	-	-	-	
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-	
12 Other investments.....	167200	-	-	-	*1216	*9951	*30413	*24258	*31866	*1243	68253	**	-	
13 Depreciable assets.....	3588586	-	*140841	*119650	*235581	363838	906071	*635162	524292	*235137	428016	**	-	
14 Less: Accumulated depreciation	2130083	-	*102823	*85211	*149530	272630	533793	*377898	270531	*159491	178175	**	-	
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 Land.....	66202	-	-	*436	*973	*5789	17671	*11928	*14887	*4617	9901	**	-	
18 Intangible assets (Amortizable)...	133933	-	*53	-	*331	*28802	*71974	*2717	*2161	*2363	25532	**	-	
19 Less: Accumulated amortization	16042	-	*21	-	*305	*3699	*7551	*1009	*674	*311	2473	**	-	
20 Other assets.....	61771	-	*3043	*1639	*62	*7848	13039	*3069	*30236	*1884	951	**	-	
21 Total liabilities.....	3655116	-	*91804	*54835	*162085	426212	1043601	*502962	526799	*275661	571156	**	-	
22 Accounts payable.....	480323	-	*29512	*4896	*17701	52769	125346	*57647	87641	*27936	76873	**	-	
23 Mort, notes, and bonds under 1 yr	307281	-	*5062	*11112	*10833	48707	105848	*41653	*53379	*6135	24553	**	-	
24 Other current liabilities.....	268477	-	*4707	*4109	*7595	27329	71504	*39091	45375	*31271	37494	**	-	
25 Loans from stockholders.....	162250	-	*19285	*15758	*47047	*9171	*17155	*49515	*3650	*668	-	-	-	
26 Mort, notes, bonds, 1 yr or more.	817248	-	*18764	*15323	*13309	100322	272009	*130794	*73088	*21564	172075	**	-	
27 Other liabilities.....	85384	-	-	-	*614	*3663	12386	*17773	*28419	*1359	21171	**	-	
28 Net worth.....	1534153	-	*14474	*3636	*64986	184252	439353	*166488	235247	*186728	238990	**	-	
29 Capital stock.....	327233	-	*28944	*25402	*2052	167954	17277	*4246	60439	*3600	17320	**	-	
30 Paid-in or capital surplus.....	229505	-	*15779	*747	*33828	*15633	37640	*-22894	*42795	*31295	74683	**	-	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-	
32 Retained earnings-unappropriated	641417	-	*-8209	*8209	*42731	-37219	222615	*158992	*87708	*55080	111510	**	-	
33 Retained earnings (S Corp).....	469708	-	*1036	*-30722	*-12665	*43191	194619	*60101	*66813	*96753	50583	**	-	
34 Less: Cost of treasury stock...	133709	-	*23076	-	*959	*5308	*32798	*33956	*22507	-	15106	**	-	
35 Total receipts.....	7879330	*13277	*964853	*225388	*406316	1204025	2001075	*902617	850251	*567890	743636	**	-	
36 Business receipts.....	7801014	*12307	*940250	*224705	*405696	1199588	1978276	*896155	841818	*565607	736611	**	-	
37 Interest.....	12769	*8	*272	*83	*375	*1056	4470	*2567	*2208	*457	1271	**	-	
38 Interest on govt. obligations....	*259	-	-	-	-	-	*121	-	*67	-	70	-	-	
39 Rents.....	12234	*49	-	*600	*65	*309	*7836	-	*925	*91	2359	**	-	
40 Royalties.....	*1019	-	-	-	-	-	-	-	*972	-	47	**	-	
41 Net S-T cap gain less net LT loss	20	-	-	-	-	-	-	-	-	-	20	-	-	
42 Net L-T cap gain less net ST loss	*848	-	-	-	-	-	*225	*602	*3	-	18	-	-	
43 Net gain, noncapital assets.....	21972	-	*17134	-	-	*1597	*1082	*1138	*456	*55	509	**	-	
44 Dividends, domestic corporations.	*457	-	-	-	-	-	*51	*39	*368	-	-	-	-	
45 Dividends, foreign corporations..	*233	-	-	-	-	-	-	-	*211	-	23	-	-	
46 Other receipts.....	28506	*912	*7197	-	*181	*1475	9014	*2117	*3223	*1680	2707	**	-	
47 Total deductions.....	7447340	*11698	*926340	*224359	*394298	1156122	1837088	*870505	813476	*513428	700026	**	-	
48 Cost of goods.....	4706710	*6065	*514954	*50144	*245630	673262	1122646	*543624	609132	*408875	532378	**	-	
49 Compensation of officers.....	372067	*381	*78563	*36916	*24938	68020	97413	*25646	23843	*8791	7556	**	-	
50 Salaries and wages.....	579881	*580	*74675	*63161	*8595	109514	149678	*84086	38670	*20667	30254	**	-	
51 Repairs.....	72683	*51	*7694	*1259	*3928	9365	21629	*17088	*1331	*6642	3698	**	-	
52 Bad debts.....	17536	-	*57	*92	*3485	*5464	2308	*1605	*4197	*186	142	-	-	
53 Rent paid on business property...	148793	*255	*39771	*13837	*9908	38130	29859	*4914	*6586	*658	4876	**	-	
54 Taxes paid.....	293861	*966	*57646	*13028	*21499	45778	71072	*34556	22649	*11275	15391	**	-	
55 Interest paid.....	91050	*481	*5685	*2777	*2852	10461	28997	*17923	11581	*2980	7313	**	-	
56 Contributions or gifts.....	2493	*6	*59	-	*92	*238	673	*105	*894	*244	182	**	-	
57 Amortization.....	10285	-	*11	-	*61	*1721	5650	*254	*1074	*3	1511	**	-	
58 Depreciation.....	258022	*686	*13908	*8883	*15257	29702	65311	*40917	37426	*14104	31828	**	-	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 Advertising.....	21352	*424	*4186	*554	*1230	2367	5895	*2076	*1766	*790	2064	**	-	
61 Pension, prof sh, stock, annuity.	38376	*21	*2560	-	-	*6166	14147	*3790	*4248	*4344	3099	**	-	
62 Employee benefit programs.....	151920	*375	*4798	*13864	*8859	*17231	38123	*37846	10565	*10856	9402	**	-	
63 Net loss, noncapital assets.....	4400	-	-	-	*628	*641	*1547	*1064	*340	*9	171	**	-	
64 Other deductions.....	677911	*1408	*121774	*19845	*47334	138063	182138	*55011	39173	*23004	50161	**	-	
65 Total receipts less total deducts..	431991	*1579	*38514	*1029	*12019	47903	163987	*32113	36775	*54463	43610	**	-	
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-	
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
67 Net income (less deficit), total...	431732	*1579	*38514	*1029	*12019	47903	163865	*32113	36708	*54463	43539	**	-	
68 Net income, total.....	489637	*1579	*38514	*13569	*16779	63542	179139	*34393	*44122	*54463	43539	**	-	
69 Deficit, total.....	57906	-	-	*12540	*4760	*15638	*15274	*2280	*7414	-	-	-	-	
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	272472	-	*22668	*2649	*10559	*44597	106182	*10046	*19869	*36576	19327	**	-	
73 Statutory special deductions, total	11725	*37	*5701	-	*1198	*239	*676	*27	*468	-	3379	-	-	
74 Net operating loss deduction....	*11172	*37	*5701	-	*1198	*239	*641	-	-	-	3356	-	-	
75 Dividends received deduction....	*553	-	-	-	-	-	*36	*27	*468	-	23	-	-	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	194547	*1543	*10145	-	*5021	18705	72281	*24347	*23785	*17887	20834	**	-	
78 Income tax before credits, total...	60517	*524	*2171	-	*854	3667	23391	*8422	*8132	*6098	7256	**	-	
79 Regular tax.....	60079	*524	*2171	-	*854	3667	23340	*8202	*8132	*6081	7107	**	-	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	*371	-	-	-	-	-	*51	*211	-	-	110	-	-	
83 Environmental tax.....	*58	-	-	-	-	-	-	*9	*1	*17	31	**	-	
84 Foreign tax credit.....	*51	-	-	-	-	-	-	-	*42	-	9	-	-	
85 U.S. Possessions tax credit.....	85	-	-	-	-	-	85	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
87 General business credit.....	*131	-	-	-	-	*91	-	-	-	-	40	**	-	
88 Prior year minimum tax credit.....	*945	-	*77	-	-	-	*161	*154	*554	-	-	-	-	
89 Income tax after credits, total....	59305	*524	*2094	-	*854	3576	23146	*8269	*7537	*6098	7207	**	-	

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	611	-	*404	*62	-	*54	*67	-	*15	*3	4	3	**
2 Total assets.....	1558333	-	*706	*13228	-	*30649	*105255	-	*284319	*95256	283405	745516	**
3 Cash.....	68133	-	*53	*2914	-	*3901	*6905	-	*6705	*6707	16428	24519	**
4 Notes and accounts receivable....	358090	-	-	*4949	-	*19735	*32905	-	*69494	*29492	74731	126782	**
5 Less: Allowance for bad debts.....	12735	-	-	-	-	-	-	-	*2645	39	3001	7050	**
6 Inventories.....	435481	-	*112	*3631	-	*2952	*41820	-	*89292	*27197	90538	179940	**
7 U.S. govt. obligations, total....	43975	-	-	-	-	-	-	-	-	280	-	43694	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	49421	-	-	*734	-	*65	*337	-	*11762	*2009	4776	29739	**
10 Loans to stockholders.....	*1054	-	*540	-	-	-	*514	-	-	-	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	*11124	-	-	-	-	-	*63	-	250	1624	1333	7855	**
13 Depreciable assets.....	775837	-	-	*6740	-	*27596	*55025	-	*151972	*77794	137421	319289	**
14 Less: Accumulated depreciation	353340	-	-	*6584	-	*23601	*34327	-	*52730	*51464	68225	116408	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	15618	-	-	-	-	-	*589	-	*2834	*783	4992	6420	**
18 Intangible assets (Amortizable)...	*134176	-	-	*117	-	-	-	-	*1292	-	21765	111001	**
19 Less: Accumulated amortization	*12249	-	-	*117	-	-	-	-	*1085	-	931	10117	**
20 Other assets.....	43749	-	-	*843	-	*0	*1426	-	*7179	*872	3579	29851	**
21 Total liabilities.....	1558333	-	*706	*13228	-	*30649	*105255	-	*284319	*95256	283405	745516	**
22 Accounts payable.....	156684	-	-	-	-	*5364	*31361	-	*37071	*31119	27984	23786	**
23 Mort, notes, and bonds under 1 yr	112474	-	-	*3205	-	-	*4211	-	*60530	1097	24273	19157	**
24 Other current liabilities.....	148733	-	-	*289	-	-	*3300	-	*33956	*11581	25192	74416	**
25 Loans from stockholders.....	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	289037	-	-	*1284	-	-	*24589	-	*40779	17908	18483	185993	**
27 Other liabilities.....	112784	-	-	-	-	-	-	-	*15105	86	24526	73067	**
28 Net worth.....	738620	-	*706	*8449	-	*25285	*41794	-	*96878	*33464	162948	369096	**
29 Capital stock.....	43489	-	*2121	*141	-	*54	*8701	-	*6360	*34	10343	15736	-
30 Paid-in or capital surplus.....	205214	-	-	-	-	-	*4258	-	*11566	*13586	94857	89464	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	410392	-	*-1416	*8307	-	-	*23229	-	*36578	*20169	57749	265775	**
33 Retained earnings (S Corp).....	*82806	-	-	-	-	*25231	*15201	-	*42374	-	-	-	-
34 Less: Cost of treasury stock...	*3282	-	-	-	-	-	*1078	-	-	325	-	1879	-
35 Total receipts.....	2384210	-	*8929	*31189	-	*81220	*267850	-	*543923	*278912	409314	762872	**
36 Business receipts.....	2353317	-	*8929	*31189	-	*81220	*266871	-	*533326	*276001	405066	750715	**
37 Interest.....	7665	-	-	-	-	-	*104	-	*1833	*507	742	4478	**
38 Interest on govt. obligations....	*61	-	-	-	-	-	-	-	*-0	-	60	-	-
39 Rents.....	*4790	-	-	-	-	-	-	-	*4548	85	65	92	-
40 Royalties.....	*4533	-	-	-	-	-	*654	-	*1	-	364	3515	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*16	-	-	-	-	-	-	-	*13	-	3	-	-
43 Net gain, noncapital assets.....	*374	-	-	-	-	-	-	-	*142	*140	91	-	-
44 Dividends, domestic corporations.	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations..	494	-	-	-	-	-	-	-	-	-	494	-	-
46 Other receipts.....	12960	-	-	-	-	*0	*222	-	*4059	*2179	2429	4072	**
47 Total deductions.....	2243533	-	*8943	*29363	-	*76987	*257840	-	*533052	*269797	400346	667206	**
48 Cost of goods.....	1663519	-	*4764	*17509	-	*42232	*194226	-	*429187	*237551	281873	456177	**
49 Compensation of officers.....	53879	-	-	*2992	-	*14995	*9853	-	*9369	*1272	8403	6994	**
50 Salaries and wages.....	67036	-	-	*3956	-	*3127	*7971	-	*12422	*3943	15772	19845	**
51 Repairs.....	4551	-	-	*1	-	*267	*65	-	*257	*994	869	2097	**
52 Bad debts.....	2682	-	-	-	-	-	*95	-	*616	87	775	1109	**
53 Rent paid on business property...	11170	-	*96	*518	-	*2326	*38	-	*720	*3825	2508	1138	**
54 Taxes paid.....	47089	-	*120	*969	-	*3083	*5112	-	*16849	*672	11100	9185	**
55 Interest paid.....	49322	-	-	*573	-	*531	*1563	-	*10664	*5022	8934	22035	**
56 Contributions or gifts.....	*467	-	-	-	-	-	*32	-	*87	30	47	271	**
57 Amortization.....	*4405	-	-	-	-	-	-	-	*72	-	899	3434	**
58 Depreciation.....	69853	-	-	*756	-	*956	*3602	-	*13062	*4905	11807	34765	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	36999	-	-	*43	-	-	*5216	-	*3494	33	7217	20995	**
61 Pension, prof sh, stock, annuity.	*12163	-	-	-	-	-	-	-	*3773	-	2764	5627	**
62 Employee benefit programs.....	22531	-	-	*23	-	*3603	*923	-	*6467	*1602	4032	5881	**
63 Net loss, noncapital assets.....	*305	-	-	-	-	-	-	-	*84	-	97	124	-
64 Other deductions.....	197564	-	*3963	*2023	-	*5866	*29143	-	*25929	*9859	43250	77530	**
65 Total receipts less total deducts..	140676	-	*-13	*1826	-	*4233	*10011	-	*10871	*9115	8967	95666	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	140616	-	*-13	*1826	-	*4233	*10011	-	*10870	*9115	8907	95666	**
68 Net income, total.....	147555	-	*110	*1826	-	*4233	*10011	-	*10936	*9115	15657	95666	**
69 Deficit, total.....	*6939	-	*123	-	-	-	-	-	66	-	6750	-	-
70 Net income (less def), Form 1120-A.	*110	-	*110	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*11664	-	-	-	-	*4233	*2869	-	*4561	-	-	-	-
73 Statutory special deductions, total	*22960	-	*110	-	-	-	-	-	*3278	*8311	494	10767	**
74 Net operating loss deduction.....	*22466	-	*110	-	-	-	-	-	*3278	*8311	-	10767	**
75 Dividends received deduction.....	494	-	-	-	-	-	-	-	-	-	494	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	112931	-	-	*1826	-	-	*7141	-	*3097	804	15163	84899	**
78 Income tax before credits, total...	41970	-	-	*274	-	-	*2428	-	*1182	*452	5171	32463	**
79 Regular tax.....	38791	-	-	*274	-	-	*2428	-	*1028	273	5155	29632	**
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*3032	-	-	-	-	-	-	-	*155	*173	-	2705	**
83 Environmental tax.....	*147	-	-	-	-	-	-	-	-	*6	15	126	**
84 Foreign tax credit.....	489	-	-	-	-	-	-	-	-	-	-	489	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	426	-	-	-	-	-	-	-	-	211	53	162	-
88 Prior year minimum tax credit.....	62	-	-	-	-	-	-	-	-	62	-	-	-
89 Income tax after credits, total....	40993	-	-	*274	-	-	*2428	-	*1182	*178	5118	31813	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	25205	945	6700	4700	4302	3359	3787	722	377	166	78	38	30	
2 Total assets.....	64112665	-	263557	762993	1564422	2454802	7689273	5159183	5974905	5617843	5417466	5648698	23559523	
3 Cash.....	4375497	-	50738	161840	179561	373650	815882	375107	352073	307825	207918	211345	1339559	
4 Notes and accounts receivable....	14220773	-	50623	173243	478913	631524	2117911	1369526	1545561	1468999	1238187	1393826	3752460	
5 Less: Allowance for bad debts.....	222780	-	*26	*326	*1665	3284	13602	22344	33052	26962	31053	29239	61227	
6 Inventories.....	12737111	-	34881	95087	252883	456254	1721861	1163159	1477920	1236103	1284701	1268999	3745262	
7 U.S. govt. obligations, total....	235499	-	*8019	-	-	-	*4824	*50079	*12087	*7306	29479	15616	108089	
8 Tax-exempt securities.....	185763	-	*21	-	-	*4952	*50422	*33326	*27393	*23131	19104	6547	20867	
9 Other current assets.....	2158172	-	*6183	27586	28933	47405	216828	168980	159361	189475	239278	138618	935523	
10 Loans to stockholders.....	911401	-	*31777	57194	17842	39641	54373	36296	7685	*8495	3326	61810	592961	
11 Mortgage and real estate loans....	45566	-	*4	-	*773	-	*8605	*12610	*1526	*6061	1385	11346	3256	
12 Other investments.....	6558296	-	*6357	*6610	*37827	64574	369520	252323	320202	355301	252732	535373	4357480	
13 Depreciable assets.....	36302153	-	335460	891239	1600120	2308519	5712245	3520025	3996035	3248248	3444201	2572059	8674002	
14 Less: Accumulated depreciation	20332182	-	261865	663090	1094034	1567459	3676604	1982375	2274992	1613538	1812874	1228731	4156619	
15 Depletable assets.....	*51673	-	-	-	-	*1082	-	-	*64	-	-	50528	-	
16 Less: Accumulated depletion....	*42996	-	-	-	-	*94	-	-	*59	-	-	42843	-	
17 Land.....	819201	-	*112	*9456	35148	39668	115369	78510	74687	85019	95776	59264	226192	
18 Intangible assets (Amortizable)...	4236773	-	*10797	*8655	34001	47886	63956	174165	297738	245239	345430	540953	2467953	
19 Less: Accumulated amortization	745362	-	*9489	*6650	19129	17632	30130	127777	122615	48081	89210	130016	144632	
20 Other assets.....	2618110	-	*-35	2148	13249	28117	157816	57571	133292	125223	189087	121343	1698398	
21 Total liabilities.....	64112665	-	263557	762993	1564422	2454802	7689273	5159183	5974905	5617843	5417466	5648698	23559523	
22 Accounts payable.....	7819569	-	27430	176850	250996	337376	1082734	770387	745182	788920	636458	729167	2274068	
23 Mort, notes, and bonds under 1 yr	4918068	-	*19760	56943	171018	173050	733273	682433	653961	623118	544439	489494	770578	
24 Other current liabilities.....	5636771	-	30948	72161	145608	151232	614885	496617	565820	444128	485605	426147	2203619	
25 Loans from stockholders.....	2358014	-	113878	72330	161880	199838	513467	131241	112468	119923	66904	204248	661838	
26 Mort, notes, bonds, 1 yr or more.	14350659	-	102287	116926	381187	557279	1185611	967002	1036866	931751	1335348	1239339	6497063	
27 Other liabilities.....	3240212	-	*3592	*-13704	*11333	29037	87931	256103	153030	209071	309272	556829	1637717	
28 Net worth.....	25789372	-	-34338	281487	442400	1006989	3671371	1855401	2707577	2500932	2039440	2003473	9514639	
29 Capital stock.....	3452045	-	87546	41931	74266	141789	310445	324707	329541	459833	374206	326719	981062	
30 Paid-in or capital surplus.....	9055696	-	*45823	*67572	76631	102331	411821	324464	446323	660958	496730	819594	5603450	
31 Retained earnings, appropriated.	34063	-	-	-	-	*6924	*22596	*1232	*3310	-	-	-	-	
32 Retained earnings-unappropriated	8773931	-	-24455	178433	278535	565061	1781905	507290	878096	582040	699977	498152	2828898	
33 Retained earnings (S Corp).....	5830820	-	-83874	31873	66873	331216	1238766	845479	1188639	864546	554029	394194	399079	
34 Less: Cost of treasury stock....	1357183	-	*59378	*38323	53904	140331	294161	147770	138333	66445	85502	35186	297850	
35 Total receipts.....	100265139	965367	1109736	2400464	4073503	6091020	15773411	10363716	10758698	8850378	8676945	7193354	24008548	
36 Business receipts.....	98270796	961822	1103723	2323637	4034547	6030972	15634071	10234176	10628823	8715323	8524401	7038969	23040331	
37 Interest.....	441985	*105	*536	4173	3650	6152	24029	11673	12652	26003	18977	43137	290899	
38 Interest on govt. obligations....	20911	-	-	*158	*231	*577	*2932	1883	4472	1481	2348	1354	5474	
39 Rents.....	69253	*151	*493	-	*3755	*4598	6147	2317	2240	4617	9749	5934	29252	
40 Royalties.....	201081	-	-	-	-	-	*316	*610	*2360	*4732	6311	5652	181099	
41 Net S-T cap gain less net LT loss	4700	-	-	-	*847	*311	*1400	*3	-	*70	1903	19	147	
42 Net L-T cap gain less net ST loss	119905	393	*22999	-	-	*844	6495	*7275	23952	22033	12616	118	23181	
43 Net gain, noncapital assets.....	123011	*359	*23972	1697	-	8626	6395	26529	14901	6624	13459	9003	11446	
44 Dividends, domestic corporations..	27821	-	-	-	*307	*1231	1404	*615	1513	4177	1295	1167	16113	
45 Dividends, foreign corporations..	152379	-	-	-	-	*6162	*1228	*5300	*4471	9256	7312	118650	-	
46 Other receipts.....	833297	2536	*4983	25526	28468	37710	84061	77407	62484	60848	76631	80688	291955	
47 Total deductions.....	95403776	989736	1109012	2250310	3999864	5878435	15075102	9866558	10127928	8361647	8246475	6959884	22538825	
48 Cost of goods.....	69502429	727902	599943	1318648	2388298	3951860	10547894	7477886	7566598	6543312	6291596	5233280	16855214	
49 Compensation of officers.....	2879314	43688	108693	190327	322762	425284	870501	316427	245885	122149	120931	61754	68913	
50 Salaries and wages.....	5414732	51718	*83464	184079	390564	341025	859869	476109	518687	393879	445823	426094	1243423	
51 Repairs.....	441153	1530	6988	19391	25698	38717	75172	35158	43511	29470	37047	36730	91741	
52 Bad debts.....	185248	*8454	*352	*2031	10512	6736	25365	26445	16869	24383	24306	11270	28524	
53 Rent paid on business property...	921521	3853	69618	83423	95354	113761	177546	64671	37263	38948	47328	45839	143916	
54 Taxes paid.....	2221713	14981	41911	79219	151991	189647	435000	221365	232924	172465	143460	132625	406124	
55 Interest paid.....	1804838	23183	8187	17675	47332	74862	209169	166593	148383	141316	180186	175737	612217	
56 Contributions or gifts.....	28126	24	*87	*571	1841	1766	3388	1805	1836	2253	1856	3603	9096	
57 Amortization.....	182385	*14868	*1214	*1543	5025	1439	9718	15566	27556	11411	21319	29755	42971	
58 Depreciation.....	2686776	12836	28822	76431	126277	189955	451592	237865	297506	242799	239825	186675	596193	
59 Depletion.....	*50	-	-	-	-	-	-	-	*1	-	-0	4	44	
60 Advertising.....	591578	8379	21902	5610	12779	25785	78460	46983	52146	28236	40998	59662	210638	
61 Pension, prof sh, stock, annuity.	628059	*5025	-	*14575	25118	28590	110843	62486	55524	39633	40544	36579	209141	
62 Employee benefit programs.....	1657318	*7929	*7163	8854	71955	72087	217708	112899	181062	121114	114659	149407	592481	
63 Net loss, noncapital assets.....	28613	*138	*1996	*548	*706	*2299	4123	1932	2142	3594	5836	4017	1284	
64 Other deductions.....	6229922	65227	128672	247385	323650	414623	998756	602367	700035	446687	508759	366853	1426906	
65 Total receipts less total deducts..	4861363	-24369	725	150154	73639	212585	698309	497157	630770	488732	430470	233469	1469723	
Constructive taxable income from														
66 related foreign corporations....	108957	-	-	-	-	-	*4085	*94	*1383	*2115	3472	1500	96307	
67 Net income (less deficit), total...	4949409	-24369	725	149996	73408	212008	699461	495369	627681	489366	431595	233615	1560555	
68 Net income, total.....	5891181	*24379	49232	181080	194207	295991	844382	584159	688939	543220	511949	278899	1694745	
69 Deficit, total.....	941771	48748	48507	31084	120799	83983	144920	88790	61259	53854	80354	45284	134189	
70 Net income (less def), Form 1120-A.	*19833	-	*4047	*10830	*4955	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	*-3029	-	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	1805660	*-5827	17447	118120	6428	150847	406274	237613	335638	193900	200858	47835	96528	
73 Statutory special deductions, total	528948	*2868	*6646	*26311	27907	*9270	28471	45236	59646	31323	56587	41776	192908	
74 Net operating loss deduction....	463424	*2868	*6646	*26311	27692	*8409	27479	43651	56660	24771	51729	36203	151005	
75 Dividends received deduction....	65524	-	-	-	*215	*862	992	*1585	2985	6553	4858	5573	41903	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	3300372	*7452	*10936	*31301	70877	118014	335551	276662	286654	312568	254854	185831	1409672	
78 Income tax before credits, total...	1127706	*2606	*1872	*4922	13552	29894	104749	94977	99826	109095	91212	67819	507182	
79 Regular tax.....	1097187	*2535	*1872	*4922	13552	29698	102528	93641	97514	106744	87200	63984	492997	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	25580	67	-	-	-	*195	*2203	*1325	1975	1445	3410	3576	11382	
83 Environmental tax.....	3042	4	-	-	-	-	*19	*10	125	258	294	259	2074	
84 Foreign tax credit.....	78682	-	-	-	-	-	*3723	*5	*1248					

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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	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.....	2065	*5	*1028	-	*178	*349	325	115	34	*10	10	6	4
2 Total assets.....	21982370	-	*36051	-	*73280	*276690	659899	848684	541422	*304638	747389	889221	17605096
3 Cash.....	492520	-	*3496	-	*1772	*53205	23772	47072	30462	*10776	53398	7250	261317
4 Notes and accounts receivable....	12216598	-	*1247	-	*6078	*35355	119893	169649	114636	*99126	172411	250489	11247714
5 Less: Allowance for bad debts..	220830	-	-	-	*121	*517	*2917	*4736	*1380	*3878	4592	9292	193395
6 Inventories.....	2838947	-	*4901	-	*54124	*145680	352883	379163	173308	*155590	215751	279265	1078281
7 U.S. govt. obligations, total....	*156924	-	-	-	-	*3593	-	-	-	-	-	-	153331
8 Tax-exempt securities.....	227656	-	-	-	-	-	-	-	-	-	34207	2790	190660
9 Other current assets.....	274620	-	*105	-	*2022	*5566	18055	22295	10593	*5477	31814	93429	85264
10 Loans to stockholders.....	63558	-	-	-	*3042	*3413	*6341	*8382	*286	-	5001	17785	19308
11 Mortgage and real estate loans...	*3422	-	-	-	-	-	*3415	-	-	-	-	-	7
12 Other investments.....	2015359	-	-	-	-	*3134	*7075	*9018	*5931	*8866	31904	59785	1889646
13 Depreciable assets.....	6615074	-	*77898	-	*12966	*77194	262959	407050	195029	*67762	329740	340124	4844352
14 Less: Accumulated depreciation	4021973	-	*50816	-	*6638	*57478	168479	226129	88060	*44860	180505	181687	3017321
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	106062	-	-	-	-	*1511	*11214	*19682	5114	*2992	4983	8806	51761
18 Intangible assets (Amortizable)...	634758	-	*18695	-	*146	*17789	*2255	*5539	*9229	*3109	31022	3983	542992
19 Less: Accumulated amortization	49626	-	*18388	-	*138	*11140	*1569	*1753	*2112	*1330	1374	3839	7982
20 Other assets.....	629301	-	*1086	-	*28	*616	25002	*13453	*88386	*1009	23630	20332	459164
21 Total liabilities.....	21982370	-	*36051	-	*73280	*276690	659899	848684	541422	*304638	747389	889221	17605096
22 Accounts payable.....	3050068	-	*950	-	*8897	*64206	190188	61906	77058	*11445	91407	130234	2413776
23 Mort, notes, and bonds under 1 yr	2150867	-	*13188	-	*17354	*9329	104196	202692	*67890	*84332	115271	50638	1485978
24 Other current liabilities.....	1724122	-	*60	-	*7708	*16877	57303	64639	44390	*35100	75478	123780	1298788
25 Loans from stockholders.....	277581	-	*122186	-	*2965	*6713	*10500	*66159	*5833	*10756	52469	-	-
26 Mort, notes, bonds, 1 yr or more.	6940852	-	-	-	*14363	*65373	83348	145846	145677	*24586	96933	208657	6156068
27 Other liabilities.....	1846955	-	-	-	*2063	*8260	*1910	*5759	*7579	*0	30402	30105	1768456
28 Net worth.....	5991924	-	*100332	-	*21994	*112129	206104	305532	194815	*138418	285428	345806	4482031
29 Capital stock.....	1944015	-	*9420	-	*879	*26624	23332	3747	5268	*28218	34575	2119	1809832
30 Paid-in or capital surplus.....	1871896	-	-	-	*562	*1714	22065	*14417	*37546	*4204	86942	148185	1556262
31 Retained earnings, appropriated.	3342	-	-	-	-	-	-	-	-	-	-	-	3342
32 Retained earnings-unappropriated	1976390	-	*9038	-	*24595	*54153	156030	*86459	*95484	*31729	175249	213638	1148092
33 Retained earnings (S Corp).....	327467	-	*100714	-	*29638	*12696	*202467	*61928	*75607	*34164	11680	-	-
34 Less: Cost of treasury stock...	131187	-	-	-	*4043	*8021	*1558	*5412	*1340	45501	29816	-	35497
35 Total receipts.....	23732273	*262960	*44082	-	*313669	*633274	1445376	1511934	846340	*309298	1182366	1442963	15740010
36 Business receipts.....	22207592	*253826	*42448	-	*310576	*630259	1430096	1488701	833882	*303737	1153764	14022336	14357968
37 Interest.....	987669	*4594	*151	-	*275	*2414	2386	*3023	*1051	*118	18755	11521	943381
38 Interest on govt. obligations....	*20380	-	-	-	*20	-	-	*16	-	225	2482	156	17482
39 Rents.....	85205	4	-	-	*248	*1533	*5209	*2498	-	-	859	2128	72726
40 Royalties.....	19417	1140	-	-	-	*408	-	-	-	*28	343	51	17447
41 Net S-T cap gain less net LT loss	*3815	*1016	-	-	-	-	-	-	-	-	102	-	2698
42 Net L-T cap gain less net ST loss	40280	-	-	-	-	*16	*253	*78	*54	*223	167	-	39490
43 Net gain, noncapital assets.....	18442	34	-	-	*121	*189	*938	*6485	*75	*564	429	210	9398
44 Dividends, domestic corporations..	2626	-	-	-	-	-	-	-	-	-	160	-0	2465
45 Dividends, foreign corporations..	27514	40	-	-	-	-	-	-	-	-	2914	-	24560
46 Other receipts.....	319330	*2306	*1483	-	*2697	*129	9763	8422	8781	*4402	2391	26561	252395
47 Total deductions.....	22350442	*260036	*63471	-	*308396	*616376	1424640	1469707	786734	*302411	1136607	1376215	14605849
48 Cost of goods.....	14626741	*163884	*12421	-	*243375	*443368	1060371	1077075	578309	*217047	829031	1019945	8981915
49 Compensation of officers.....	196384	*2492	*6845	-	*3574	*35370	32734	36529	22387	*12159	11631	5253	27410
50 Salaries and wages.....	1188295	*19721	*13728	-	*14777	*27180	81084	67829	56706	*18646	66351	85906	736368
51 Repairs.....	377129	*487	*1553	-	*692	*2462	6926	4036	1699	*754	2485	7366	348670
52 Bad debts.....	87945	*446	-	-	*1214	*240	2592	1138	*882	*3633	1632	4410	17159
53 Rent paid on business property...	186088	*1985	*803	-	*2151	*8037	14979	3665	*1231	*899	2757	3930	145652
54 Taxes paid.....	363036	*5811	*2485	-	*2367	*10731	21825	22867	16462	*5698	17828	16146	240815
55 Interest paid.....	909052	*8422	*833	-	*3346	*3376	20312	32590	17627	*8056	51571	17486	745435
56 Contributions or gifts.....	11134	12	-	-	-	*183	*999	*252	*106	*4	255	1289	8034
57 Amortization.....	25427	*247	*3688	-	*29	*872	*395	*1540	1816	*265	3555	1317	11702
58 Depreciation.....	524315	*7375	*4242	-	*2311	*6091	25975	29647	16841	*5104	27594	23967	375169
59 Depletion.....	*0	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	255882	*12538	*1678	-	*2620	*25174	13029	26938	7502	*1848	25874	16216	122466
61 Pension, prof sh, stock, annuity.	319375	3557	-	-	*1381	*3889	*6369	*3687	*1002	*509	7076	-	286905
62 Employee benefit programs.....	684998	*1408	-	-	*3379	*4692	12555	*6752	*7807	*2789	7833	38277	599507
63 Net loss, noncapital assets.....	7315	9	-	-	*95	*42	-	-	*470	*11	66	492	6131
64 Other deductions.....	2587327	*31645	*15196	-	*28562	*47220	126881	152438	53200	*24497	82636	127141	1897910
65 Total receipts less total deducts..	1381830	*2923	*-19389	-	*5273	*16898	20737	42227	59607	*6887	45759	66748	1134161
Constructive taxable income from related foreign corporations.....	25433	-	-	-	-	-	-	-	-	-	-	-	25433
67 Net income (less deficit), total...	1386883	*2923	*-19389	-	*5273	*16878	20737	42212	59607	*6662	43277	66592	1142112
68 Net income, total.....	1500594	6206	*400	-	*7014	*28317	33103	47483	*64557	*28490	51107	91805	1142112
69 Deficit, total.....	113711	*3283	*19789	-	*1741	*11439	*12367	*5272	*4950	*21828	7830	25213	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	40807	-	*-8632	-	-	*13764	*5711	*22219	*25163	*278	7517	-25213	-
73 Statutory special deductions, total	78565	40	-	-	-	*5	*2340	*1655	-	*932	5024	52101	16467
74 Net operating loss deduction.....	60329	-	-	-	-	*5	*2340	*1655	-	*932	1998	52101	1297
75 Dividends received deduction....	18236	40	-	-	-	-	-	-	-	-	3026	-0	15170
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1330721	6166	-	-	*7014	*14548	25052	*18846	*39394	*5453	37766	39704	1136778
78 Income tax before credits, total...	465428	2193	-	-	*1173	*3178	7831	*6283	*13408	*1857	13094	17017	399395
79 Regular tax.....	460503	2153	-	-	*1173	*3178	7831	*6272	*13394	*1854	12883	13893	397872
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*3230	33	-	-	-	-	-	*11	-	-	168	3018	-
83 Environmental tax.....	1695	6	-	-	-	-	-	-	*14	*3	43	106	1523
84 Foreign tax credit.....	11406	5	-	-	-	-	-	-	-	-	27	-	11375
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2887	-	-	-	-	-	*27	-	*93	*669	88	449	1561
88 Prior year minimum tax credit....	*2434	-	-	-	-	-	-	*288	-	*426	-	-	1721
89 Income tax after credits, total....	448700	2188	-	-	*1173	*3178	*7804	*5996	*13315	*763	12979	16568	384739

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	2243	*7	*777	*123	*248	*408	421	133	53	23	16	17	17
2 Total assets.....	45288634	-	*13850	*15697	*103103	*309851	1000270	870203	818447	803141	1048547	2420112	37885414
3 Cash.....	716020	-	*4377	*102	*12659	*43128	115523	70782	95131	14841	36310	79476	243692
4 Notes and accounts receivable....	16452129	-	*1179	*1401	*34997	*112739	289702	218043	234750	225306	287966	566384	14479662
5 Less: Allowance for bad debts..	154944	-	-	-	-	-	*4337	*1153	*4017	5828	4292	17053	118264
6 Inventories.....	6117744	-	*2438	*10569	*28188	*81851	369034	308161	250254	268658	344761	724362	3729468
7 U.S. govt. obligations, total....	31071	-	-	-	-	-	-	-	-	-	-	31071	-
8 Tax-exempt securities.....	*31456	-	-	-	-	-	-	*2578	-	-	-	28878	-
9 Other current assets.....	1397571	-	*99	*802	*1163	*8229	16595	13031	25560	29946	23955	71063	1207128
10 Loans to stockholders.....	25769	-	-	-	*5167	*1414	*1536	*12207	82	-	135	803	4425
11 Mortgage and real estate loans...	*3067	-	-	-	-	-	*2937	-	-	130	-	-	-
12 Other investments.....	9044497	-	-	*1936	*527	*679	*20654	*53160	*14944	*11070	88573	211323	8641630
13 Depreciable assets.....	16381028	-	*16580	*7343	*52498	*182514	506742	450784	342607	364005	393152	970883	13093919
14 Less: Accumulated depreciation	9538449	-	*10824	*6456	*38075	*122775	340934	278435	186243	184408	201892	514844	7653562
15 Depletable assets.....	69833	-	-	-	-	-	-	-	-	-	136	-	69697
16 Less: Accumulated depletion...	9129	-	-	-	-	-	-	-	-	-	-	-	9129
17 Land.....	376661	-	-	-	-	*3233	*14508	*17324	10524	*10759	15361	22636	282315
18 Intangible assets (Amortizable)...	3384724	-	-	-	*3295	*104	*16245	*1899	*30822	*65614	63534	111182	3092028
19 Less: Accumulated amortization	674187	-	-	-	*1724	*43	*4835	*1344	*7372	*17517	12787	49725	578842
20 Other assets.....	1633775	-	-	-	*4410	*-1221	-3102	*3166	11404	20564	13633	183674	1401248
21 Total liabilities.....	45288634	-	*13850	*15697	*103103	*309851	1000270	870203	818447	803141	1048547	2420112	37885414
22 Accounts payable.....	8633142	-	*1700	*4838	*24765	*46927	234594	93697	142928	147158	179626	374180	7382728
23 Mort, notes, and bonds under 1 yr	3911118	-	-	*3443	*5033	*39625	111531	57657	127186	109459	92781	3126792	3126792
24 Other current liabilities.....	2733949	-	*701	*679	*5997	*14398	165957	54057	114793	72055	85916	259527	1959869
25 Loans from stockholders.....	1510253	-	*1987	-	*2573	*7191	*11855	*3643	*56018	*31341	46956	31976	1316713
26 Mort, notes, bonds, 1 yr or more.	9699249	-	*5421	-	*15680	*46981	162191	181420	111240	210654	200370	310092	8455200
27 Other liabilities.....	4345519	-	-	-	*-0	*1007	*5085	*12875	*19283	44507	72111	159798	4030853
28 Net worth.....	14455404	-	*4041	*6737	*49055	*153723	309056	466853	246999	187966	370786	1046929	11613259
29 Capital stock.....	1584630	-	*7414	*5829	*39373	*7552	30928	24692	33445	42930	107469	55267	1297932
30 Paid-in or capital surplus.....	10100095	-	*8892	-	*3399	*8603	115238	*61463	106602	92410	240234	613257	8849998
31 Retained earnings, appropriated.	84532	-	-	-	-	-	-	-	-	-	27155	1011	56366
32 Retained earnings-unappropriated	3129983	-	*7262	*908	*14822	*76624	119611	183453	42513	52626	-2592	380974	2253781
33 Retained earnings (S Corp).....	440169	-	*-11878	-	*518	*75881	*78394	*227490	*69765	-	-	-	-
34 Less: Cost of treasury stock...	884005	-	*7650	-	*9057	*14937	*35115	*30244	*5326	-	1479	3579	776619
35 Total receipts.....	46251158	*822	*180640	*42476	*382617	*893111	1745209	1780341	1480536	1076311	1521381	3143719	34003995
36 Business receipts.....	43857067	*822	*179149	*42396	*381836	*863456	1711679	1763639	1465282	1033832	1489604	3066562	31858811
37 Interest.....	829100	-	*747	*5	*167	*1231	4533	2101	*2492	3569	6000	31248	777005
38 Interest on govt. obligations....	10934	-	-	-	-	-	*88	*438	-	*18	-	1033	9357
39 Rents.....	224327	-	*741	-	-	*214	*1017	*47	*283	*501	2013	976	218535
40 Royalties.....	259123	-	-	-	-	-	*54	-	*611	*7020	3119	9492	238827
41 Net S-T cap gain less net LT loss	801	-	-	-	-	-	-	-	-	-	-	-	801
42 Net L-T cap gain less net ST loss	29094	-	-	-	-	*623	*260	-	*794	*1004	145	1323	24945
43 Net gain, noncapital assets.....	68963	-	-	-	-	*372	*11909	*59	*3094	*10400	292	4895	37943
44 Dividends, domestic corporations.	4962	-	-	-	-	-	-	-	*1	-	1	-0	4961
45 Dividends, foreign corporations..	463191	-	-	-	-	-	-	-	-	*3108	6172	6642	447270
46 Other receipts.....	503595	-	*3	*75	*614	*27214	15669	14058	7979	16858	14035	21549	385541
47 Total deductions.....	43966199	*1202	*186710	*45502	*350562	*850307	1718977	1690048	1438261	1021486	1501961	3037563	32123621
48 Cost of goods.....	33159260	*559	*96128	*32486	*194999	*587813	1229085	1261690	1094755	773372	1200403	2305119	24382850
49 Compensation of officers.....	458481	-	*3576	*7695	*8286	*40237	111328	104497	31141	6975	12362	22487	109897
50 Salaries and wages.....	2129871	*407	*39406	-	*70908	*60631	79894	88180	93358	67692	75462	185549	1368384
51 Repairs.....	326232	-	*243	*122	*33	*9205	7404	3029	7503	3129	4025	25395	266145
52 Bad debts.....	98120	-	-	*8	*203	*5167	2967	*2002	1984	1440	2842	2225	79281
53 Rent paid on business property...	381656	*31	*3370	*272	*3104	*22931	19850	6576	5977	5637	6985	14365	292557
54 Taxes paid.....	775779	-	*5353	*1275	*15805	*15913	44221	37891	30855	13586	14582	51817	544482
55 Interest paid.....	1239718	-	*293	*593	*1899	*12447	20038	18546	23193	22271	23768	49825	1066844
56 Contributions or gifts.....	16285	-	-	-	*19	*327	*641	*303	*227	*229	347	727	13465
57 Amortization.....	102954	-	-	-	*4	*22	*1968	*219	3950	*1094	1094	8235	86368
58 Depreciation.....	889476	*5	*7161	*298	*6286	*19524	31930	31237	28535	29443	25419	55705	653929
59 Depletion.....	12115	-	-	-	-	-	-	-	-	-	-	1	12114
60 Advertising.....	178335	-	*2047	*163	*3062	*1934	10688	20613	6731	8289	5596	17248	101963
61 Pension, prof sh, stock, annuity.	287175	-	-	-	-	*750	*5343	*9353	9166	*7796	9626	26073	219069
62 Employee benefit programs.....	883778	-	*122	-	*418	*7006	16288	17728	19963	15572	9926	66487	730268
63 Net loss, noncapital assets.....	29745	-	-	-	-	*177	-	*1197	*273	*134	3697	23470	797
64 Other deductions.....	2997220	*199	*29010	*2590	*45535	*66223	137331	86985	80650	64827	105827	182836	2195207
65 Total receipts less total deducts..	2284958	*-380	*-6069	*-3026	*32055	*42804	26233	90294	42274	54825	19420	106156	1880374
Constructive taxable income from													
66 related foreign corporations.....	236811	-	-	-	-	-	-	-	-	21	945	2912	232932
67 Net income (less deficit), total...	2510835	*-380	*-6069	*-3026	*32055	*42804	26144	89856	42274	54828	20365	108035	2103948
68 Net income, total.....	2735180	-	*2369	-	*32395	*42804	56916	116773	*80179	55595	41357	138812	2167979
69 Deficit, total.....	224345	*380	*8438	*3026	*340	-	*30772	*26918	*37905	*767	20992	30777	64031
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-380	*-380	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	164947	-	*5049	-	*32003	*19041	*13079	*55090	*50783	-	-	-	-
73 Statutory special deductions, total	463727	-	*1823	-	-	*2333	*8645	*4637	*1781	*15335	11178	13517	404478
74 Net operating loss deduction.....	111676	-	*1823	-	-	*2333	*8645	*4637	*1780	*12227	9419	8648	62164
75 Dividends received deduction....	352051	-	-	-	-	-	-	-	*-0	*3108	1759	4869	342314
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2086336	-	*546	-	*392	*21430	35192	*41035	*27547	*40260	30180	125533	1764221
78 Income tax before credits, total...	734421	-	*82	-	*59	*7138	10931	*13947	*9699	13969	10837	44145	623614
79 Regular tax.....	725173	-	*82	-	*59	*6359	10507	*13924	*9366	*13704	10256	43455	617463
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	5066	-	-	-	-	*779	*425	*20	-	*229	548	467	2598
83 Environmental tax.....	2813	-	-	-	-	-	-	*3	*14	*36	33	159	2567
84 Foreign tax credit.....	192859	-	-	-	-	-	*40	-	-	*233	975	2682	188928
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	1263	-	-	-	-	-	-	-	-	-	-	-	1263
87 General business credit.....	15537	-	-	-	-	-	*391	-	-	-	76	1486	13584
88 Prior year minimum tax credit....	48626	-	-	-	-	-	*449	-	*46	*512	371	1506	45743
89 Income tax after credits, total....	476136	-	*82	-	*59	*7138	10052	*13947	*9653	13223	9415	38471	374096

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Metalworking machinery

MINOR INDUSTRY 3540 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.....	7035	*130	2155	*733	892	1325	1380	184	141	55	17	12	11
2 Total assets.....	23523000	-	111139	*118548	339248	944353	3081896	1158463	2046688	1910775	1165596	1994232	10652060
3 Cash.....	1357831	-	*32215	*7923	59665	137531	331092	74404	125639	71559	57298	66009	394496
4 Notes and accounts receivable....	5654937	-	*24377	*34005	78934	240243	687317	362971	580124	554285	259905	492623	2340153
5 Less: Allowance for bad debts.....	87033	-	-	-	-	*1280	3002	*3310	5328	4880	4813	6277	58144
6 Inventories.....	4376702	-	*6587	*16654	*29318	102236	680739	300420	567136	548148	292539	500145	1332782
7 U.S. govt. obligations, total....	*53107	-	-	-	-	-	*60	-	*26228	*21004	-	5815	-
8 Tax-exempt securities.....	*14678	-	-	-	-	-	*5808	-	*3	-	-	8866	-
9 Other current assets.....	658065	-	*826	*187	9249	28564	118214	22683	62558	75821	93037	56624	190300
10 Loans to stockholders.....	228516	-	*23812	*2257	*3568	*8719	13499	*7562	*1026	*1128	11125	585	155235
11 Mortgage and real estate loans...	*8000	-	-	-	-	*1884	-	-	-	-	-	6074	42
12 Other investments.....	3179548	-	-	*61	*8103	*14539	173869	23490	82513	80920	80551	265953	2449550
13 Depreciable assets.....	12313101	-	199667	*193670	467885	1091334	2538881	929032	1266889	1101394	616348	933025	2974976
14 Less: Accumulated depreciation	7297012	-	176479	*131956	321330	689844	1570833	606821	727347	630242	319494	535302	1587363
15 Depletable assets.....	383	-	-	-	-	-	-	-	-	-	-	383	-
16 Less: Accumulated depletion...	383	-	-	-	-	-	-	-	-	-	-	383	-
17 Land.....	217695	-	-	-	*4215	*10796	34910	10825	23779	23652	17773	20005	71740
18 Intangible assets (Amortizable)...	2359024	-	*224	*258	*391	*3786	66628	*54265	9552	55354	36012	65747	2066806
19 Less: Accumulated amortization	424063	-	*130	*55	-	*2929	28967	*52999	3374	*9277	2349	15468	308515
20 Other assets.....	909905	-	*40	*-4455	*-2633	658	33680	35940	37288	21910	27665	129809	630004
21 Total liabilities.....	23523000	-	111139	*118548	339248	944353	3081896	1158463	2046688	1910775	1165596	1994232	10652060
22 Accounts payable.....	4182001	-	*13848	*16300	37371	78577	373329	208974	321520	372652	119115	340346	2299969
23 Mort, notes, and bonds under 1 yr	2013303	-	*2964	*12634	*25225	100638	292192	162151	358712	156158	127584	108698	666347
24 Other current liabilities.....	2638308	-	*11059	*27376	30419	68098	584667	132023	367109	224551	181180	238242	773583
25 Loans from stockholders.....	652628	-	*23781	*2582	*8659	*47304	188083	*14237	51756	*1548	4215	6619	303845
26 Mort, notes, bonds, 1 yr or more.	4727795	-	*14809	*59814	95241	190134	439202	143745	323774	260307	145321	218195	2837252
27 Other liabilities.....	1305017	-	*40748	*-0	*3087	*9339	31507	24973	69591	103986	55888	112024	853873
28 Net worth.....	8003948	-	3930	*-157	139246	450263	1172916	472361	554224	791573	532293	970108	2917192
29 Capital stock.....	1341306	-	8402	*4755	8432	26682	109107	38129	59035	45168	52052	31806	957737
30 Paid-in or capital surplus.....	4661990	-	*16712	-	*2297	*10892	60253	*46423	278571	105110	179137	440573	3522022
31 Retained earnings, appropriated.	*28117	-	-	-	-	-	*1018	-	*6795	-	-	10460	9844
32 Retained earnings-unappropriated	977317	-	*-21432	*-23494	131786	334182	698537	186097	-11525	456801	229780	522026	-1525442
33 Retained earnings (S Corp).....	1317079	-	*14725	*18582	*10251	*111967	363193	*255036	259699	*203165	80460	-	-
34 Less: Cost of treasury stock...	321861	-	*14478	-	*13520	*33460	59192	*53325	38352	*18671	9137	34757	46970
35 Total receipts.....	31271238	*121612	323524	*380468	939626	1944996	5672119	2026579	3367586	3017026	1529146	2365252	9583304
36 Business receipts.....	30555530	*120751	323314	*371748	930734	1933878	5622004	2009976	3340693	2975711	1514652	2314366	9097703
37 Interest.....	99759	*257	*210	*19	*2019	2732	7079	1717	5949	7425	4522	12155	55675
38 Interest on govt. obligations....	4704	-	-	-	-	-	*2293	*94	*186	*623	167	623	718
39 Rents.....	20696	-	-	-	*2728	*412	*3018	*3978	*2696	*2249	324	804	4487
40 Royalties.....	239689	-	-	-	-	-	*5836	-	*1561	*3300	18	6330	222644
41 Net S-T cap gain less net LT loss	*388	-	-	-	-	-	-	-	*33	-	-	342	13
42 Net L-T cap gain less net ST loss	113643	-	-	*6375	*189	*137	*1155	*833	*267	*150	137	2556	101843
43 Net gain, noncapital assets.....	54112	-	-	*1975	*2198	*1012	16837	*3596	2137	2805	646	1986	20919
44 Dividends, domestic corporations..	7204	-	-	*488	*2	*507	*62	*1860	*2067	246	1867	105	-
45 Dividends, foreign corporations..	30382	-	-	-	-	-	*1768	-	*504	*2063	1568	7709	16771
46 Other receipts.....	145132	-	-	*351	*1269	*6823	11621	6322	11701	20633	6866	16514	62427
47 Total deductions.....	29738647	*121745	284668	*364492	909723	1874934	5262301	1930024	3232844	2849321	1436423	2206318	9265855
48 Cost of goods.....	20093297	*108089	125864	*107781	516252	1155041	3604787	1401100	2376415	2175334	1081963	1683529	5757143
49 Compensation of officers.....	1055604	*1794	*41194	*46996	111964	206183	369381	68733	71521	51918	20749	23782	41390
50 Salaries and wages.....	1910973	*7783	*36721	*78397	68128	72325	215634	103526	199730	141134	85865	161921	703808
51 Repairs.....	191230	*151	*4200	*6615	5908	12317	23850	6283	11268	13178	6616	9839	91005
52 Bad debts.....	36369	*78	-	*1442	*676	3078	7317	3682	4309	3146	1278	787	10576
53 Rent paid on business property...	312793	*182	*11926	*13662	22790	39097	51895	13433	18741	18161	5793	9406	107707
54 Taxes paid.....	1034680	*982	12895	*20401	36488	88901	195701	66479	96788	68904	35998	42223	368919
55 Interest paid.....	726936	*408	*1953	*5885	11299	26167	70209	27851	61534	43773	24824	26314	426718
56 Contributions or gifts.....	17717	-	-	*27	*270	713	4271	525	627	3054	639	1715	5876
57 Amortization.....	70813	-	*40	*1743	*8	*2484	7024	822	2156	2685	1635	1982	50232
58 Depreciation.....	869703	*428	9485	*13638	36474	94814	185067	62896	82174	84990	45628	61970	192139
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	297047	*430	*2182	*1046	2845	6621	28824	12794	19526	11129	6706	20390	184553
61 Pension, prof sh, stock, annuity.	219354	*623	-	*5469	*5917	9039	62915	10706	26351	15343	10309	20968	51714
62 Employee benefit programs.....	670821	*688	*4353	*5580	*15611	48666	101062	60789	65916	41223	32613	58474	235847
63 Net loss, noncapital assets.....	6090	*93	-	-	*208	-	1487	*331	*1231	*258	701	235	1546
64 Other deductions.....	2225221	*16	33856	*55810	74883	109487	296876	90074	194556	175090	75106	82783	1036684
65 Total receipts less total deducts..	1532591	*-133	38856	*15977	29904	70062	409818	96555	134743	167706	92723	158934	317448
Constructive taxable income from													
66 related foreign corporations.....	91576	-	-	-	-	-	-	-	-	56	-	1238	90281
67 Net income (less deficit), total...	1619463	*-133	38856	*15977	29904	70062	407525	96461	134557	167139	92556	159549	407012
68 Net income, total.....	1773426	*827	38856	*21130	*41736	80984	444693	113488	172091	177038	100136	159549	422900
69 Deficit, total.....	153963	*960	-	*5153	*11832	*10922	37168	*17027	*37534	*9899	7579	-	15887
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*827	*827	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	480487	-	*22436	*5188	*19114	*5969	206300	*53799	80946	*66164	20570	-	-
73 Statutory special deductions, total	311109	-	*8162	*2291	*7156	*18603	19964	*7398	9370	*3501	32166	27078	175418
74 Net operating loss deduction.....	282393	-	*8162	*2291	*6815	*18602	*17830	*7355	*7558	*123	30610	20667	162380
75 Dividends received deduction.....	28716	-	-	-	*342	*2	*2134	*44	*1812	*3378	1556	6411	13038
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	959387	*827	*8257	*13650	*15465	54690	208058	41761	82438	106526	47762	132471	247481
78 Income tax before credits, total...	322383	*281	*1239	*2085	*3228	12197	66745	15080	28077	36481	19774	47255	89940
79 Regular tax.....	311895	*281	*1239	*2085	*2758	12187	66431	14080	27971	36339	16288	45810	86427
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	9586	-	-	-	*470	*10	*285	*1001	*83	-	3401	1241	3094
83 Environmental tax.....	752	-	-	-	-	-	*2	-	*22	81	85	171	392
84 Foreign tax credit.....	3999	-	-	-	-	-	*81	-	*55	46	132	1056	2629
85 U.S. Possessions tax credit.....	659	-	-	-	-	-	659	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	6121	-	-	-	-	*507	*291	*895	*157	*671	808	1801	990
88 Prior year minimum tax credit.....	7948	-	-	-	-	*62	*2407	*275	*824	*941	1331	-	2107
89 Income tax after credits, total....	303654	*281	*1239	*2085	*3228	11628	63306	13910	27040	34823	17502	44398	84214

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4702	*33	*1677	*508	683	292	1060	203	127	57	26	27	9
2 Total assets.....	22843970	-	*58749	*72010	245581	220198	2439491	1443102	1990670	2106401	1861750	4412966	7993051
3 Cash.....	1637691	-	*1756	*6880	42126	20101	295431	163002	135052	219144	126494	298469	329236
4 Notes and accounts receivable....	6214280	-	*477	*537	*57871	39746	654270	385788	573405	544044	441488	1320071	2196582
5 Less: Allowance for bad debts.....	133323	-	-	-	-	*426	6034	2461	8175	6615	7248	28177	74187
6 Inventories.....	4850258	-	*13518	*33058	*56451	83497	601729	402422	501645	553819	401264	901252	1301605
7 U.S. govt. obligations, total....	123612	-	-	-	-	-	*5874	*4557	*29260	*27264	1493	55163	-
8 Tax-exempt securities.....	*142896	-	-	-	-	-	*7474	-	*643	*16750	6101	111929	-
9 Other current assets.....	1558134	-	*20371	-	*8434	*4167	108004	102996	91799	111473	117392	314788	678710
10 Loans to stockholders.....	163327	-	-	-	*7964	*25546	42022	*5655	*4997	*16938	412	59794	-
11 Mortgage and real estate loans....	*43389	-	-	-	-	-	*193	*1744	*760	-	-	-	40692
12 Other investments.....	2814797	-	-	-	*739	*4690	28534	48283	157706	206999	280533	320494	1766820
13 Depreciable assets.....	8425496	-	*34452	*26545	309087	148035	1356488	584839	890491	709728	796309	1389274	2180248
14 Less: Accumulated depreciation	4611100	-	*22230	*6732	250228	113055	735972	321014	529018	422577	444436	686804	1079033
15 Depletable assets.....	*78	-	-	-	-	-	-	-	-	*50	-	29	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	283768	-	-	-	*5936	*6906	30088	32803	23988	34902	27424	29043	92677
18 Intangible assets (Amortizable)...	1196101	-	*514	*12141	*9127	*250	38112	31556	60885	11035	29686	499733	503062
19 Less: Accumulated amortization	504144	-	*317	*448	*2319	*190	21111	19773	23942	*526	2288	287214	141016
20 Other assets.....	638709	-	*10207	*30	*392	*931	34389	22705	81175	*88974	87126	115124	197656
21 Total liabilities.....	22843970	-	*58749	*72010	245581	220198	2439491	1443102	1990670	2106401	1861750	4412966	7993051
22 Accounts payable.....	3118140	-	*6924	*5850	*52997	23493	401014	219574	264901	349389	234973	815928	743097
23 Mort, notes, and bonds under 1 yr	2315044	-	*110123	*24151	*14618	*33532	395715	107881	239419	171113	135406	347757	735329
24 Other current liabilities.....	3985710	-	*60615	*566	*35334	24585	385485	183937	294165	272915	273550	734368	1720189
25 Loans from stockholders.....	580506	-	*28962	*46545	*41482	*26159	57465	*85175	*29707	*11414	3454	87284	162859
26 Mort, notes, bonds, 1 yr or more.	2961471	-	*7297	*20028	*25208	*17902	308561	137437	317195	237764	274760	775770	839548
27 Other liabilities.....	1902545	-	*57361	-	*1658	*1737	70754	38047	94810	68196	122548	228290	1219142
28 Net worth.....	7980554	-	*-212533	*-25129	74284	92790	820496	671051	750472	995610	817058	1423568	2572887
29 Capital stock.....	1251904	-	*22507	*258	24964	6303	69085	60591	53483	78286	146693	243683	546050
30 Paid-in or capital surplus.....	5767495	-	*91	*11787	*30420	*38909	305533	74680	307848	154377	197997	949518	3696335
31 Retained earnings, appropriated.	*64993	-	-	-	-	-	*2005	-	*1770	-	7103	-	54114
32 Retained earnings-unappropriated	-93593	-	*-236954	*-2413	*27540	*14123	381634	145764	198058	461741	429674	148073	-1660835
33 Retained earnings (S Corp).....	1348863	-	*14592	*-34761	*47876	*41018	113589	408974	235154	*348578	50201	123642	-
34 Less: Cost of treasury stock....	359108	-	*12771	-	*56517	*7563	51349	*18959	*45841	*47371	14610	141349	62778
35 Total receipts.....	30778939	*395860	*163209	*98238	520621	505413	4866439	2839524	3069245	2821331	2499588	5761978	7237491
36 Business receipts.....	29849543	*379207	*159186	*98156	511857	487882	4818098	2821784	3012663	2724379	2426654	5614147	6795528
37 Interest.....	222861	*912	*76	-	*879	*584	6702	3808	15112	17235	25083	20085	132384
38 Interest on govt. obligations....	29759	-	-	-	-	-	*336	*1267	*211	*21273	2245	4427	-
39 Rents.....	98217	*8	-	-	*113	*2222	*7802	*3858	1874	*7441	6598	1659	66642
40 Royalties.....	105330	221	-	-	-	-	*6314	-	*741	*9349	1687	21477	65543
41 Net S-T cap gain less net LT loss	*789	-	-	-	-	-	*111	-	*246	*426	5	-	-
42 Net L-T cap gain less net ST loss	90210	32	-	-	-	*3	*6424	-	*1527	*6850	216	28521	46637
43 Net gain, noncapital assets.....	35996	-	*3946	*82	-	*93	2559	873	2448	7533	1046	3559	13856
44 Dividends, domestic corporations.	3525	-	-	-	-	-	*175	-	*12	*1105	69	626	1538
45 Dividends, foreign corporations..	61783	287	-	-	-	-	*3431	*162	*2235	*2593	11641	33573	7861
46 Other receipts.....	280926	*15193	-	-	*7773	14628	14486	7773	32177	23146	24343	33904	107503
47 Total deductions.....	29457002	*392565	*210102	*107906	559563	469231	4636276	2712855	2936269	2629540	233262	5440112	7029321
48 Cost of goods.....	20690745	*309200	*14134	*56080	*351611	296752	3179278	1893641	2112866	1941105	1648630	4072302	4815146
49 Compensation of officers.....	687560	*2483	*12155	*2030	*47471	*36708	242580	88638	65794	35552	45066	61209	47873
50 Salaries and wages.....	2489531	*22602	*118226	*17254	*35380	36039	305686	254076	188403	160751	180466	429144	741504
51 Repairs.....	115308	*139	*371	*178	*3384	*2064	20594	10375	6930	6696	7690	15922	40966
52 Bad debts.....	68456	*5972	-	-	*1162	*653	12820	5328	11702	3950	2647	4889	19333
53 Rent paid on business property....	242856	*3090	*3629	*2972	*17499	*10428	51529	18025	10510	11656	19359	34681	59477
54 Taxes paid.....	643513	*6242	*11939	*1662	18571	14906	156974	59963	62947	59731	65188	87507	97882
55 Interest paid.....	576615	*5544	*396	*5138	*7732	*3996	67310	22180	45239	29289	41932	99004	248855
56 Contributions or gifts.....	15076	*261	-	-	*27	*80	1456	*91	376	1085	3437	3422	4841
57 Amortization.....	66811	*326	*103	*438	*712	*56	2703	3543	7000	5602	2539	23868	19922
58 Depreciation.....	609497	*8079	*1894	*3938	15933	10891	108045	40548	62487	58168	61633	106580	131302
59 Depletion.....	*4203	-	-	-	-	-	-	*4179	-	*24	-	-	-
60 Advertising.....	190844	*888	*180	*1138	*5450	1695	35206	20602	20952	12969	13429	38939	39397
61 Pension, prof sh, stock, annuity.	210533	*430	*1507	-	*2654	*1841	16432	18526	27015	17403	17745	34059	72921
62 Employee benefit programs.....	530687	*5000	*96	*157	*12001	*3970	75864	50020	52815	36877	37060	79265	177561
63 Net loss, noncapital assets.....	14219	*1925	-	-	-	-	497	*297	*888	*1695	263	5186	3467
64 Other deductions.....	2300548	*20384	*45472	*16920	39976	49152	359304	222825	260346	246988	186176	344133	508872
65 Total receipts less total deducts..	1321936	*3295	*-46893	*-9668	-38941	36182	230163	126668	132976	191792	166326	321866	208170
Constructive taxable income from													
66 related foreign corporations.....	40288	-	-	-	-	-	-	-	*1709	*491	1484	27684	8921
67 Net income (less deficit), total...	1332465	*3295	*-46893	*-9668	-38941	36182	229827	125401	134474	171009	165565	345122	217091
68 Net income, total.....	1742821	*21043	-	-	*13756	*40600	296704	149632	188872	183823	207292	374645	266453
69 Deficit, total.....	410356	*17748	*46893	*9668	*52698	*4418	66877	*24230	54398	*12814	41727	29523	49361
70 Net income (less def), Form 1120-A.	*-4147	-	*-24	-	*-4123	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-3350	*-3350	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	398997	*-12545	*-13389	*-8562	*-661	*22819	118928	104076	88753	*42470	23514	33594	-
73 Statutory special deductions, total	267488	831	-	-	-	*15849	*8111	*1695	*20801	15419	19430	68871	116481
74 Net operating loss deduction....	232384	544	-	-	-	*15849	*7384	*1532	*19496	*11992	8600	51617	115370
75 Dividends received deduction....	35104	287	-	-	-	-	*727	*162	*1305	3427	10830	17254	1112
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1006548	*20212	-	-	*2836	*1933	149855	42665	79252	121454	164470	273901	149972
78 Income tax before credits, total...	348458	*6912	-	-	*689	*346	48192	14395	27330	41552	56971	97469	54603
79 Regular tax.....	342247	*6894	-										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3796	*124	*1374	*803	*86	431	607	176	89	42	21	24	20
2 Total assets.....	33650208	-	*23265	*136130	*31179	281089	1306064	1190865	1384144	1518345	1583242	3549475	22646410
3 Cash.....	848896	-	*4623	*7479	*7136	16727	141970	69577	83803	129911	130204	82487	174978
4 Notes and accounts receivable....	5924282	-	*2431	*26321	*9465	77739	418714	337943	348136	448625	312511	725252	3217146
5 Less: Allowance for bad debts.....	135154	-	-	*148	-	*376	3534	4239	5150	11982	7126	18851	83749
6 Inventories.....	5518755	-	*3366	*37217	*2096	91471	311392	433471	357421	363212	372448	777078	2769583
7 U.S. govt. obligations, total....	25380	-	-	-	-	-	-	923	-	84	-	21240	3132
8 Tax-exempt securities.....	*26556	-	-	-	-	-	-	*3202	*295	*11172	-	10649	1238
9 Other current assets.....	1156846	-	-	*1214	-	*3326	45797	31205	32263	56436	74845	164765	746994
10 Loans to stockholders.....	109095	-	*3267	*9612	-	-	*28308	*15943	*24650	*10056	1395	541	15325
11 Mortgage and real estate loans...	*2622	-	-	-	-	-	-	-	-	*200	2188	-	235
12 Other investments.....	7371985	-	-	-	-	*1546	40141	65781	109151	100946	181958	563885	6308576
13 Depreciable assets.....	15854143	-	*55512	*197653	*32286	239387	910480	583787	581665	769334	727439	1603902	10152699
14 Less: Accumulated depreciation	8739832	-	*49456	*161742	*19868	152578	608599	385423	313683	464736	380587	820273	5382886
15 Depletable assets.....	*24914	-	-	-	-	-	-	-	*17875	*1093	-	-	5946
16 Less: Accumulated depletion...	*13806	-	-	-	-	-	-	-	*10062	-	-	-	3744
17 Land.....	402865	-	*216	*615	-	*2883	10583	18007	11735	19970	26380	72266	240212
18 Intangible assets (Amortizable)..	4124153	-	*701	*33	*32	*374	*6362	*20010	125843	93379	130237	285800	3461382
19 Less: Accumulated amortization	769095	-	*129	-	*26	*88	*3622	*7286	11411	*29339	17366	53818	646010
20 Other assets.....	1917604	-	*2735	*17874	*58	*677	8073	*7965	31614	19983	28716	134554	1665354
21 Total liabilities.....	33650208	-	*23265	*136130	*31179	281089	1306064	1190865	1384144	1518345	1583242	3549475	22646410
22 Accounts payable.....	3026754	-	*719	*25654	*2053	54406	184856	173131	202511	227591	211778	378412	1565642
23 Mort, notes, and bonds under 1 yr	2225104	-	*775	*15765	*756	*16650	199715	168422	88491	154628	157753	423692	998459
24 Other current liabilities.....	3892244	-	*325	*15788	*6006	15076	146232	184789	105212	137611	158816	403776	2718614
25 Loans from stockholders.....	552459	-	*2323	*18924	*1591	*43839	86986	*75782	*31288	*30067	3756	19067	238836
26 Mort, notes, bonds, 1 yr or more.	6371564	-	*2955	*56209	-	*45709	192187	121264	250349	230796	262731	667064	4542300
27 Other liabilities.....	4449191	-	*7176	-	*17754	-	*38324	*32673	13794	17334	39483	232745	4058909
28 Net worth.....	13132892	-	*8993	*3791	*3019	105409	457763	443805	692500	720318	748925	1424719	8523651
29 Capital stock.....	3081066	-	*14455	*7939	*37	9917	52237	49659	64473	79249	103166	389177	2310757
30 Paid-in or capital surplus.....	3984607	-	*1127	*32956	*8591	*8330	37115	*18475	191293	39705	191028	669165	2780822
31 Retained earnings, appropriated.	10561	-	-	-	-	-	-	-	-	40	7977	2191	353
32 Retained earnings-unappropriated	5934301	-	*18442	*-35874	*8657	*79718	281973	203353	352395	355423	409345	427441	3833427
33 Retained earnings (S Corp).....	741476	-	*-475	-	*-14266	*35108	*118038	*183758	*100737	*272991	45585	-	-
34 Less: Cost of treasury stock....	619118	-	*24557	*1230	-	*27664	*31599	*11440	*22398	*27090	8178	63254	401707
35 Total receipts.....	35767795	*164431	*34027	*390376	*86232	602854	2611653	2084186	1665538	2612788	1827912	3809551	19878247
36 Business receipts.....	34691954	*164028	*33970	*380209	*86113	598888	2569563	2072847	1635066	2559523	1794130	3701246	19096371
37 Interest.....	167792	*308	*57	*91	*7	*1792	4228	3082	4722	10528	8947	18400	115630
38 Interest on govt. obligations....	4272	-	-	-	-	-	-	*1681	*132	*925	64	919	550
39 Rents.....	32240	-	-	-	-	*105	*2307	-	*2556	*4187	351	6279	16455
40 Royalties.....	113965	-	-	-	-	-	-	-	*1799	*1815	2728	8072	99551
41 Net S-T cap gain less net LT loss	*247	-	-	-	-	*59	-	-	*-0	-	80	95	13
42 Net L-T cap gain less net ST loss	72182	-	-	-	-	*299	*27	*537	-	*982	4578	6218	59543
43 Net gain, noncapital assets.....	57550	*2	-	-	-	*851	*1653	*1115	6340	7671	762	2753	36403
44 Dividends, domestic corporations.	5227	-	-	-	-	-	*89	*693	*1806	*860	138	311	1331
45 Dividends, foreign corporations..	370506	-	-	-	-	-	-	-	*1131	*2298	5891	11696	349491
46 Other receipts.....	251858	*93	*10076	*111	*859	33787	4232	11985	23999	10243	53563	102909	102909
47 Total deductions.....	33805250	*184712	*33156	*396952	*95874	558622	2526498	1991644	1566062	2440479	1726017	3650533	18634700
48 Cost of goods.....	22879614	*119246	*6128	*226641	*35077	381585	1673525	1430497	1126344	1794320	1248556	2516946	12320751
49 Compensation of officers.....	610152	*7194	*7706	*25794	*24050	*31039	168139	87311	35550	78629	18952	42772	83015
50 Salaries and wages.....	2510996	*11732	*46691	*1549	*35362	198864	134632	114632	147548	115891	264020	1440075	255429
51 Repairs.....	301013	*239	*299	*5429	*309	*1855	12430	3503	2826	6019	2829	9847	31405
52 Bad debts.....	62004	*679	-	-	*227	*810	3606	8380	3502	7376	1395	4623	173829
53 Rent paid on business property...	304233	*611	*2408	*11714	*2564	*5130	32998	24426	13732	10263	6561	19996	394384
54 Taxes paid.....	754379	*2060	*1692	*11635	*4653	23002	87530	37293	39520	44768	32670	75172	548515
55 Interest paid.....	800429	*1426	*315	*7808	*470	*7587	38740	24817	26201	37419	33890	73241	394815
56 Contributions or gifts.....	34894	-	*72	*67	*18	*569	1121	*411	827	1637	1025	3028	26120
57 Amortization.....	75208	147	*129	*14	*6	*87	356	2200	3576	2722	8646	10954	46372
58 Depreciation.....	1069841	*1633	*1072	*14219	*6210	21920	61217	33194	40070	47341	49226	144230	649508
59 Depletion.....	363	-	-	-	-	-	-	-	-	-	-	-	363
60 Advertising.....	227156	*445	*721	*1760	*335	*2129	22922	14444	9999	14659	13294	27855	118592
61 Pension, prof sh, stock, annuity.	433148	*458	-	-	*1773	*1809	17413	11258	7848	17881	8566	24029	362112
62 Employee benefit programs.....	959467	*2111	*72	*3935	*2635	*12982	27819	21397	26699	42274	25545	79330	714669
63 Net loss, noncapital assets.....	17270	3	-	-	-	*1	*533	*377	*790	*2917	2479	2007	8164
64 Other deductions.....	2765083	*36727	*12542	*41245	*15998	32757	179285	157504	113947	184708	156492	352483	1481396
65 Total receipts less total deducts..	1962545	*-20281	*871	*-6575	*-9642	44231	85155	92542	99476	172309	101895	159018	1243547
Constructive taxable income from													
66 related foreign corporations.....	241524	-	-	-	-	-	-	-	-	*3057	1757	12647	224063
67 Net income (less deficit), total...	2199797	*-20281	*871	*-6575	*-9642	44231	85155	90861	99344	174441	103588	170746	1467060
68 Net income, total.....	2486168	*13241	*1848	*9691	*3903	44231	127007	96172	109111	182783	127084	224096	1547001
69 Deficit, total.....	286370	*33521	*977	*16266	*13545	-	*41852	*5312	*9767	*8343	23496	53350	79941
70 Net income (less def), Form 1120-A.	*-497	-	*-497	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	157919	*-33521	*-475	*-13545	*8626	*25785	*61791	*36195	*64678	8384	37201	76213	31050
73 Statutory special deductions, total	147177	3130	*1199	*3208	-	*1587	*2452	*3421	*3010	*4609	3836	33540	31050
74 Net operating loss deduction....	91041	3130	*1199	*3208	-	-	-	-	-	-	-	-	-
75 Dividends received deduction.....	56136	-	-	-	-	-	*19	*361	*2529	*2163	2240	3661	45163
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2111433	*10111	*649	*6484	*3903	*34018	77877	29918	67411	110755	112623	186896	1470788
78 Income tax before credits, total...	739176	*3466	*97	*973	*667	*9329	24574	9993	23242	38116	39605	69344	519770
79 Regular tax.....	727732	*3393	*97	*973	*667	*9329	24479	9914	23229	37804	38851	64262	514733
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	101	-	-	-	-	-	-	-	-	-	-	-	101
82 Alternative minimum tax.....	8959	69	-	-	-	-	*71	*79	-	*214	682	4826	3019
83 Environmental tax.....	2356	*5	-	-	-	-	-	-	*13	97	65	257	1917
84 Foreign tax credit.....	153661	-	-	-	-	-	-	-	*32	*2221	2348	9176	139883
85 U.S. Possessions tax credit.....	12744	18	-	-	-	-	259	896	366	-	11206	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	11295	-	-	-	-	*26	*3	*482	*62	1317	1688	7716	2715
88 Prior year minimum tax credit....	4873	-	-	-	-	*331	*7	*25	*268	*136	38	1354	2715
89 Income tax after credits, total....	556603	*3448	*97	*973	*667	*8999	24282	9069	22093	35697	24696	57126	369456

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2657	*50	*1521	*431	*53	*34	312	80	58	33	33	15	38
2 Total assets.....	121728908	-	*40310	*74459	*14784	*31802	736411	561045	927363	1155702	2487689	2403156	113296187
3 Cash.....	7534008	-	*3800	*9115	*236	*1765	106606	91861	151435	95734	428574	223237	6421646
4 Notes and accounts receivable....	36293553	-	*11100	*24680	*6519	*8180	170626	162706	293980	376433	756935	655228	33827166
5 Less: Allowance for bad debts.....	782810	-	-	*35	-	-	*2854	8554	4888	19925	60818	31230	654505
6 Inventories.....	14143534	-	*16658	*18884	*924	*19734	173023	190796	189893	264924	372718	346456	12549524
7 U.S. govt. obligations, total....	*253834	-	-	*71	-	-	*4507	*61	-	-	49256	-	199938
8 Tax-exempt securities.....	*445283	-	-	-	-	-	-	-	*19727	-	20282	-	405273
9 Other current assets.....	9762612	-	*1995	*211	*419	*215	56898	18353	36481	121517	223125	186707	9116692
10 Loans to stockholders.....	15121	-	*1994	*6765	-	-	-	-	*1874	*634	3854	-	-
11 Mortgage and real estate loans....	7115	-	-	-	-	-	-	-	-	-	-	-	7115
12 Other investments.....	21031964	-	-	-	-	*108739	*6822	39867	99256	224147	311433	20241701	-
13 Depreciable assets.....	53758247	-	*26282	*29224	*13368	*2108	200642	147853	227402	455771	663951	927766	51063879
14 Less: Accumulated depreciation	32987358	-	*21705	*14927	*6683	*424	118338	102685	98069	315509	385553	504458	31419007
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	952963	-	-	-	-	*9376	*1425	*9684	*14027	15767	41718	860967	-
18 Intangible assets (Amortizable)...	4047798	-	*31	*456	-	*167	*34727	*27521	40676	75460	168509	524004	3176247
19 Less: Accumulated amortization	1817293	-	*23	*84	-	*42	*15191	*20090	*14075	32665	53517	416476	1265130
20 Other assets.....	9070338	-	*179	*99	-	*100	7650	44975	33379	20046	60458	138770	8764680
21 Total liabilities.....	121728908	-	*40310	*74459	*14784	*31802	736411	561045	927363	1155702	2487689	2403156	113296187
22 Accounts payable.....	17371711	-	*46206	*20776	*2096	*31908	153880	149232	175279	330590	364119	310395	15787230
23 Mort, notes, and bonds under 1 yr	15459822	-	*3884	*21882	*1844	*3597	92787	*39209	170916	69491	181705	277246	14597261
24 Other current liabilities.....	13327863	-	*1926	*6507	*813	*8643	105167	94028	106697	195018	326895	449473	12032696
25 Loans from stockholders.....	839879	-	*2007	*3798	-	-	*78855	*30636	*151	*15836	40870	-	667726
26 Mort, notes, bonds, 1 yr or more.	17512807	-	*13211	*27481	*3936	-	178283	*28134	67941	93618	120897	475407	16503898
27 Other liabilities.....	20215444	-	*-115	-	-	*9471	*28132	*4678	*78288	*53752	73406	203692	19764139
28 Net worth.....	37001383	-	*-26809	*-5985	*6095	*-21818	99306	215128	328092	397396	1379797	686943	33943237
29 Capital stock.....	10183067	-	*10957	*182073	*53	*1982	649697	163452	117317	267371	613357	165596	8011212
30 Paid-in or capital surplus.....	32025671	-	*1397	*19489	-	*6556	417256	*811400	414134	969414	1627694	468474	27289857
31 Retained earnings, appropriated.	*13833	-	-	-	-	-	-	-	*13658	-	-	-	175
32 Retained earnings-unappropriated	-846657	-	*-16036	*-205148	-	*-30356	-1015012	-868888	-275764	-866286	-794710	58736	3166808
33 Retained earnings (S Corp).....	334528	-	*-23127	*-2303	*6042	-	*48386	*116153	*58914	*79051	51412	-	-
34 Less: Cost of treasury stock....	4709060	-	-	*95	-	-	*1021	*6989	*167	*52153	117956	5863	4524815
35 Total receipts.....	151216908	*609021	*237246	*536860	*82208	*72411	1140753	950688	1458634	2121340	3150680	2843662	138013406
36 Business receipts.....	128327590	*570702	*201714	*536345	*82208	*72371	1120238	939193	1445345	2101047	3043804	2656000	115558626
37 Interest.....	2240886	*8658	*13	*48	-	-	7108	*2699	6129	7536	23812	35197	2149688
38 Interest on govt. obligations....	131661	*498	-	-	-	-	-	*817	*991	*418	6544	1686	120708
39 Rents.....	144462	311	-	-	-	-	*316	-	*177	*19	1715	14556	127368
40 Royalties.....	13533199	*1082	-	-	-	-	-	*35	*141	*114	10477	15574	13505775
41 Net S-T cap gain less net LT loss	10928	-	-	-	-	-	-	-	-	-	414	-	10514
42 Net L-T cap gain less net ST loss	816157	-	-	-	-	-	-	-	-	-	483	36910	778764
43 Net gain, noncapital assets.....	170415	*11886	*120	-	-	-	*67	*8	*49	*342	385	4375	153181
44 Dividends, domestic corporations.	47597	-	-	-	-	-	*324	-	*31	*9	217	4233	42784
45 Dividends, foreign corporations..	2137197	*501	-	-	-	-	*2100	-	*2592	*2173	18951	17472	2093408
46 Other receipts.....	3656816	*15383	*35399	*468	-	*40	10600	7937	3179	9683	43879	57659	3472590
47 Total deductions.....	142436710	*827838	*249350	*561817	*63543	*100916	1176457	963703	1464615	2065559	3167587	2810232	128985093
48 Cost of goods.....	86759866	*337344	*78325	*451263	*22785	*75856	673192	552150	914744	1294250	1858169	1623193	78878595
49 Compensation of officers.....	824317	*25397	*19639	*12306	*2960	*1706	114330	25100	43246	44444	66948	49426	418815
50 Salaries and wages.....	15315731	*173935	*49400	*25842	*19135	*8801	155601	146053	175066	268030	424102	481907	13387859
51 Repairs.....	2061659	*8832	*5100	*1805	*527	*106	2776	1446	3021	6707	11914	16902	2002525
52 Bad debts.....	383087	*1359	*1858	*439	*66	-	*1122	5811	2969	6827	23243	14545	324849
53 Rent paid on business property...	1972908	*14558	*10124	*5445	*2811	*879	16888	10446	10862	24274	29849	42789	1803982
54 Taxes paid.....	2116292	*21366	*6845	*4636	*2178	*1385	30028	18168	25880	41761	58226	42546	1863273
55 Interest paid.....	3323351	*12206	*340	*4412	*217	*895	12056	10286	16675	26616	30064	61159	3148427
56 Contributions or gifts.....	118162	-	-	-	-	-	*158	-	*492	*150	243	527	116592
57 Amortization.....	999009	*15944	-	*88	-	*59	*6248	*2807	1450	16772	23714	9786	922140
58 Depreciation.....	4825816	*65964	*255	*1651	*1256	*343	14944	17106	20775	44155	78721	112360	4468286
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	2119863	*5634	*15767	*782	*2087	*2193	9508	17544	24480	32131	74700	19860	1915178
61 Pension, prof sh, stock, annuity.	623318	*26559	*941	-	-	-	*7920	*8450	2911	4890	10090	9234	552324
62 Employee benefit programs.....	2428911	*13433	-	*278	*787	*349	11731	17240	11050	34762	44236	68190	2228855
63 Net loss, noncapital assets.....	206070	*22433	-	*99	-	-	*585	*8	8741	*747	3032	3731	166695
64 Other deductions.....	18358351	*82873	*60758	*52771	*8734	*8345	119373	131088	202254	219041	430337	254078	16788699
65 Total receipts less total deducts..	8780198	*-218817	*-12104	*-24957	*18664	*-28505	-135705	-13015	-5981	55781	-16907	33429	9028313
Constructive taxable income from													
66 related foreign corporations.....	2264337	*39385	-	-	-	-	-	-	*2748	*720	9351	816	2211316
67 Net income (less deficit), total....	10912873	*-179930	*-12104	*-24957	*18664	*-28505	-35705	-13832	-4224	56084	-14100	32560	11118921
68 Net income, total.....	12410073	*27614	*2096	*13311	*18664	-	*50679	*65343	108727	119971	217013	137513	11649142
69 Deficit, total.....	1497199	*207544	*14200	*38268	-	*28505	86384	*79174	*112951	*63887	231112	104953	530221
70 Net income (less def), Form 1120-A.	*-35	-	*-35	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	215831	*19194	*-4799	*10197	*18664	-	*30735	*38275	*41512	*46535	15518	-	-
73 Statutory special deductions, total	2608243	*7692	-	-	-	-	*2326	*9625	*4151	*28397	45337	15393	2495321
74 Net operating loss deduction.....	2309417	*7692	-	-	-	-	-	*9625	*4151	*26241	29581	10095	2222033
75 Dividends received deduction....	298825	-	-	-	-	-	*2326	-	*-0	*2156	15756	5298	273288
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	9624440	*728	-	*3115	-	*18055	*17443	63064	*45040	158235	122228	9196532	-
78 Income tax before credits, total...	3502055	*229	-	*467	-	*5387	*6065	21465	15992	55454	43443	3353553	-
79 Regular tax.....	3364787	*227	-	*467	-	*5387	*5931	21438	*15304	54726	42634	3218674	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	122986	-	-	-	-	-	-	*126	-	*625	524	618	121092
83 Environmental tax.....	14233	*2	-	-	-	-	-	*9	*27	*63	204	142	13787
84 Foreign tax credit.....	2042435	*74	-	-	-	-	-	-	*2180	5	2145	632	2037398
85 U.S. Possessions tax credit.....	40996	-	-	-	-	-	-	-	-	-	-	-	40996
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	60419	*14	-	-	-	-	*13	*830	*1324	*314	2603	1196	54124
88 Prior year minimum tax credit....	*11432	-	-	-	-	-	-	-	*113	*267	855	1017	9180
89 Income tax after credits, total....	1346772	*141	-	*467	-	-	*5374	*5235	17847	15405	49851	40598	1211855

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	6612	*9	*1755	1956	1003	682	826	176	103	44	18	19	19
2 Total assets.....	28975079	-	*82409	303366	351717	473406	1856048	1313801	1503120	1527030	1265240	2761962	17536981
3 Cash.....	1244730	-	*24519	26139	36437	47262	183120	112562	116004	70610	94968	149724	383387
4 Notes and accounts receivable....	6954804	-	*1325	*51154	68661	179579	554614	282092	389544	371352	297356	647997	4111131
5 Less: Allowance for bad debts.....	134406	-	-	-	*482	*471	5922	4255	5486	10402	11212	15711	80464
6 Inventories.....	5289809	-	*10653	47794	78439	147228	467161	304851	461755	301700	296750	487558	2685920
7 U.S. govt. obligations, total....	*60976	-	-	-	*13012	-	-	*25220	*6522	-	4483	7828	3911
8 Tax-exempt securities.....	*12919	-	-	-	-	-	-	*4490	*1056	*5372	-	-	2000
9 Other current assets.....	1631150	-	*339	*8322	*7354	16031	90623	73131	66591	66862	36717	154989	1110192
10 Loans to stockholders.....	94729	-	*6913	*14308	*21357	*3409	26363	*6275	*2025	*79	-	-	14000
11 Mortgage and real estate loans...	*2727	-	-	-	-	*2727	-	-	-	-	-	-	-
12 Other investments.....	2635624	-	-	*5080	*28032	*5851	65074	66966	56181	141155	103448	334986	1828853
13 Depreciable assets.....	13952904	-	*118716	406422	313965	315219	1323148	779471	867600	719145	475883	1073858	7559479
14 Less: Accumulated depreciation	7719101	-	*84550	260302	224934	251667	927979	407370	532630	344200	243881	575048	3866538
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	290353	-	-	*2436	*685	*3043	33205	23732	21443	18514	31192	33621	122481
18 Intangible assets (Amortizable)...	1910239	-	*180	*294	*3933	*2759	38357	*47323	49689	188894	127896	366025	1084888
19 Less: Accumulated amortization	262708	-	*105	*277	*153	*782	18955	*18405	16759	57353	25029	75064	49826
20 Other assets.....	3010330	-	*4421	*1996	*5411	*3219	27239	17717	19585	55302	76669	171201	2627568
21 Total liabilities.....	28975079	-	*82409	303366	351717	473406	1856048	1313801	1503120	1527030	1265240	2761962	17536981
22 Accounts payable.....	4560724	-	*3619	22471	47876	133378	268724	162256	165391	188817	147881	472096	2948215
23 Mort, notes, and bonds under 1 yr	1378705	-	*17045	*13825	*38785	42218	224821	144862	212094	180126	114167	82162	308600
24 Other current liabilities.....	3850247	-	*4708	13589	32513	80793	167707	124431	176415	214628	134531	291835	2609096
25 Loans from stockholders.....	404002	-	*11088	*22503	*38994	*39262	138482	*21100	*4112	*2829	30742	88835	6055
26 Mort, notes, bonds, 1 yr or more.	6433393	-	*31908	101080	*72259	65565	229379	218767	162368	346918	169957	520855	4514337
27 Other liabilities.....	2221859	-	-	*9310	*90	*18003	33443	33608	23949	52462	80955	243861	1726179
28 Net worth.....	10126150	-	*14042	120588	121201	94185	793492	608777	758790	541250	587007	1062319	5424499
29 Capital stock.....	1507403	-	*46416	14098	32480	14697	255173	80790	38857	196231	90221	335502	402938
30 Paid-in or capital surplus.....	6097601	-	*45351	*15930	*24497	*3750	160158	116135	126226	308266	288802	441032	4567454
31 Retained earnings, appropriated.	*27666	-	-	-	*13997	-	-	-	5552	-	-	8041	76
32 Retained earnings-unappropriated	2176064	-	*-61445	98976	74563	74681	407579	286355	277064	-65790	189357	298860	595864
33 Retained earnings (S Corp).....	785402	-	*1324	*27358	*-23729	*22752	49250	*134131	333005	*123408	117904	-	-
34 Less: Cost of treasury stock...	467987	-	*17604	*35774	*606	*21694	78668	*8634	*16362	*26418	99277	21117	141833
35 Total receipts.....	42363516	*42576	*218571	1031718	753255	1398127	3563199	2121375	2430562	1995294	1761701	3489914	23557223
36 Business receipts.....	41325383	41800	*209497	1030203	750708	1386521	3524934	2108045	2412555	1952355	1729329	3386742	22792693
37 Interest.....	306111	*12	*263	*829	*1176	2169	9636	3753	5313	5904	10519	55564	210973
38 Interest on govt. obligations....	4827	-	-	-	*1	-	*193	*278	*506	*592	464	1744	1050
39 Rents.....	63080	-	-	-	-	*436	*5733	*226	*182	*1775	1296	2723	50708
40 Royalties.....	155655	261	*5523	-	*-0	-	-	*249	*30	*296	389	5015	143893
41 Net S-T cap gain less net LT loss	*779	-	-	-	-	*80	-	-	*4	-	684	12	-
42 Net L-T cap gain less net ST loss	31943	37	-	-	*441	*290	*233	*682	*522	*238	735	3334	25430
43 Net gain, noncapital assets.....	21108	-	*65	-	*349	*390	*2666	*743	1625	*468	670	2930	11202
44 Dividends, domestic corporations.	22436	-	*202	-	-	*30	*1107	*337	*13	*1336	194	350	18868
45 Dividends, foreign corporations..	112501	-	-	-	-	-	-	-	*1558	*2869	2095	15287	90693
46 Other receipts.....	319693	*466	*3021	*686	*581	8292	18617	7062	8253	29460	15327	16215	211713
47 Total deductions.....	40647814	43502	*228279	1008759	763552	1340791	3518993	2007732	2284787	1934083	1647536	3348380	22521419
48 Cost of goods.....	29014430	29565	*97913	455742	646627	944736	2447037	1367684	1589699	1373207	1161254	2361109	16721856
49 Compensation of officers.....	729170	1057	*18207	122714	*39918	57597	144464	60501	70181	69604	41151	29313	74463
50 Salaries and wages.....	2640947	3689	*22580	136078	*40303	83012	231365	179951	172822	120105	106161	241939	1302943
51 Repairs.....	228069	194	*1156	9658	*4405	5286	30756	6539	7850	6047	4915	11091	140172
52 Bad debts.....	111590	1	*340	*718	*5013	*3156	7276	1994	6003	2609	10741	45060	28678
53 Rent paid on business property...	373857	146	*15931	37376	*19735	22108	45803	17632	16745	9150	9614	21698	157919
54 Taxes paid.....	834456	1222	*7275	45746	32121	32107	105872	55154	58503	43984	34341	59413	358718
55 Interest paid.....	914380	660	*5333	11865	12950	9881	51154	37439	35894	48481	35763	94441	570520
56 Contributions or gifts.....	20793	-	*194	*104	*468	488	2437	1080	2437	1080	329	2074	13344
57 Amortization.....	190487	368	*422	*35	*224	*784	3647	*1535	5676	10311	5233	14780	147471
58 Depreciation.....	980556	1090	*12837	38701	26551	17160	82154	71924	72055	52599	38562	75276	491648
59 Depletion.....	*24	-	-	-	-	-	-	-	-	*24	-	-	-
60 Advertising.....	379585	404	*1849	5944	10294	13383	27056	15552	13172	12212	25058	29771	224890
61 Pension, prof sh, stock, annuity.	276491	293	-	*5722	*8240	*108	22788	13598	16439	15176	12189	22262	159677
62 Employee benefit programs.....	854878	1234	*2726	17358	*16057	13495	44589	34239	37921	37884	33256	80251	535868
63 Net loss, noncapital assets.....	22764	2	*102	-	-	-	-	*799	*19	*19	4939	720	4395
64 Other deductions.....	3075337	3577	*41712	120807	83010	137509	273745	141535	180728	127477	128248	248133	1588857
65 Total receipts less total deducts..	1715702	*-926	*-9708	22958	-10297	57336	44207	113643	145775	61210	114165	141534	1035804
Constructive taxable income from													
66 related foreign corporations.....	289962	-	-	-	-	-	-	-	*11	*361	1021	4116	284453
67 Net income (less deficit), total...	2000837	*-926	*-9708	22958	-10297	57336	44014	113365	145279	60980	114723	143906	1319207
68 Net income, total.....	2408742	*77	*18957	*36525	*14204	61054	162456	126665	170783	102066	117202	228695	1370059
69 Deficit, total.....	407905	1003	*28665	*13566	*24501	*3718	118442	*13300	*25504	*41086	2479	84789	50852
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*77	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	224156	-	*3915	*25184	*-12252	*33637	16758	*31978	89848	*16975	18113	-	-
73 Statutory special deductions, total	198483	*10	*5830	*7702	*698	*9600	27924	*14047	*6717	*8704	6328	22050	88875
74 Net operating loss deduction....	140928	*10	*5830	*7702	*698	*9579	*27150	*13811	*5608	*5966	5324	18434	40817
75 Dividends received deduction....	57555	-	-	-	-	*21	*775	*236	*1109	*2737	1004	3616	48058
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1928936	*67	-	*3639	*13506	*17839	81742	80640	74213	*76405	93047	206652	1281187
78 Income tax before credits, total...	634216	*10	-	*546	*2415	*4386	26915	27508	25294	26065	32193	72949	415934
79 Regular tax.....	624027	*10	-	*546	*2415	*4386	26724	27196	25211	*25978	31792	71993	407775
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	7885	-	-	-	-	-	*191	*309	*57	*27	173	859	6270
83 Environmental tax.....	2087	-	-	-	-	-	-	-	*3	*26	*61	103	1721
84 Foreign tax credit.....	167513	-	-	-	-	-	-	-	*178	*149	532	2827	163828
85 U.S. Possessions tax credit.....	23216	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	19631	-	-	-	-	*28	*364	*1088	*54	*127	35	585	17349
88 Prior year minimum tax credit.....	12059	-	-	-	-	*154	*770	*99	*746	*19	795	1512	7963
89 Income tax after credits, total....	411797	*10	-	*546	*2415	*4204	25781	26320	24317	25770	30832	44808	226795

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	329	***	-	-	***	*37	*67	*25	*17	*5	10	8	8	
2 Total assets.....	16141097	-	-	-	***	*20240	*163893	*193650	*233039	*176329	692924	1400636	13199640	
3 Cash.....	397638	-	-	-	***	*145	*24500	*16261	*15890	*8578	34639	33905	255180	
4 Notes and accounts receivable....	3309479	-	-	-	***	-	*28082	*73571	*60652	*57220	162083	463733	2454430	
5 Less: Allowance for bad debts.....	66720	-	-	-	***	-	*866	-	*538	*2449	4359	7694	50814	
6 Inventories.....	2896340	-	-	-	***	*227	*58602	*40596	*78763	*51064	148948	354571	2129998	
7 U.S. govt. obligations, total....	-	-	-	-	***	-	-	-	-	-	-	-	-	
8 Tax-exempt securities.....	*30637	-	-	-	***	*20380	-	-	-	-	-	10257	-	
9 Other current assets.....	586142	-	-	-	***	-	*5231	*3331	*9482	*4702	33289	24981	504796	
10 Loans to stockholders.....	*2458	-	-	-	***	-	*823	-	*1635	-	-	-	-	
11 Mortgage and real estate loans....	-	-	-	-	***	-	-	-	-	-	-	-	-	
12 Other investments.....	2218566	-	-	-	***	-	*1408	*2917	*3937	*298	72762	67051	2070194	
13 Depreciable assets.....	7928254	-	-	-	***	*1240	*60739	*69646	*140604	*115029	440858	543395	6546210	
14 Less: Accumulated depreciation	4232847	-	-	-	***	*1194	*24031	*22791	*88389	*63399	265038	267814	3494515	
15 Depletable assets.....	2918	-	-	-	***	-	-	-	-	-	-	2918	-	
16 Less: Accumulated depletion...	2819	-	-	-	***	-	-	-	-	-	-	2819	-	
17 Land.....	85912	-	-	-	***	-	*1267	*5686	*4207	*2508	7228	9558	55458	
18 Intangible assets (Amortizable)...	1815076	-	-	-	***	-	*4122	*1518	*1069	*861	32663	157908	1612062	
19 Less: Accumulated amortization	389646	-	-	-	***	-	*1156	*9	*1042	*841	6701	20616	358105	
20 Other assets.....	1559709	-	-	-	***	*-558	*5172	*2924	*6768	*2760	36553	31302	1474745	
21 Total liabilities.....	16141097	-	-	-	***	*20240	*163893	*193650	*233039	*176329	692924	1400636	13199640	
22 Accounts payable.....	1657773	-	-	-	***	*1458	*50081	*77280	*41133	*20003	73955	175400	1211773	
23 Mort, notes, and bonds under 1 yr	1522357	-	-	-	***	-	*17308	*3502	*35988	*6833	102039	181255	1172015	
24 Other current liabilities.....	1376532	-	-	-	***	-	*23652	*20176	*38073	*18421	85160	143279	1047082	
25 Loans from stockholders.....	*72921	-	-	-	***	-	*3215	*2943	-	-	-	-	-	
26 Mort, notes, bonds, 1 yr or more.	3196110	-	-	-	***	-	*54543	*24317	*7480	*11579	128092	330109	2636481	
27 Other liabilities.....	2337574	-	-	-	***	-	*18	-	*-1948	*4156	26078	20295	2288976	
28 Net worth.....	5977830	-	-	-	***	*18782	*15077	*65431	*112314	*115337	277600	550299	4843314	
29 Capital stock.....	717330	-	-	-	***	*37	*583	*2067	*16397	*36242	143737	202294	303351	
30 Paid-in or capital surplus.....	2389384	-	-	-	***	-	*36534	*4431	*390	-	123978	259103	1964948	
31 Retained earnings, appropriated.	335	-	-	-	***	-	-	-	-	-	-	-	335	
32 Retained earnings-unappropriated	3491800	-	-	-	***	*18745	*-16309	*35455	*68696	*79095	10575	40193	3252403	
33 Retained earnings (S Corp).....	*82600	-	-	-	***	-	-	*27350	*27442	-	-	63701	-	
34 Less: Cost of treasury stock....	703619	-	-	-	***	-	*5731	*3871	*611	-	690	14992	677724	
35 Total receipts.....	22311827	***	-	-	***	*14343	*389251	*436297	*496280	*479010	1020916	2250302	17009388	
36 Business receipts.....	21765476	***	-	-	***	*14328	*384906	*431717	*480297	*476771	1004323	2238839	16518970	
37 Interest.....	170961	***	-	-	***	*15	*332	*150	*374	*1347	3239	2026	163422	
38 Interest on govt. obligations....	*438	-	-	-	***	-	-	-	-	*11	412	-	15	
39 Rents.....	7227	***	-	-	***	-	*10	-	*1731	159	1324	35	3919	
40 Royalties.....	247559	-	-	-	***	-	-	-	*1183	-	1734	382	244261	
41 Net S-T cap gain less net LT loss	86	-	-	-	***	-	*6	-	-	-	-	-	86	
42 Net L-T cap gain less net ST loss	*8735	-	-	-	***	-	*231	*223	*11	*9	42	98	8332	
43 Net gain, noncapital assets.....	3845	-	-	-	***	-	-	*230	-	14	2	-	703	
44 Dividends, domestic corporations.	*949	-	-	-	***	-	-	-	-	-	483	-	28807	
45 Dividends, foreign corporations..	29290	-	-	-	***	-	-	-	-	-	9333	8548	37641	
46 Other receipts.....	77261	***	-	-	***	*4876	*403199	*397753	*471686	*441205	998457	2207044	16614280	
47 Total deductions.....	21765382	***	-	-	***	*67	*269962	*305479	*369397	*380208	677202	1797323	11269874	
48 Cost of goods.....	15254243	***	-	-	***	-	*8505	*7918	*5626	*1461	9530	7737	44134	
49 Compensation of officers.....	85883	***	-	-	***	-	*45232	*26579	*15021	*6422	82053	53389	848396	
50 Salaries and wages.....	1082458	***	-	-	***	-	*1101	*1180	*566	*300	1162	2318	112011	
51 Repairs.....	118779	***	-	-	***	-	*666	*487	*835	*17	1065	2249	28222	
52 Bad debts.....	33542	***	-	-	***	-	*4849	*1214	*1453	*2099	10807	3811	109704	
53 Rent paid on business property...	139344	***	-	-	***	-	*6407	*7835	*9778	*10607	19195	27159	183246	
54 Taxes paid.....	265890	***	-	-	***	-	*7154	*2014	*7027	*1932	19144	37854	420733	
55 Interest paid.....	501332	***	-	-	***	-	*15	*131	*165	*39	440	526	8653	
56 Contributions or gifts.....	9980	***	-	-	***	*4	*1681	*89	*32	*45	3576	7331	33054	
57 Amortization.....	46117	***	-	-	***	-	*5885	*5789	*8116	*9072	27782	57302	390618	
58 Depreciation.....	509385	***	-	-	***	-	-	-	-	-	-	23	-	
59 Depletion.....	23	***	-	-	***	-	*13371	*1542	*4583	*778	32401	77824	478023	
60 Advertising.....	616283	***	-	-	***	-	-	*899	*18	*373	4615	3213	53068	
61 Pension, prof sh, stock, annuity.	62200	***	-	-	***	-	*2142	*1447	*2595	*7473	9672	17995	444029	
62 Employee benefit programs.....	486286	***	-	-	***	-	-	-	*67	*355	377	7784	3268	
63 Net loss, noncapital assets.....	11919	***	-	-	***	-	-	-	-	-	-	-	-	
64 Other deductions.....	2541717	***	-	-	***	*4804	*36228	*35149	*46406	*20025	99437	103204	2187248	
65 Total receipts less total deducts..	546445	***	-	-	***	*9467	*-13947	*38545	*24594	*37805	22459	43258	395108	
Constructive taxable income from	-	-	-	-	***	-	-	*753	-	-	244	-	16583	
66 related foreign corporations....	*17581	-	-	-	***	-	-	-	-	-	22291	43258	411676	
67 Net income (less deficit), total...	563588	***	-	-	***	*9467	*3060	*39298	*30027	*37794	54293	69601	431749	
68 Net income, total.....	681730	***	-	-	***	-	*17008	-	*5432	-	32002	26343	20073	
69 Deficit, total.....	118142	***	-	-	***	-	-	-	-	-	-	-	-	
70 Net income (less def), Form 1120-A.	-	-	-	-	***	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	***	-	-	-	-	-	-	22913	-	
72 Net income (less def), Form 1120S..	*47369	-	-	-	***	-	*785	*161	-	10	14011	-	41997	
73 Statutory special deductions, total	56963	-	-	-	***	-	*785	-	-	-	13527	-	33828	
74 Net operating loss deduction....	*48139	-	-	-	***	-	-	-	-	10	485	-	8169	
75 Dividends received deduction.....	8824	-	-	-	***	-	-	*161	-	-	-	-	-	
76 Public utility div paid deduction	-	-	-	-	***	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	568920	***	-	-	***	*8682	*3060	*24002	*12076	*37784	40432	46688	389753	
78 Income tax before credits, total...	203817	***	-	-	***	*2762	*894	*8167	*4091	*13001	14049	162727	142458	
79 Regular tax.....	196833	***	-	-	***	*2762	*894	*8161	*4084	*12962	13787	16271	136248	
80 Personal holding company tax....	-	-	-	-	***	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	***	-	-	-	-	-	209	399	5617	
82 Alternative minimum tax.....	6225	-	-	-	***	-	-	*6	*7	*39	53	57	592	
83 Environmental tax.....	759	***	-	-	***	-	-	*240	-	-	82	3	19464	
84 Foreign tax credit.....	*19788	-	-	-	***	-	-	-	-	-	-	-	-	
85 U.S. Possessions tax credit.....	-	-	-	-	***	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	-	-	-	-	***	-	-	-	-	-	69	-	4158	
87 General business credit.....	*4336	-	-	-	***	-	*109	-	-	-	-	-	-	
88 Prior year minimum tax credit.....	58	-	-	-	***	-	-	-	-	58	-	-	-	
89 Income tax after credits, total....	179635	***	-	-	***	*2762	*785	*7928	*4091	*12943	13898	16724	118836	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2359	***	*939	*303	***	*232	256	45	88	50	41	27	31
2 Total assets.....	58772227	***	*21695	*51435	***	*180252	573755	314422	1451732	1628716	3113775	3870836	47438454
3 Cash.....	3833836	***	*1615	*4638	***	*33899	58794	59455	240132	173593	611895	452494	2165205
4 Notes and accounts receivable....	14021088	***	*3243	*9812	***	*58348	176698	*56981	369729	398854	661153	997273	11248417
5 Less: Allowance for bad debts.....	401578	***	-	-	***	-	3890	*193	18643	16775	24813	36006	295199
6 Inventories.....	8774284	***	*8954	*22598	***	*35590	183732	*81423	383677	334178	580878	776955	6336275
7 U.S. govt. obligations, total....	*127209	***	-	-	***	-	-	-	-	*22456	76135	3031	25586
8 Tax-exempt securities.....	*81985	***	-	-	***	-	-	-	*2388	-	49848	29736	14
9 Other current assets.....	4292506	***	*19	*250	***	*7364	13014	*9045	79871	138839	192149	170092	3679918
10 Loans to stockholders.....	275369	***	-	-	***	*20548	*1297	*111	*6135	*34	3501	14	243728
11 Mortgage and real estate loans...	*2738	***	-	-	***	-	-	-	*2651	-	-	49	38
12 Other investments.....	9557312	***	-	-	***	*11656	*22556	*23019	87293	204163	184237	219410	8795618
13 Depreciable assets.....	25634055	***	*11731	*17097	***	*20082	317023	*129414	496836	555405	983822	1652565	21429537
14 Less: Accumulated depreciation	13089232	***	*3951	*3008	***	*6352	205817	*66328	277601	277928	537232	853720	10850869
15 Depletable assets.....	-	***	-	-	***	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	***	-	-	***	-	-	-	-	-	-	-	-
17 Land.....	388217	***	-	-	***	-	*2887	*14873	12056	21491	20515	32485	283910
18 Intangible assets (Amortizable)...	4111784	***	*60	*60	***	*1616	*10307	*7954	35066	63268	229449	275158	3485845
19 Less: Accumulated amortization	1011459	***	*33	*36	***	*1250	*4989	*4764	16267	24650	39513	66847	851811
20 Other assets.....	2174114	***	*58	*24	***	*-1249	2142	*3433	48409	35787	121753	218146	1742242
21 Total liabilities.....	58772227	***	*21695	*51435	***	*180252	573755	314422	1451732	1628716	3113775	3870836	47438454
22 Accounts payable.....	6249309	***	*6170	*34962	***	*36139	142118	*32528	192131	189469	288489	427106	4877539
23 Mort, notes, and bonds under 1 yr	5387164	***	*3250	*6679	***	*167	138719	*26218	131341	106333	211243	487107	4272167
24 Other current liabilities.....	8325458	***	*2163	*2124	***	*34736	85594	43068	161964	185897	339840	437866	7007136
25 Loans from stockholders.....	655997	***	*49139	*15663	***	*11634	*119444	*4089	*64551	*30977	37997	453	318345
26 Mort, notes, bonds, 1 yr or more.	7323250	***	*15279	*8311	***	*41938	57547	*23892	131339	179020	177688	663553	5999939
27 Other liabilities.....	3401283	***	-	-	***	*16118	*3330	*5878	87108	16190	74561	71731	3118878
28 Net worth.....	27429766	***	*-54306	*-16303	***	*39520	27002	178748	683297	920829	1983958	1783020	21844450
29 Capital stock.....	4033242	***	*10929	*2173	***	*43076	241536	95309	266468	195763	191179	572991	2346423
30 Paid-in or capital surplus.....	18545238	***	*93228	-	***	*27059	311951	*10534	461271	681860	1925589	1027538	13665728
31 Retained earnings, appropriated.	*11833	***	-	-	***	-	-	-	-	*473	258	3569	7533
32 Retained earnings-unappropriated	4928971	***	*-158463	*-18476	***	*-51560	-523516	*-453	-228157	10079	-83262	216271	6096368
33 Retained earnings (S Corp).....	404071	***	-	-	***	*20946	*21115	*76291	263086	*37404	20528	-	-
34 Less: Cost of treasury stock...	493589	***	-	-	***	*1	*24085	*2934	*79371	*4750	70334	37348	271602
35 Total receipts.....	74082922	***	*94478	*216311	***	*326547	1221660	407271	1973567	2044412	3776558	5703967	57825854
36 Business receipts.....	71198651	***	*108851	*216196	***	*310084	1181323	*402146	1918710	1973194	3679640	5612298	55389070
37 Interest.....	387290	***	-	-	***	*548	2499	*1110	4796	13737	37214	28839	292541
38 Interest on govt. obligations....	37962	***	-	-	***	-	-	*479	*1902	*644	5736	4590	23992
39 Rents.....	44193	***	-	-	***	-	-	*494	*684	*463	943	8174	33364
40 Royalties.....	1312678	***	-	-	***	-	*833	-	*12070	*21680	16928	11341	1249820
41 Net S-T cap gain less net LT loss	*21092	***	-	-	***	-	-	*62	-	-	-	819	20211
42 Net L-T cap gain less net ST loss	232208	***	-	-	***	*9529	*1500	*955	*855	*1019	1449	1596	155205
43 Net gain, noncapital assets.....	53163	***	-	-	***	*300	*5224	*186	1472	*3229	343	246	26515
44 Dividends, domestic corporations.	7225	***	-	-	***	-	-	*465	*1124	*1383	55	318	3880
45 Dividends, foreign corporations..	316583	***	-	-	***	-	-	-	*829	*2882	6858	4260	301554
46 Other receipts.....	471878	***	*-14373	*115	***	*6085	30282	*1436	31062	26182	27392	31488	329701
47 Total deductions.....	70977882	***	*107044	*229296	***	*336424	1305591	413206	1939919	2028664	3665792	5598544	54850179
48 Cost of goods.....	44401447	***	*62967	*185304	***	*183266	712902	*270383	1169239	1300186	2363685	3827476	34083258
49 Compensation of officers.....	848455	***	*12208	*5602	***	*16399	80186	*7780	62451	40770	74354	69583	458644
50 Salaries and wages.....	7821523	***	*4458	*6426	***	*52774	156926	53234	260660	232205	392138	517233	6072251
51 Repairs.....	258694	***	*276	*437	***	*411	5392	*1801	8620	5312	14005	16595	204118
52 Bad debts.....	125469	***	*129	*2911	***	*625	4365	*526	8746	5544	7266	19543	75594
53 Rent paid on business property...	711564	***	*2010	*2272	***	*4935	17279	*4428	26342	15402	43363	41544	540515
54 Taxes paid.....	1185468	***	*1507	*2570	***	*10467	22879	9975	44475	38047	58274	88772	893678
55 Interest paid.....	853039	***	*600	*2888	***	*5378	21618	5577	24340	28173	39432	93198	618202
56 Contributions or gifts.....	23123	***	-	-	***	-	*122	*184	*127	438	800	1789	19220
57 Amortization.....	171396	***	*12	*97	***	*322	4913	*1353	4321	6018	7835	14204	128501
58 Depreciation.....	3385501	***	*2413	*1913	***	*2834	27933	9727	52165	54618	98177	155358	2969689
59 Depletion.....	-	***	-	-	***	-	-	-	-	-	-	-	-
60 Advertising.....	831482	***	*3391	*1433	***	*3871	31827	*1853	19651	15359	36568	45788	669318
61 Pension, prof sh, stock, annuity.	628669	***	*730	-	***	*6782	*6120	*2554	9928	8691	16413	17409	558219
62 Employee benefit programs.....	1318100	***	-	-	***	*2371	14395	*4060	34629	20992	60950	101205	1074380
63 Net loss, noncapital assets.....	70641	***	-	-	***	*29	*757	*134	*1464	1596	3170	13839	49631
64 Other deductions.....	8343311	***	*16343	*17442	***	*45960	197976	39638	212761	255311	449364	575007	6434961
65 Total receipts less total deducts..	3105040	***	*-12566	*-12985	***	*-9878	-83930	-5936	33648	15748	110766	105423	2975675
Constructive taxable income from													
66 related foreign corporations.....	544637	***	-	-	***	-	-	-	*34	25382	2919	2171	514130
67 Net income (less deficit), total...	3611715	***	*-12566	*-12985	***	*-9878	-83930	-6415	31780	40486	107949	103004	3465814
68 Net income, total.....	4586715	***	*5469	*767	***	*39850	*41222	*41097	174523	114447	259506	203171	3683333
69 Deficit, total.....	975000	***	*18035	*13752	***	*49727	125152	*47512	142743	*73961	151557	100166	217519
70 Net income (less def), Form 1120-A.	-	***	*1397	-	***	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	-	-	***	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	128676	***	-	-	***	*4711	*18438	*17545	84642	*8731	-292	-	-
73 Statutory special deductions, total	632310	***	*3743	-	***	*2746	*782	*4934	*18446	32485	56911	29511	482551
74 Net operating loss deduction.....	370488	***	*3743	-	***	*2746	*782	*4609	*17659	*29160	51251	27209	233329
75 Dividends received deduction....	261822	***	-	-	***	-	-	*325	*787	*3325	5660	2302	249222
76 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3742320	***	*1726	*767	***	-	*22002	*8905	55625	73232	184930	174172	3208954
78 Income tax before credits, total...	1313156	***	*259	*115	***	-	*7265	*3033	19417	25823	65218	61001	1128255
79 Regular tax.....	1304770	***	*259	*115	***	-	*7203	*3028	18979	25126	63789	60514	1122992
80 Personal holding company tax.....	-	***	-	-	***	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	-	-	***	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3192	***	-	-	***	-	*62	-	*397	*601	1094	266	772
83 Environmental tax.....	4782	***	-	-	***	-	-	*5	*41	75	172	222	4263
84 Foreign tax credit.....	236642	***	-	-	***	-	-	-	*210	*6694	2133	1587	226016
85 U.S. Possessions tax credit.....	74211	***	-	-	***	-	-	-	2671	2584	13837	-	55118
86 Nonconventional source fuel credit.	-	***	-	-	***	-	-	-	-	-	-	-	-
87 General business credit.....	73716	***	-	-	***	-	*488	*459	*907	*1808	1229	2486	66019
88 Prior year minimum tax credit.....	12426	***	-	-	***	-	-	-	*13	*52	159	1891	10311
89 Income tax after credits, total....	916161	***	*259	*115	***	-	*6777	*2574	15616	14684	47859	55037	770791

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	12173	1761	3132	1795	1196	1218	1960	412	291	138	101	88	81
2 Total assets.....	169645898	-	100298	271006	431829	838099	4618717	2890014	4421213	5075431	7257816	14018491	129722983
3 Cash.....	15691347	-	9242	52736	60614	99122	608265	252652	551540	829011	1311773	2086153	9830238
4 Notes and accounts receivable....	35957354	-	*27828	86801	131658	260055	1317568	777849	1157335	1322533	1846336	3093362	25936029
5 Less: Allowance for bad debts.....	1202136	-	*179	-	*702	*3539	24035	14635	40887	53249	100486	130787	833637
6 Inventories.....	24218327	-	*40602	36709	95894	163736	1204830	822086	1025315	1061159	1260551	2157953	16349492
7 U.S. govt. obligations, total....	286046	-	*732	-	-	-	*575	*26980	*39420	*18792	7351	25061	167136
8 Tax-exempt securities.....	3804949	-	-	-	*1586	-	*4083	-	*18598	7421	84656	212202	3476402
9 Other current assets.....	11025216	-	*1602	7487	32872	34485	146517	152763	178644	329513	595814	1050579	8494942
10 Loans to stockholders.....	354226	-	*3524	*528	*4587	*39911	40082	*42361	*4554	*3166	58	25866	189589
11 Mortgage and real estate loans....	28037	-	-	*16377	-	-	-	*1418	*2545	-	3306	3082	1310
12 Other investments.....	23124648	-	*1302	-	*3101	*23923	151288	108360	352334	203240	474694	1480153	20326255
13 Depreciable assets.....	70727459	-	*94636	146409	226464	368797	2309563	1543246	2294953	2205997	2689266	5832819	53015309
14 Less: Accumulated depreciation	34062869	-	*77414	92919	143700	177241	1425112	949597	1353931	1176641	1450655	3035095	24180563
15 Depletable assets.....	*19435	-	-	-	-	-	*720	-	*247	-	-	-	18468
16 Less: Accumulated depletion....	*8164	-	-	-	-	-	*105	-	*247	-	-	-	7812
17 Land.....	1559833	-	-	-	-	*13330	127052	50799	46067	60002	62895	131981	1067707
18 Intangible assets (Amortizable)...	8023228	-	*1820	*23187	*29944	*5204	122260	63212	117202	177734	418049	914525	6150092
19 Less: Accumulated amortization	1907687	-	*1820	*9389	*9953	*2818	55725	43671	50313	84816	127692	334441	1187049
20 Other assets.....	12006649	-	*-1578	*3079	*-535	13135	90889	56192	77840	171570	181901	505079	10909076
21 Total liabilities.....	169645898	-	100298	271006	431829	838099	4618717	2890014	4421213	5075431	7257816	14018491	129722983
22 Accounts payable.....	20429311	-	*85375	75459	45275	160234	1034255	446524	632194	652630	837527	1784992	14674847
23 Mort, notes, and bonds under 1 yr	7774512	-	*11894	*159390	*45742	62904	462900	400568	580572	321905	274669	849784	4604183
24 Other current liabilities.....	20466949	-	*4287	154909	59873	39075	602428	275673	656011	539268	811054	1364898	15959473
25 Loans from stockholders.....	1753154	-	*22818	1753154	*111458	*52313	404179	163752	39671	*32412	65514	147575	655099
26 Mort, notes, bonds, 1 yr or more.	25880409	-	*9179	*25548	*37526	135849	610406	363686	629266	714021	916772	1305838	21132317
27 Other liabilities.....	10829688	-	*-70	*351	*-201	*11131	128292	9004	238870	132727	228870	687140	9398998
28 Net worth.....	82511875	-	-33185	-203014	132155	376593	1376258	1230808	1644629	2682468	4128833	7878265	63298065
29 Capital stock.....	12161679	-	42894	381863	79721	111989	506935	408465	699559	1113847	1386396	2089833	5340178
30 Paid-in or capital surplus.....	38140692	-	*158715	*141562	*37030	30224	844302	448678	1278861	1657730	2849303	3814664	26879624
31 Retained earnings, appropriated.	40125	-	-	-	-	-	*5040	*1059	-	-	5563	4443	24019
32 Retained earnings-unappropriated	32121290	-	*-61630	-226178	94331	149944	-592024	53401	-610112	-272670	-174587	1862235	31898580
33 Retained earnings (S Corp).....	1777782	-	*-169465	*-498908	*-67267	164403	757047	407107	418889	240148	130139	222741	172949
34 Less: Cost of treasury stock....	1729693	-	*3699	*1353	*11659	*79967	145040	87902	142568	56587	67982	115651	1017285
35 Total receipts.....	214999324	1871884	517398	950711	1131757	2126854	9844880	5464828	7580255	7612737	10128631	17070350	150699038
36 Business receipts.....	205861990	1837463	503337	928174	1120104	2114954	9757481	5401359	7438315	7457264	9642127	16381483	143279930
37 Interest.....	1824335	14431	*38	*1490	1629	4657	16130	12600	33599	39849	69716	118978	1511218
38 Interest on govt. obligations....	180726	*1109	-	-	*76	*74	*382	*357	*3589	3655	22038	28132	121314
39 Rents.....	221658	-	-	*831	-	*234	*2735	*1361	*3924	*2944	5988	9062	194578
40 Royalties.....	2562706	*3406	-	*22	*1506	-	*2498	-	27382	27016	96717	206809	2197350
41 Net S-T cap gain less net LT loss	32716	-	-	*42	*93	*6	*35	-	*473	*71	1869	7966	22163
42 Net L-T cap gain less net ST loss	794471	*2079	-	-	*5911	*112	*6975	*1457	15657	*24662	114601	71166	551851
43 Net gain, noncapital assets.....	265893	*10032	*11891	*975	*52	*1208	6487	16337	5066	3322	6013	4761	199748
44 Dividends, domestic corporations.	84801	-	*12	-	-	*44	*2493	*305	*2428	*1402	2253	9172	66691
45 Dividends, foreign corporations..	1636199	*2593	-	-	-	-	*189	*235	5116	8135	70790	58597	1490543
46 Other receipts.....	1533828	771	*2121	*19177	*2384	5565	49477	30817	44706	44417	96518	174224	1063651
47 Total deductions.....	199122605	1883504	551812	932628	1121923	2063011	9597851	5271260	7331074	7273626	9481532	15956030	137658354
48 Cost of goods.....	139650991	1313753	314681	375527	696698	1231514	6261451	3855203	5026446	5132366	6497040	10938914	98007398
49 Compensation of officers.....	2558660	52233	*40766	113895	118693	159916	483657	182527	177933	121466	147810	179040	780725
50 Salaries and wages.....	16846408	197343	*39995	170284	93636	211368	1007245	330129	700455	612537	879626	1594763	11009027
51 Repairs.....	862062	6364	*1746	3314	4905	9360	43729	15154	22008	23369	34897	63958	633256
52 Bad debts.....	436604	*2597	*3399	*227	*4591	9276	24283	12666	12374	14595	25445	35341	291809
53 Rent paid on business property...	1602565	21426	*15881	52172	30968	32993	117381	35778	74822	70760	74802	108011	967572
54 Taxes paid.....	3559240	25824	10953	28256	28988	64874	274328	123810	157907	131451	157403	254272	2301174
55 Interest paid.....	2974736	19331	*11427	19780	8659	15682	123210	80700	112241	110301	131710	189304	2152391
56 Contributions or gifts.....	120234	*59	*83	*10	*95	*252	4023	305	1358	977	1920	4825	106329
57 Amortization.....	607346	2955	*473	*3448	*1446	547	14328	5614	13070	24646	36765	53243	450811
58 Depreciation.....	7490208	54880	*7307	17167	14228	38299	190142	109412	207962	187745	273395	541145	5848527
59 Depletion.....	282	-	-	-	-	-	-	-	-	-	-	-	282
60 Advertising.....	2088875	34051	*7921	10281	13400	18694	90104	40952	57648	63671	107241	178984	1465929
61 Pension, prof sh, stock, annuity.	1510901	*3329	-	*4938	*8339	12828	52962	14134	23425	30437	34396	70998	1255116
62 Employee benefit programs.....	3077190	8197	*1258	*4506	10940	13295	120389	58450	87049	112783	128868	276933	2254521
63 Net loss, noncapital assets.....	265546	*6907	-	*748	*380	*30819	2481	7216	9813	24898	7563	1052	161670
64 Other deductions.....	15470756	134254	95922	128076	85956	213296	788137	399210	646563	611626	942651	1453246	9971817
65 Total receipts less total deducts..	15876719	-11620	-34414	18083	9834	63843	247029	193569	249181	339111	647099	1114319	13040685
66 Constructive taxable income from related foreign corporations....	1014001	*5990	-	-	-	-	-	-	*1356	-	8594	46975	951085
67 Net income (less deficit), total...	16709994	-6739	-34414	18083	9758	63769	246647	193212	246948	335456	633654	1133163	13870456
68 Net income, total.....	18797889	89234	*5266	62578	41520	134446	596097	304779	519204	540952	780486	1321281	14402046
69 Deficit, total.....	2087895	95973	*39679	*44495	*31762	70677	349450	111567	272256	205496	146832	188118	531590
70 Net income (less def), Form 1120-A.	*-5	-	*-5	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2994	*-2994	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	844247	*-50512	*-36961	*-2337	*-12457	79346	188226	138813	121771	154017	104555	73034	86753
73 Statutory special deductions, total	1887903	46178	*596	*33202	*2345	*540	51023	*28141	52419	96129	164069	245286	1167975
74 Net operating loss deduction....	1105921	*44016	*596	*33202	*2345	*510	50379	*27693	46994	87945	152248	195350	464642
75 Dividends received deduction....	781982	*2161	-	-	-	*31	*644	*448	5424	8184	11820	49936	703333
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	15883969	41265	*2574	*12292	*35796	37788	296284	135618	334891	285539	513071	1007145	13181705
78 Income tax before credits, total...	5569122	14828	*386	*2098	*8096	8710	97431	46565	115084	99197	179561	359894	4637272
79 Regular tax.....	5524420	13853	*386	*2098	*8000	8708	97312	45968	114014	97300	176020	350748	4610013
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-0	-	-	-	-	-	-	-	-	-	-	-	-0
82 Alternative minimum tax.....	22299	*856	-	-	*97	-	*116	*566	909	1590	2744	7984	7438
83 Environmental tax.....	20211	*89	-	-	-	*1	*3	*31	160	279	657	1386	17606
84 Foreign tax credit.....	732296	*1377	-	-	*423	-	*3414	-	*1237	*1915	3834	17389	702707

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Motor vehicles and
equipment

MAJOR GROUP 26 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.....	3110	252	*1088	*18	*231	*357	643	154	109	90	67	43	57
2 Total assets.....	497808595	-	*39257	*3354	*79827	*283093	1482769	1082498	1654618	3102766	4684673	7635909	477759832
3 Cash.....	9738655	-	*3259	*10	*17884	*50339	117078	55892	102350	285335	261824	199872	8644812
4 Notes and accounts receivable....	163826362	-	*4678	*583	*15458	*93406	346736	253972	387192	688730	1088809	1776148	159170649
5 Less: Allowance for bad debts.....	1412713	-	-	-	-	*553	*1760	*4311	5233	12464	11990	23619	1352783
6 Inventories.....	23189260	-	*13461	*43	*22106	*79542	525021	267697	414406	798903	877166	1359685	18831230
7 U.S. govt. obligations, total....	6540432	-	-	-	-	-	*2729	-	*9401	*6882	-	-	6521421
8 Tax-exempt securities.....	1445685	-	-	-	-	-	*59341	-	-	-	12069	79471	1294804
9 Other current assets.....	24382198	-	*1642	*448	*1606	*7490	41521	79812	43117	74411	168375	308518	23655257
10 Loans to stockholders.....	652817	-	*1636	-	-	*894	*15901	*6132	*289	*1158	1844	13579	611385
11 Mortgage and real estate loans...	*2876389	-	-	-	-	-	-	-	-	*1629	-	-	2874760
12 Other investments.....	94695010	-	-	-	-	-	*29174	*14828	78377	107116	270492	705632	93489392
13 Depreciable assets.....	209929571	-	*36561	*120	*42186	*92481	633385	779067	930257	1595910	3202209	4351078	198266317
14 Less: Accumulated depreciation	102048861	-	*21980	*89	*20794	*50164	336191	414299	407677	703165	1452688	2074087	96567726
15 Depletable assets.....	36352	-	-	-	-	-	-	-	-	-	-	1244	35108
16 Less: Accumulated depletion...	1100	-	-	-	-	-	-	-	-	-	-	771	329
17 Land.....	1675023	-	-	-	*638	*230	*15919	12032	16307	35093	50906	91319	1452579
18 Intangible assets (Amortizable)...	14853728	-	*10626	*2030	*101	22954	18913	61514	119073	137628	592877	13888012	13888012
19 Less: Accumulated amortization	2583981	-	-	*8387	*1324	*86	*2541	9381	18118	22544	26690	64554	2430355
20 Other assets.....	50013769	-	-	-	*37	*9413	13503	22144	42436	126699	104720	319519	49375300
21 Total liabilities.....	497808595	-	*39257	*3354	*79827	*283093	1482769	1082498	1654618	3102766	4684673	7635909	477759832
22 Accounts payable.....	56441879	-	*3053	*3698	*5666	*64496	326703	188718	276237	484509	727806	1154487	53206505
23 Mort, notes, and bonds under 1 yr	51086951	-	*588	*13004	*3771	*18771	228944	143618	224535	447332	709471	596281	48700636
24 Other current liabilities.....	93221435	-	*4553	*2669	*6665	*31464	113555	82817	164879	289931	395906	791340	91337657
25 Loans from stockholders.....	2611321	-	*19966	-	*16787	*18023	122234	*2054	*67321	*139995	20007	220791	1984142
26 Mort, notes, bonds, 1 yr or more.	99502654	-	*11358	-	*16981	*42732	200713	244846	331977	669256	666200	1518916	95799676
27 Other liabilities.....	90672300	-	-	*3935	*152	*9782	*21375	*56460	119367	76755	138095	418175	89829026
28 Net worth.....	104272055	-	*-262	*-19951	*29805	*97825	469245	364805	470301	994990	2027189	9695918	96959189
29 Capital stock.....	10610770	-	*2474	*1321	*34452	*3252	117201	62758	106095	294324	585875	901216	8501803
30 Paid-in or capital surplus.....	71108560	-	-	*33056	*50618	*9652	94338	75312	118120	484475	722466	752283	68768238
31 Retained earnings, appropriated.	*28813	-	-	-	-	-	-	-	*13752	-	7042	46	7973
32 Retained earnings-unappropriated	23129994	-	*817	*-54329	*-46681	*46632	120969	-42385	59612	11618	587265	1056918	21389560
33 Retained earnings (S Corp).....	1500314	-	*-3552	-	-	*38290	152853	296846	193429	250557	143787	293166	134939
34 Less: Cost of treasury stock...	2106397	-	-	-	*8585	-	*16116	*27726	*20707	*45984	19245	67711	1900324
35 Total receipts.....	461677041	1299136	*142001	*2551	*218691	*945974	4248520	2167982	3126579	5755315	7927442	13263766	422579085
36 Business receipts.....	418020702	1260727	*141918	*2421	*217144	*940172	4205289	2150748	3103140	5660554	7801090	13072343	379465157
37 Interest.....	16904489	*4625	-	*130	*73	*490	4777	*1588	4648	17470	24449	61835	16784404
38 Interest on govt. obligations....	122771	-	-	-	-	-	*2537	*57	88	*913	2975	3579	112623
39 Rents.....	13336192	*432	-	-	-	-	*3056	*109	*771	*2820	1853	9247	13317905
40 Royalties.....	622116	281	-	-	-	-	*2016	-	-	*2099	2684	10938	604098
41 Net S-T cap gain less net LT loss	43575	-	-	-	-	-	-	*70	*75	-	-	125	43304
42 Net L-T cap gain less net ST loss	336681	*18515	-	-	-	*394	*414	*92	*464	*1227	33201	21090	261283
43 Net gain, noncapital assets.....	4577278	*4842	-	-	-	*2782	*4523	*373	3791	14400	11493	9754	4525320
44 Dividends, domestic corporations..	160945	-	-	-	-	-	*2317	*3	*465	*524	7440	11299	138899
45 Dividends, foreign corporations..	649378	-	-	-	-	-	-	-	-	*6301	1969	8821	632286
46 Other receipts.....	6902915	9714	*83	-	*1473	*2136	23592	14941	13138	49008	40289	54734	6693807
47 Total deductions.....	457986512	1268278	*144370	*17798	*238598	*902107	4126901	2138979	3011576	5640224	7639494	12823299	420034889
48 Cost of goods.....	327684070	1048257	*87780	*733	*137901	*690337	3329207	1587784	2379301	4623904	6319483	10446273	297033109
49 Compensation of officers.....	893661	6469	*19123	*1759	*8095	*31059	125778	51849	37661	45651	43465	58222	464530
50 Salaries and wages.....	17298915	41850	*1266	*18394	*37491	*165236	133310	134872	204119	231583	503075	15827721	15827721
51 Repairs.....	2925863	1394	*11	*85	*1647	*1500	18266	7148	13516	6860	28166	62039	2785230
52 Bad debts.....	1053418	*10814	-	*365	-	*2548	6385	*1704	2357	14311	7014	15772	992149
53 Rent paid on business property...	3049856	4069	*7931	*320	*2754	*13089	19499	20750	12249	17157	24209	52048	2875781
54 Taxes paid.....	6955599	16845	*6028	*237	*6986	*31390	75435	58582	61382	91208	125155	183991	6298362
55 Interest paid.....	18062786	33129	*652	*1510	*3847	*6244	37513	25324	46481	88157	105247	202728	17511955
56 Contributions or gifts.....	58573	*69	-	-	*28	-	941	*60	263	659	1461	3689	51404
57 Amortization.....	558457	*2158	-	*1059	*400	*51	2505	2605	4020	10246	8414	25885	501114
58 Depreciation.....	30037408	40844	*6127	*15	*4784	*9335	63693	66308	89022	154175	323142	389146	28890816
59 Depletion.....	25159	-	-	-	-	-	-	-	-	-	4098	153	20908
60 Advertising.....	4271153	2034	*358	*1544	*485	*5345	23779	3771	23498	29525	20056	45475	4115282
61 Pension, prof sh, stock, annuity.	12163102	*3177	-	-	-	*2886	10577	3957	6125	15601	22130	54542	12044107
62 Employee benefit programs.....	7108598	7237	*37	-	*66	*13670	36027	26359	31973	53721	100753	265352	6573403
63 Net loss, noncapital assets.....	41516	271	-	-	-	-	*16132	*505	*168	1500	4036	4119	14784
64 Other deductions.....	25798376	49663	*16322	*8907	*53211	*57161	195928	148962	168687	283429	271082	510789	24034234
65 Total receipts less total deducts..	3690529	30858	*-2369	*-15248	*-19907	*43868	121619	29003	115003	115091	287949	440466	2544196
Constructive taxable income from													
66 related foreign corporations.....	3395205	-	-	-	-	-	-	-	-	*1488	-	3206	3390511
67 Net income (less deficit), total...	6962963	30858	*-2369	*-15248	*-19907	*43868	119082	28946	114915	115666	284973	440094	5822084
68 Net income, total.....	10507299	*45640	*1403	-	*9105	*48051	156758	93457	179790	204923	372768	484071	8911333
69 Deficit, total.....	3544336	*14782	*3772	*15248	*29012	*4183	*37676	*64511	64875	89258	87794	43977	3089249
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	401332	203	*-3772	-	-	*33153	40076	80211	66732	67331	19210	68247	29940
73 Statutory special deductions, total	1252613	14089	-	-	*2214	-	*15161	*2	15558	9593	65896	96947	1033153
74 Net operating loss deduction.....	878613	14089	-	-	*2214	-	*12844	-	*15244	*8812	57194	85628	682588
75 Dividends received deduction.....	374000	-	-	-	-	-	*2317	*2	*314	*781	8702	11320	350564
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	8998440	*31348	*1403	-	*6891	*14898	87586	*13243	77610	125290	283070	303223	8053879
78 Income tax before credits, total...	3190708	*10799	*210	-	*1151	*3858	29014	*5030	27822	43594	104230	111267	2853732
79 Regular tax.....	3138949	*10696	*210	-	*1151	*3858	28522	*4515	26300	42633	97297	105321	2818445
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	31643	68	-	-	-	-	*492	*510	*1284	*654	6575	5451	16609
83 Environmental tax.....	13130	*35	-	-	-	-	-	*4	*49	113	359	466	12104
84 Foreign tax credit.....	625982	44	-	-	-	-	-	-	-	*1335	53	4782	619767
85 U.S. Possessions tax credit.....	12268	-	-	-	-	-	-	-	-	-	4119	8149	-
86 Nonconventional source fuel credit.	33	-	-	-	-	-	-	-	-	-	-	1	32
87 General business credit.....	104362	597	-	-	-	-	-	-	*14	*102	623	1601	101425
88 Prior year minimum tax credit.....	460214	*90	-	-	-	-	*79	-	*288	*1760	1805	3287	452905
89 Income tax after credits, total....	1987769	*10067	*210	-	*1151	*3858	28935	*5030	27520	40398	97630	93446	1679523

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5146	39	2559	*660	*509	*207	680	226	128	44	26	31	38
2 Total assets.....	155006720	-	63883	*114139	*173778	*169389	1467162	1533510	2072305	1588491	1878675	5348180	140597209
3 Cash.....	4018506	-	*26258	*20881	*16954	*10285	121342	158056	98898	74582	117309	382995	2990945
4 Notes and accounts receivable....	32411187	-	*1651	*47536	*37741	*42523	284440	341849	492657	301488	492657	1285302	29218418
5 Less: Allowance for bad debts.....	745600	-	-	-	*84	-	*3925	*2243	12710	3656	15125	29998	677859
6 Inventories.....	29071974	-	*3277	*18476	*51860	*48755	457575	436430	542849	496519	289760	980613	25745859
7 U.S. gov't. obligations, total....	*820414	-	-	-	-	-	-	-	*23795	-	-	-	796619
8 Tax-exempt securities.....	*136269	-	-	-	-	-	*3286	-	-	-	-	12942	120041
9 Other current assets.....	10354763	-	*2110	*3672	*876	*4074	40515	49434	111781	116592	146424	532875	9346411
10 Loans to stockholders.....	960713	-	*2667	*2447	*31	*5357	*15609	*29967	*17682	*2305	2261	46901	835485
11 Mortgage and real estate loans...	373426	-	-	-	*17132	*4187	*15607	*11993	*1350	-	-	509	322647
12 Other investments.....	17608150	-	-	-	*243	*4411	62841	76110	92059	79419	190514	434686	16667867
13 Depreciable assets.....	77057697	-	*150307	*84574	*76710	*69323	921525	848693	1131023	549073	1055323	2133844	70037302
14 Less: Accumulated depreciation	43684070	-	*125159	*65785	*49374	*51658	528888	550717	570317	270144	544584	1075380	39852064
15 Depletable assets.....	182272	-	-	-	-	-	-	-	-	-	-	-	182272
16 Less: Accumulated depletion...	41117	-	-	-	-	-	-	-	-	-	-	-	41117
17 Land.....	1744540	-	-	-	*10133	*18016	39933	19184	32158	55522	39573	81471	1448550
18 Intangible assets (Amortizable)...	10561657	-	*3523	*12	*13022	*3276	47633	*26738	104202	60754	175370	414495	9712631
19 Less: Accumulated amortization	1301693	-	*1229	*12	*1497	*1367	6064	*8712	62394	21139	17878	75649	1105751
20 Other assets.....	15477635	-	*477	*2338	*31	*12207	-4267	96727	69271	147177	82147	222572	14848955
21 Total liabilities.....	155006720	-	63883	*114139	*173778	*169389	1467162	1533510	2072305	1588491	1878675	5348180	140597209
22 Accounts payable.....	14420960	-	*2768	*73401	*46893	*37827	262214	194767	292042	165484	174614	777491	12393460
23 Mort, notes, and bonds under 1 yr	19661550	-	*639	*3126	*2975	*20406	185344	251447	301629	163901	165780	462466	18103837
24 Other current liabilities.....	27960141	-	*3782	*10237	*4247	*18102	145352	124054	210277	189844	221731	786701	26245814
25 Loans from stockholders.....	1851817	-	*20325	*61	*15675	*24396	145482	*94263	*149081	*21327	11174	58309	1311723
26 Mort, notes, bonds, 1 yr or more.	28090173	-	*2600	*62525	*63838	*19150	211157	152328	534771	549059	421935	1343657	24729155
27 Other liabilities.....	16367066	-	*-221	*-1538	*631	*2841	*9767	*35868	63922	102847	98232	315863	15738852
28 Net worth.....	46655014	-	33990	*33675	*39519	*46667	507846	680783	520583	396029	785208	1603694	42074368
29 Capital stock.....	9862659	-	3312	*9342	*4631	*6970	131559	171417	201139	180694	344803	444088	8364704
30 Paid-in or capital surplus.....	10936144	-	*66795	*11624	*1165	*25599	177074	239410	164074	270115	746147	1664864	7569277
31 Retained earnings, appropriated.	*276023	-	-	-	-	*3076	-	-	*4335	-	-	-	268612
32 Retained earnings-unappropriated	28792976	-	*-9763	*-85354	*6727	*-2493	-58680	249230	69405	-75164	-519569	-391724	29610360
33 Retained earnings (S Corp).....	1153665	-	*-26354	*38484	*26996	*13589	283936	*61087	*197399	*55066	221661	281800	-
34 Less: Cost of treasury stock...	4366452	-	-	*7772	-	*75	*26041	*40361	115769	*34682	7834	395333	3738585
35 Total receipts.....	169709759	335404	*208108	*624977	*656319	*574938	3067915	2584010	3699179	2169317	2425381	7285278	146078933
36 Business receipts.....	160679555	*135627	*203929	*514888	*654684	*545215	3041994	2504313	3641240	2074974	2383699	7112666	137866326
37 Interest.....	3227652	*8603	*1032	*106	*1317	*743	2374	6272	7159	16691	17287	54697	3111371
38 Interest on gov't. obligations....	24875	*31	-	-	-	-	*305	*135	*793	*147	1711	3902	17851
39 Rents.....	1229165	242	-	-	-	*40	*2250	*380	8235	*13425	5216	13347	1186030
40 Royalties.....	602690	-	-	-	-	-	*2	*1957	*83	*2142	2447	3961	592098
41 Net S-T cap gain less net LT loss	168619	-	-	-	-	*545	-	*32	-	-	88	1588	166366
42 Net L-T cap gain less net ST loss	462113	*1827	-	*109644	-	-	*831	*126	*63	*945	1598	9911	337167
43 Net gain, noncapital assets.....	760364	*186795	-	-	-	*3225	*4762	*31480	5472	*1200	897	2185	524349
44 Dividends, domestic corporations.	38834	*5	-	-	-	-	*1	*11	*450	*1084	162	2300	34820
45 Dividends, foreign corporations..	983158	-	-	-	-	-	-	-	*579	193	6121	976266	
46 Other receipts.....	1532735	*2274	*3146	*338	*318	*25171	15396	39304	35684	58132	12083	74601	1266289
47 Total deductions.....	164197640	309476	218683	*633663	*631560	*521890	2999702	2533036	3598930	2096558	2355472	7111927	141186744
48 Cost of goods.....	122306460	*75906	*51947	*358575	*445787	*408610	2204549	1908742	2633722	1588341	1786451	5679767	105164063
49 Compensation of officers.....	763157	*3262	*16291	*17444	*20694	*8264	66114	87772	66372	33968	29220	57968	304779
50 Salaries and wages.....	9635159	*11880	*26445	*43441	*21016	*25815	193617	128341	247801	88104	87455	252158	8509085
51 Repairs.....	895403	*1148	*5953	*812	*3689	*923	8979	9647	14653	9322	5166	32594	802515
52 Bad debts.....	325962	*621	*803	-	*1333	*9967	10432	6008	7822	3094	5204	17660	263018
53 Rent paid on business property...	1100506	*2198	*6067	*25367	*8716	*4075	19455	29541	23352	10594	14156	30143	926843
54 Taxes paid.....	3096792	*2220	11854	*9854	*12803	*9056	86874	60491	96794	39827	52902	131482	2582634
55 Interest paid.....	4113429	*12352	*467	*1712	*8897	*4476	37894	14249	88439	71333	54021	168666	3623742
56 Contributions or gifts.....	84244	*1	-	-	*197	*72	*501	*189	1213	570	754	1988	78759
57 Amortization.....	394314	*4564	*350	*237	*937	*17	2963	5045	10198	9578	15203	11059	334163
58 Depreciation.....	4051524	*13458	*18004	*2324	*8210	*8132	75788	54810	82931	49543	80174	139542	3518609
59 Depletion.....	29240	-	-	-	-	-	-	-	-	-	-	-	29240
60 Advertising.....	461286	*578	*1300	*1961	*17879	*4608	20349	25922	20320	12110	8565	20127	327567
61 Pension, prof sh, stock, annuity.	1119511	25002	*1687	*2474	-	*305	*17950	5031	22885	13918	16801	53247	960210
62 Employee benefit programs.....	3097819	*67348	*251	*6944	*3789	*1864	31751	51267	56564	39860	43910	159304	2634969
63 Net loss, noncapital assets.....	84108	-	-	-	-	*166	*539	*289	3360	*534	407	2971	75841
64 Other deductions.....	12638727	88939	77265	*162518	*77614	*35540	221944	157511	222504	125853	155081	353251	10960706
65 Total receipts less total deducts..	5512119	25928	*-10575	*-8686	*24759	*53048	68213	50975	100249	72759	69910	173351	4892189
Constructive taxable income from													
66 related foreign corporations.....	577931	-	-	-	-	-	-	-	*310	-	-	1153	576467
67 Net income (less deficit), total...	6065175	25897	*-10575	*-8686	*24759	*53048	67908	50839	99766	72613	68199	170603	5450805
68 Net income, total.....	7275472	*50758	*4276	*14341	*30554	*59914	107369	112984	154129	121149	105314	322605	6192078
69 Deficit, total.....	1210298	*24861	*14852	*23027	*5796	*6866	39461	*62145	54362	*48537	37115	152003	741274
70 Net income (less def), Form 1120-A.	*-851	-	*-851	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*892	*892	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	372048	-	*-5728	*14341	*24784	*35622	69279	*35634	*72223	*40847	-2790	87838	-
73 Statutory special deductions, total	1158499	*48964	*296	-	*519	-	*1641	*10009	*14061	*8755	21603	36624	1022027
74 Net operating loss deduction.....	475763	48961	*296	-	*519	-	*1640	*10001	*13746	*7310	21294	24347	347648
75 Dividends received deduction.....	682736	*3	-	-	-	-	*1	*8	*315	*1445	309	6277	674379
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	6023573	*1794	*329	-	*5251	*24292	*22235	40704	63610	66125	70002	204834	5524396
78 Income tax before credits, total...	2135450	*2071	*49	-	*788	*7658	*6940	13803	22607	22744	25367	74033	1959390
79 Regular tax.....	2102054	*439	*49	-	*788	*7658	*6940	13519	21623	22483	24040	71151	1933364
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	8	-	-	-	-	-	-	-	-	-	-	-	8
82 Alternative minimum tax.....	17445	1602	-	-	-	-	-	*282	*964	*207	617	618	13155
83 Environmental tax.....	7876	30	-	-	-	-	-	*2	*20	*55	100	255	7414
84 Foreign tax credit.....	330954	-	-	-	-	-	-	*92	-	*95	40	3218	327509
85 U.S. Possessions tax credit.....	461	-	-	-	-	-	197	-	265	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	30364	-	-	-	*63	*22	*166	*1884	*35	826	1247	26122	-
88 Prior year minimum tax credit.....	33012	-	-	-	-	-	-	*831	*389	1036	2866	27889	-
89 Income tax after credits, total....	1740657	*2071	*49	-	*788	*7595	*6721	13545	19627	22225	23465	66702	1577870

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 missiles and parts

MINOR INDUSTRY 3725 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.....	1218	*4	*516	*195	*126	*19	*153	90	56	*11	12	11	24
2 Total assets.....	127408622	-	*40927	*42561	*48766	*17390	*292130	596633	879444	*372411	920703	1763913	122433745
3 Cash.....	1913435	-	*22018	*13296	*794	*785	*30051	16758	36934	*21783	63088	49340	1658589
4 Notes and accounts receivable....	25291889	-	-	*24575	*5279	*844	*81482	203797	159563	*69063	139262	332576	24275448
5 Less: Allowance for bad debts.....	653814	-	-	-	*84	-	-	*1764	6255	*506	3147	10153	631905
6 Inventories.....	24127086	-	-	-	*24757	*616	*61077	221341	310869	*83473	132748	349355	22942851
7 U.S. govt. obligations, total....	*817329	-	-	-	-	-	-	-	*23795	-	-	-	793533
8 Tax-exempt securities.....	*136264	-	-	-	-	-	*3286	-	-	-	-	12938	120041
9 Other current assets.....	8244058	-	*2110	*1636	*744	-	*3577	15158	64795	*13618	44653	168866	7928901
10 Loans to stockholders.....	304277	-	-	*507	-	-	*1112	*7216	*15840	-	-	46901	232699
11 Mortgage and real estate loans...	*333577	-	-	-	-	-	*1904	*9697	-	-	-	127	321850
12 Other investments.....	15411690	-	-	-	-	*4411	*34602	*25564	44287	*27329	132427	163854	14979216
13 Depreciable assets.....	65848386	-	*119559	*43201	*18989	*1899	*25980	363869	328140	*173572	421061	814720	63337398
14 Less: Accumulated depreciation	37891538	-	*103171	*40654	*10444	*440	*157554	275638	177359	*94322	195930	466315	36369713
15 Depletable assets.....	59950	-	-	-	-	-	-	-	-	-	-	-	59950
16 Less: Accumulated depletion...	8985	-	-	-	-	-	-	-	-	-	-	-	8985
17 Land.....	1353825	-	-	-	-	*9275	*5219	*427	*5656	*20774	15040	30583	1266850
18 Intangible assets (Amortizable)...	9561469	-	*768	*12	*9781	-	*1661	*10247	*62664	*20879	150016	212083	9093357
19 Less: Accumulated amortization	1063201	-	*358	*12	*1050	-	*1169	*5480	*38080	*10331	14593	30593	961535
20 Other assets.....	13622925	-	*0	-	-	-	*903	*5439	48594	*47079	36077	89632	13395200
21 Total liabilities.....	127408622	-	*40927	*42561	*48766	*17390	*292130	596633	879444	*372411	920703	1763913	122433745
22 Accounts payable.....	9696601	-	-	*8975	*9082	*2490	*32965	128548	122504	*20003	48042	116072	9207922
23 Mort, notes, and bonds under 1 yr	17631789	-	-	-	*2557	-	*26028	*62496	94256	*36457	76854	215899	17117241
24 Other current liabilities.....	25347656	-	-	*4952	*761	*57	*9515	41755	90588	*57536	118563	206990	24816938
25 Loans from stockholders.....	185996	-	*2532	*61	*5209	*4401	*16430	*26372	*11447	-	9162	52470	57910
26 Mort, notes, bonds, 1 yr or more.	24367681	-	-	-	*19923	*7436	*30850	*39943	290389	*195318	237335	653662	22892825
27 Other liabilities.....	12575002	-	-	*1538	-	-	*10947	*920	47774	*24612	75258	147277	12269752
28 Net worth.....	37603897	-	*38394	*30110	*11234	*3006	*165394	296598	222487	*38485	355488	371543	36071157
29 Capital stock.....	8709747	-	*516	*7563	*1914	*1148	*15870	4390	58165	*101435	301327	287471	7929947
30 Paid-in or capital surplus.....	6020537	-	*61171	*351	-	-	*15221	*28883	138119	*24002	585974	718649	4448167
31 Retained earnings, appropriated.	*251549	-	-	-	-	-	-	-	*4335	-	-	-	247214
32 Retained earnings-unappropriated	25544595	-	-	*1123	*9320	*1858	*32548	*147738	84257	*-85145	-652914	-433742	26439552
33 Retained earnings (S Corp).....	419421	-	*-23293	*26182	-	-	*114503	*115587	*35011	29357	122074	-	-
34 Less: Cost of treasury stock....	3341951	-	-	*5108	-	-	*12748	-	97400	*31163	973	200836	2993723
35 Total receipts.....	132362411	*67043	*50346	*212795	*150026	*72603	*544881	1207573	1371456	*412033	727251	1305116	126241288
36 Business receipts.....	124814155	*65803	*49314	*103047	*150026	*72217	*543044	1199167	1335645	*376078	717575	1240417	118961822
37 Interest.....	2944538	1189	*1032	*104	-	-	*323	*1402	4149	*2119	10172	25208	2898839
38 Interest on govt. obligations....	*11025	-	-	-	-	-	*305	-	-	-	1575	465	8680
39 Rents.....	1090216	-	-	-	-	-	*208	*50	*6528	*26	1240	9993	1072171
40 Royalties.....	400565	-	-	-	-	-	*2	*1266	*20	-	774	581	397922
41 Net S-T cap gain less net LT loss	*167693	-	-	-	-	-	-	*26	-	-	-	1588	166080
42 Net L-T cap gain less net ST loss	394824	-	-	*109644	-	-	-	*62	*10	*929	502	8937	274740
43 Net gain, noncapital assets.....	419929	-	-	-	-	-	*192	*34	*5440	*120	328	1301	412515
44 Dividends, domestic corporations.	21959	-	-	-	-	-	-	-	211	*4	4	2156	19584
45 Dividends, foreign corporations..	952734	-	-	-	-	-	-	-	-	*277	-	3875	948581
46 Other receipts.....	1144773	51	*0	-	-	*387	*805	5566	19452	*32480	-4917	10595	1080353
47 Total deductions.....	128475179	*45445	*60504	*209623	*147020	*72376	*527225	1186817	1329237	*390677	729826	1315763	122460664
48 Cost of goods.....	94498536	*20662	-	*44894	*103921	*65782	*362632	918897	962319	*281089	485707	897052	9035582
49 Compensation of officers.....	437466	836	-	-	*5667	*689	*22041	29007	25318	*8288	14761	17708	313152
50 Salaries and wages.....	7999797	*2998	-	*21880	*5144	*1969	*40806	57905	90070	*9619	35900	64013	7669494
51 Repairs.....	751267	52	*4660	*491	*635	*45	*1281	*2302	5012	*505	1475	13150	721660
52 Bad debts.....	274823	*14	-	-	*402	-	*226	*3151	4069	*1414	1695	12662	251190
53 Rent paid on business property...	914204	*492	*409	*5857	*5101	*598	*6773	12121	10645	*961	4125	13840	853282
54 Taxes paid.....	2393584	909	*5412	*4244	*2511	*326	*19290	34031	31662	*9826	16298	41388	2227685
55 Interest paid.....	3476317	702	-	*223	*561	*593	*3839	*11154	42221	*26594	27544	78434	3284451
56 Contributions or gifts.....	69538	-	-	-	*189	-	-	*172	*97	*308	49	69	68653
57 Amortization.....	347185	4516	*154	*237	*698	-	*138	*1093	6809	*5345	13515	1403	313279
58 Depreciation.....	3233358	*9340	*14323	*716	*3502	*69	*14346	20042	25822	*10236	41258	41850	3051853
59 Depletion.....	20261	-	-	-	-	-	-	-	-	-	-	-	20261
60 Advertising.....	272012	*10	-	-	*2683	*260	*1689	*1033	3601	*1033	2020	2865	256817
61 Pension, prof sh, stock, annuity.	869819	-	-	*2474	-	-	-	*2400	6661	*1136	4880	15652	836616
62 Employee benefit programs.....	2416212	*160	-	*3373	*2344	-	*9885	*34411	22089	*4927	10893	35309	2292821
63 Net loss, noncapital assets.....	68424	-	-	-	-	-	*156	*105	*3032	-	214	466	64451
64 Other deductions.....	10432377	*4754	*35546	*125235	*13663	*2046	*44121	58992	89809	*29397	69493	79903	9879417
65 Total receipts less total deducts..	3887232	*21598	*-10158	*3172	*3006	*227	*17655	20756	42219	*21356	-2575	-10647	3780623
Constructive taxable income from													
66 related foreign corporations.....	559426	-	-	-	-	-	-	-	-	-	-	505	558921
67 Net income (less deficit), total...	4435634	*21598	*-10158	*3172	*3006	*227	*17350	20756	42219	*21356	-4150	-10607	4330865
68 Net income, total.....	5318440	23831	-	*3636	*3006	*227	*26656	*41414	68789	*50882	26305	48859	5024835
69 Deficit, total.....	882807	*2233	*10158	*463	-	-	*9306	*20658	*26570	*29527	30455	59466	693971
70 Net income (less def), Form 1120-A.	*-851	-	*-851	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	73598	-	*-9307	*3636	-	-	*14792	*15910	*27653	34476	-13562	-	-
73 Statutory special deductions, total	927932	23831	-	-	*519	-	-	*371	*6537	*280	21219	4561	870612
74 Net operating loss deduction.....	277280	23831	-	-	*519	-	-	*371	*6390	-	21217	-	224952
75 Dividends received deduction....	650652	-	-	-	-	-	-	-	148	*280	3	4561	645660
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	4627869	-	-	-	*2486	*227	*6137	*12622	*34746	*16404	2534	44834	4507879
78 Income tax before credits, total...	1639005	1594	-	-	*373	*34	*2087	*3972	12021	*5590	1463	1596358	-
79 Regular tax.....	1617862	-	-	-	*373	*34	*2087	*3972	*11830	*5577	862	15439	1577688
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	4	-	-	-	-	-	-	-	-	-	-	-	4
82 Alternative minimum tax.....	10726	1564	-	-	-	-	-	-	*172	-	557	1	8432
83 Environmental tax.....	6075	30	-	-	-	-	-	-	*19	*13	28	49	5937
84 Foreign tax credit.....	322740	-	-	-	-	-	-	*92	-	-	-	2582	320066
85 U.S. Possessions tax credit.....	265	-	-	-	-	-	-	-	265	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	24978	-	-	-	-	-	-	*74	*1008	*2	-	295	23599
88 Prior year minimum tax credit.....	*29607	-	-	-	-	-	-	-	*636	-	36	1355	27580
89 Income tax after credits, total....	1261415	1594	-	-	*373	*34	*2087	*3806	10112	*5587	1426	11282	1225114

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2554	*15	*1645	*207	*129	*104	300	91	37	*8	7	4	5
2 Total assets.....	14808917	-	*19477	*31524	*37478	*75832	635746	643579	592747	*290685	486285	651661	11343904
3 Cash.....	1562645	-	*3730	*5325	*1925	*6658	53586	100196	34683	*25950	19624	91095	1219872
4 Notes and accounts receivable....	4126976	-	*1651	*10302	*5155	*30711	91986	104752	125922	*14755	110165	125360	3506218
5 Less: Allowance for bad debts.....	28765	-	-	-	-	-	-	-	-	*291	9293	2743	11747
6 Inventories.....	2494515	-	*3277	*1054	*8339	*5290	193484	*156698	*63353	*83915	19498	29385	1930223
7 U.S. govt. obligations, total.....	3085	-	-	-	-	-	-	-	-	-	-	-	3085
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	1350127	-	-	*186	*132	*26	24943	30610	*30076	*4537	87065	161297	1011255
10 Loans to stockholders.....	68640	-	-	-	-	-	*5357	*14497	*19317	*1201	*1687	2013	24569
11 Mortgage and real estate loans....	*35197	-	-	-	*17132	*4187	*13703	-	*175	-	-	-	-
12 Other investments.....	1365519	-	-	-	-	-	*24033	*33460	*38453	*5399	55080	31404	1177691
13 Depreciable assets.....	5577339	-	*30747	*33489	*14431	*53026	405778	317605	447821	*78471	425264	260866	3509840
14 Less: Accumulated depreciation	3240073	-	*21989	*21168	*9638	*41816	209017	189768	195109	*30533	255138	120842	2145053
15 Depletable assets.....	104877	-	-	-	-	-	-	-	-	-	-	-	104877
16 Less: Accumulated depletion....	27339	-	-	-	-	-	-	-	-	-	-	-	27339
17 Land.....	222563	-	-	-	-	*8741	*23283	*17859	*15382	*22847	12959	28020	93472
18 Intangible assets (Amortizable)...	535246	-	*1827	-	-	*618	*924	*15473	*29832	*17908	3122	15040	450501
19 Less: Accumulated amortization	166385	-	*353	-	-	*618	*748	*3070	*17146	*4787	1143	1891	136628
20 Other assets.....	824748	-	*585	*2337	-	*3652	*545	40927	*21066	*70827	17069	34671	633068
21 Total liabilities.....	14808917	-	*19477	*31524	*37478	*75832	635746	643579	592747	*290685	486285	651661	11343904
22 Accounts payable.....	2705326	-	*1523	*6852	*5883	*31952	115168	53940	83435	*13732	49377	88645	2254820
23 Mort, notes, and bonds under 1 yr	970966	-	*639	*2518	*418	*2894	87499	*165943	*32841	*64643	53189	56999	503384
24 Other current liabilities.....	1218280	-	*3782	*1717	*430	*6768	83182	74629	*45655	*17958	48603	124474	811081
25 Loans from stockholders.....	1206808	-	*15527	-	*6562	*1440	*65279	*67890	*135176	*14576	2012	-	898347
26 Mort, notes, bonds, 1 yr or more.	1116402	-	*2600	*6642	*26550	*11332	*77220	*97128	*145200	*125022	86839	93976	443893
27 Other liabilities.....	3044099	-	*-0	-	*631	*2841	*410	*26270	*11204	*28311	17161	54732	2902540
28 Net worth.....	4547037	-	*-4593	*13795	*-2995	*18605	206987	157780	139235	*26444	229104	232836	3529840
29 Capital stock.....	618176	-	*1337	*1492	*776	*1968	64619	75766	115787	*2451	34697	481	318802
30 Paid-in or capital surplus.....	2703178	-	*5624	-	*1165	*9357	*79307	*56312	*23081	*96866	14885	175141	2241440
31 Retained earnings, appropriated.	*24474	-	-	-	-	*3076	-	-	-	-	-	-	21398
32 Retained earnings-unappropriated	1735148	-	*-8493	-	*-4937	*-3029	*3167	*87088	*-30688	*-66303	96127	67019	1595197
33 Retained earnings (S Corp).....	192718	-	*-3060	*12303	-	*7307	*64785	*-21025	*47667	*-5516	90257	-	-
34 Less: Cost of treasury stock....	726658	-	-	-	-	*75	*4890	*40361	*16614	*1055	6862	9806	646996
35 Total receipts.....	15522295	*217043	*143028	*96797	*44597	*198768	1103974	1013791	*1146669	*267069	646371	918770	9725417
36 Business receipts.....	14859891	*30135	*139882	*96797	*42992	*169889	1087704	951584	*1128921	*258356	637311	898013	9418306
37 Interest.....	129587	*70	-	-	*1317	*743	*1836	*3314	*1663	*2225	3614	9594	105212
38 Interest on govt. obligations....	*9560	-	-	-	-	-	-	-	*793	-	4	607	8156
39 Rents.....	44601	-	-	-	-	*40	-	*330	*1297	*3752	22	-	39160
40 Royalties.....	7996	-	-	-	-	-	-	-	-	-	-	-	7996
41 Net S-T cap gain less net LT loss	*639	-	-	-	-	*545	-	*6	-	-	88	-	-
42 Net L-T cap gain less net ST loss	*60442	-	-	-	-	-	-	*64	*54	-	1096	-	59228
43 Net gain, noncapital assets.....	240335	*186795	-	-	-	*3225	*4429	*27302	*26	*476	557	150	17375
44 Dividends, domestic corporations..	*15676	-	-	-	-	-	*1	-	*239	-	159	43	15234
45 Dividends, foreign corporations..	19869	-	-	-	-	-	-	-	-	-	193	-	19676
46 Other receipts.....	133700	*43	*3146	-	*288	*24327	*10004	31191	*13677	*2260	3327	10363	35074
47 Total deductions.....	14810530	*201235	*144071	*86091	*50393	*160307	1090542	1002978	1109902	*274473	618987	920954	9150598
48 Cost of goods.....	11677955	*28984	*42365	*39176	*30510	*102926	741344	734968	*837711	*202606	456319	729538	7731508
49 Compensation of officers.....	162992	*192	*16291	*8030	*1672	*7576	25171	13342	*21245	*5139	7150	8669	48516
50 Salaries and wages.....	483606	*2499	*26445	*15243	*1318	*9869	90749	54333	*50890	*12461	20755	22536	176507
51 Repairs.....	37491	*500	*1268	*182	*517	*657	*5171	*6152	*7386	*2473	2018	4828	6339
52 Bad debts.....	33634	*266	*803	-	*231	*7332	*7945	*2521	*2450	*734	2106	378	8867
53 Rent paid on business property...	78946	*950	*5398	*9518	*2506	*1445	8378	13782	*6420	*3263	8518	1987	16781
54 Taxes paid.....	319822	*195	*6367	*2795	*771	*4804	34091	22040	34692	*6159	21017	7003	179889
55 Interest paid.....	281884	*1226	*467	*190	*2063	*1283	16017	27346	*17900	*13974	12809	20246	168364
56 Contributions or gifts.....	4752	-	-	-	*7	*72	*42	*13	*1094	*15	89	62	3356
57 Amortization.....	19708	*9	*11	-	-	-	*78	*3926	*2721	*1101	239	411	11213
58 Depreciation.....	287291	*1651	*3681	*608	*2024	*6077	34910	19340	25850	*7925	14924	16167	154135
59 Depletion.....	7418	-	-	-	-	-	-	-	-	-	-	-	7418
60 Advertising.....	81466	*293	*851	*157	*666	*894	10344	21290	*12490	*2969	620	5445	25449
61 Pension, prof sh, stock, annuity.	152435	24891	*1687	-	-	*305	*5502	*2112	*8117	*78	9964	13815	85965
62 Employee benefit programs.....	374814	*64378	*251	*262	*226	*950	13918	15909	*23131	*10567	22437	30343	192443
63 Net loss, noncapital assets.....	2350	-	-	-	-	*166	*342	-	*253	*14	22	1498	56
64 Other deductions.....	803966	*75203	*38186	*9931	*7882	*15951	96541	65904	57551	*4996	40000	58026	333793
65 Total receipts less total deducts..	711765	*15807	*-1042	*10705	*-5796	*38461	13432	10814	36768	*-7403	27384	-2184	574819
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	474	-	-	-	-	-	-	-	-	-	-	-	474
67 Net income (less deficit), total...	702679	*15807	*-1042	*10705	*-5796	*38461	13432	10814	35975	*-7403	27380	-2791	567137
68 Net income, total.....	806387	*26022	*3651	*10705	-	*44554	22867	*35563	*42733	*4871	32426	15857	567137
69 Deficit, total.....	103708	*10215	*4694	-	*5796	*6093	*9435	*24749	*6758	*12274	5047	18648	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*892	*892	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	53538	-	*3578	*10705	-	*21114	*3904	*3232	*17024	*-5700	-319	-	150668
73 Statutory special deductions, total	197007	25130	-	-	-	-	*1641	*7726	*7377	-	384	4080	150668
74 Net operating loss deduction....	168473	25130	-	-	-	-	*1640	*7726	*7210	-	77	4050	122639
75 Dividends received deduction....	*28534	-	-	-	-	-	*1	-	*168	-	307	30	28029
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	531333	*892	-	-	-	*23440	*9809	*14781	*17317	*4871	31976	11777	416469
78 Income tax before credits, total...	192131	*265	-	-	-	*7530	*2983	*5308	*6625	*1659	11520	6124	150117
79 Regular tax.....	184141	*227	-	-	-	*7530	*2983	*5024	*5888	*1656	11064	4004	145764
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	4	-	-	-	-	-	-	-	-	-	-	-	4
82 Alternative minimum tax.....	3751	37	-	-	-	-	-	*282	*736	-	60	113	2522
83 Environmental tax.....	742	-	-	-	-	-	-	*2	*1	*3	38	23	676
84 Foreign tax credit.....	1680	-	-	-	-	-	-	-	-	-	-	-	1680
85 U.S. Possessions tax credit.....	197	-	-	-	-	-	197	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*1655	-	-	-	-	-	*22	-	*738	-	-	838	56
88 Prior year minimum tax credit....	*203	-	-	-	-	-	-	-	*196	-	7	-	-
89 Income tax after credits, total....	188397	*265	-	-	-	*7530	*2764	*5308	*5691	*1659	11513	5286	148381

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 transportation equipment,
except motor vehicles

MINOR INDUSTRY 3798 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.....	1375	*20	*397	*258	*253	*83	227	*46	35	24	7	16	9
2 Total assets.....	12789181	-	*3479	*40054	*87534	*76167	539286	*293298	600115	925395	471688	2932606	6819560
3 Cash.....	542425	-	*510	*2260	*14235	*2841	*37705	*41102	*27281	26849	34597	242561	112484
4 Notes and accounts receivable....	2992321	-	-	*12659	*27306	*10969	110972	*33300	207172	217670	108155	827367	1436751
5 Less: Allowance for bad debts.....	63022	-	-	-	-	-	*2675	-	*3493	*2859	2685	17102	34207
6 Inventories.....	2450372	-	-	*17422	*18763	*42850	203014	*58391	168627	329131	137514	601874	872785
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	4	-	-	-	-	-	-	-	-	-	-	4	-
9 Other current assets.....	760578	-	-	*1850	-	*4047	*11995	*3666	16911	98438	14705	202712	406255
10 Loans to stockholders.....	587796	-	*2667	*1940	*31	-	-	*3434	*640	*617	249	-	578217
11 Mortgage and real estate loans....	*4651	-	-	-	-	-	-	*2297	*1175	-	-	383	796
12 Other investments.....	830941	-	-	-	*243	-	*4206	*17087	*9318	*46691	3007	239429	510960
13 Depreciable assets.....	5631973	-	-	*7884	*43291	*14398	289768	*167219	355062	297030	208998	1058259	3190064
14 Less: Accumulated depreciation	2525459	-	-	*3963	*29293	*9402	162317	*85311	197849	145289	93516	488223	1337297
15 Depletable assets.....	17445	-	-	-	-	-	-	-	-	-	-	-	17445
16 Less: Accumulated depletion....	4794	-	-	-	-	-	-	-	-	-	-	-	4794
17 Land.....	168152	-	-	-	*10133	-	*11431	*897	*11120	11900	11575	22868	88228
18 Intangible assets (Amortizable)...	464942	-	*928	-	*3241	*2658	*45048	*1018	*11707	*21967	22231	187372	168772
19 Less: Accumulated amortization	72106	-	*518	-	*447	*748	*4147	*162	*7168	*6021	2143	43165	7588
20 Other assets.....	1029962	-	*-109	*1	*31	*8555	*-5715	*50361	*-389	29271	29000	98270	820687
21 Total liabilities.....	12789181	-	*3479	*40054	*87534	*76167	539286	*293298	600115	925395	471688	2932606	6819560
22 Accounts payable.....	2019034	-	*1245	*57574	*31929	*3386	114081	*12279	86103	131749	77196	572774	930718
23 Mort, notes, and bonds under 1 yr	1058795	-	-	*609	-	*17512	*71816	*23007	*174532	62801	35737	189568	483212
24 Other current liabilities.....	1394204	-	-	*3568	*3056	*11276	52654	*7671	74034	114350	54565	455236	617795
25 Loans from stockholders.....	459013	-	*2266	-	*3904	*18555	*63773	-	*2458	*6751	-	5839	355466
26 Mort, notes, bonds, 1 yr or more.	2606091	-	-	*55883	*17364	*381	103087	*15257	*99182	228719	97761	596019	1392437
27 Other liabilities.....	747965	-	*-220	*-0	-	-	*-1590	*8678	*4944	49925	5813	113854	565651
28 Net worth.....	4504080	-	*189	*-77580	*31280	*25056	135465	*226406	158861	331100	200616	999316	2473371
29 Capital stock.....	534736	-	*1458	*287	*1941	*3854	51070	*91261	27187	76808	8779	156136	115954
30 Paid-in or capital surplus.....	2212429	-	-	*11273	-	*16242	*82546	*154215	*2873	149247	145288	771073	879670
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1513233	-	*-1270	*-86476	*2343	*-1322	*-94395	*14404	*15836	76284	37218	-25001	1575611
33 Retained earnings (S Corp).....	541527	-	-	-	*26996	*6282	*104648	*-33475	*114721	*31225	9330	281800	-
34 Less: Cost of treasury stock....	297844	-	-	*2664	-	-	*8403	-	*1755	*2464	-	184692	97865
35 Total receipts.....	21825053	*51317	*14733	*315384	*461696	*303566	1419061	*362646	1181054	1490215	1051759	5061393	10112229
36 Business receipts.....	21005509	*39689	*14733	*315045	*461666	*303109	1411245	*353562	1176673	1440539	1028813	4974237	9486198
37 Interest.....	153527	*7344	-	*2	-	*-0	*215	*1555	*1347	12347	3500	19896	107320
38 Interest on govt. obligations....	4291	*31	-	-	-	-	-	*135	-	*147	133	2830	1015
39 Rents.....	94348	242	-	-	-	-	*2042	-	*409	*9647	3955	3354	74699
40 Royalties.....	194129	-	-	-	-	-	-	*691	*63	*2142	1673	3380	186180
41 Net S-T cap gain less net LT loss	286	-	-	-	-	-	-	-	-	-	-	-	286
42 Net L-T cap gain less net ST loss	6847	*1827	-	-	-	-	*831	-	-	*16	-	974	3199
43 Net gain, noncapital assets.....	100101	-	-	-	-	-	*141	*4144	*6	*604	13	734	94459
44 Dividends, domestic corporations.	*1198	*5	-	-	-	-	-	*11	-	*1079	-	101	2
45 Dividends, foreign corporations..	10555	-	-	-	-	-	-	-	-	302	-	2245	8008
46 Other receipts.....	254263	*2181	*-0	*338	*30	*458	*4587	*2547	2555	23391	13673	53642	150862
47 Total deductions.....	20911931	*62795	*14108	*337948	*434147	*289207	1381935	*343241	1159791	1431408	1006658	4875211	9575482
48 Cost of goods.....	16129969	*26260	*9582	*274505	*311356	*239902	1100574	*254877	833691	1104646	844425	4053177	7076983
49 Compensation of officers.....	162698	*2234	-	*9413	*13355	-	*18901	*6423	*19809	20552	7309	31591	33111
50 Salaries and wages.....	1151756	*6383	-	*6319	*14554	*13977	62062	*16104	106841	66024	30800	165609	663084
51 Repairs.....	106646	*596	*25	*139	*2538	*221	*2527	*1193	*2256	6345	1673	14616	74516
52 Bad debts.....	17506	*341	-	-	*700	*2635	*2260	*336	*1303	946	1404	4620	2961
53 Rent paid on business property...	107357	*756	*260	*9993	*1109	*2033	*4305	*3638	*6286	6370	1513	14316	56780
54 Taxes paid.....	383386	*1115	*74	*2815	*9521	*3926	33493	*4420	30440	23842	15587	83091	175061
55 Interest paid.....	355227	*10424	-	*1299	*6273	*2600	18039	*2929	*28318	30766	13668	69985	170927
56 Contributions or gifts.....	9954	*1	-	-	*1	-	*459	*3	*22	*246	615	1856	6750
57 Amortization.....	27421	*40	*185	-	*239	*17	*2747	*27	*668	3132	1450	9245	9671
58 Depreciation.....	530874	*2467	-	*999	*2683	*1986	26532	*15427	31259	31382	23991	81525	312622
59 Depletion.....	1560	-	-	-	-	-	-	-	-	-	-	-	1560
60 Advertising.....	107807	*275	*449	*1803	*14530	*3455	8315	*3599	*4229	8107	5926	11817	45301
61 Pension, prof sh, stock, annuity.	97257	111	-	-	-	-	*12448	*520	*8107	*12704	1958	23780	37628
62 Employee benefit programs.....	306793	*2810	-	*3309	*1218	*914	*7948	*947	*11344	24365	10580	93652	149706
63 Net loss, noncapital assets.....	13335	-	-	-	-	-	*41	*184	*76	*521	171	1007	11335
64 Other deductions.....	1402384	*8982	*3533	*27351	*56068	*17543	81282	*32614	75144	91460	45588	215322	747496
65 Total receipts less total deducts..	913122	*-11478	*625	*-22564	*27549	*14359	37126	*19405	21262	58807	45101	186182	536747
Constructive taxable income from													
66 related foreign corporations.....	*18031	-	-	-	-	-	-	-	*310	-	-	649	17072
67 Net income (less deficit), total...	926862	*-11508	*625	*-22564	*27549	*14359	37126	*19270	21573	58660	44969	184000	552803
68 Net income, total.....	1150645	*905	*625	-	*27549	*15132	*57846	*36007	*42607	65396	46583	257889	600106
69 Deficit, total.....	223783	*12413	-	*22564	-	*773	*20720	*16737	*21034	*6735	1614	73889	47303
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	244912	-	-	-	*24784	*14508	*50583	*16491	*27546	*12071	11091	87838	-
73 Statutory special deductions, total	33560	*3	*296	-	-	-	-	*1911	*146	*8474	-	21982	746
74 Net operating loss deduction.....	30010	-	*296	-	-	-	-	*1904	*146	*7310	-	20297	57
75 Dividends received deduction....	3550	*3	-	-	-	-	-	*8	-	*1165	-	1685	689
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	864371	*902	*329	-	*2765	*625	*6289	*13301	*11547	*44851	35492	148223	600048
78 Income tax before credits, total...	304313	*212	*49	-	*415	*94	*1870	*4522	*3961	*15496	12384	52395	212915
79 Regular tax.....	300050	*212	*49	-	*415	*94	*1870	*4522	*3905	*15249	12114	51707	209912
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*2968	-	-	-	-	-	-	-	*56	*207	-	505	2201
83 Environmental tax.....	1058	-	-	-	-	-	-	-	-	*40	33	183	802
84 Foreign tax credit.....	6534	-	-	-	-	-	-	-	-	*95	40	636	5763
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	3731	-	-	-	-	*63	-	*92	*137	*33	826	113	2467
88 Prior year minimum tax credit.....	3202	-	-	-	-	-	-	-	-	*389	993	1511	309
89 Income tax after credits, total....	290846	*212	*49	-	*415	*31	*1870	*4431	*3824	*14979	10526	50135	204375

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 28 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.....	9993	819	4072	938	794	1012	1507	244	251	141	80	69	67
2 Total assets.....	156890458	-	159884	123340	290060	721847	3656183	1775856	3691152	5111131	5710854	10800500	124849651
3 Cash.....	9734956	-	35865	*18552	29467	146242	472318	262787	461731	597686	662793	867398	6180117
4 Notes and accounts receivable....	37817070	-	*34344	*26670	*89616	191186	1025191	491090	906612	1109790	1222641	2132112	30587819
5 Less: Allowance for bad debts.....	852676	-	-	-	*715	*1033	17060	16265	39456	31897	51955	62464	631832
6 Inventories.....	19323514	-	*37958	*43373	*60863	163107	954525	447593	873737	985400	1060784	1583010	13113165
7 U.S. gov't. obligations, total.....	2045585	-	-	-	*568	-	*67069	*41205	*23200	*26617	58681	77486	1750760
8 Tax-exempt securities.....	974459	-	-	-	-	*4070	*1225	-	2845	*95910	88581	94480	687348
9 Other current assets.....	15773281	-	*1912	*6955	*2398	37666	125938	73710	203420	462171	288390	868820	13701899
10 Loans to stockholders.....	432286	-	*103	*3464	*220	*7170	51542	*2143	*3880	*31654	9768	7036	315307
11 Mortgage and real estate loans...	208950	-	-	-	*3948	-	*2630	-	-	*6909	1961	78507	114995
12 Other investments.....	28453873	-	*4946	-	*36865	*29861	143185	67355	361301	517549	580915	1713355	24998541
13 Depreciable assets.....	51315792	-	164745	*46299	119745	317744	1552802	725266	1590140	1678730	2065386	3431092	39623843
14 Less: Accumulated depreciation	27225470	-	126971	*24009	79115	206825	1001375	400436	873561	832250	1053630	1705369	20921929
15 Depletable assets.....	*11959	-	-	-	-	-	*857	-	-	-	179	-	10922
16 Less: Accumulated depletion...	*1892	-	-	-	-	-	*18	-	-	-	-	-	1875
17 Land.....	1224157	-	-	*418	-	-	42828	14328	47977	57672	69163	114324	877446
18 Intangible assets (Amortizable)...	10850968	-	*12035	*6234	*43374	31048	193613	58834	111032	361044	610806	1447181	7975768
19 Less: Accumulated amortization	2653655	-	*8595	*5434	*19513	2433	74064	17339	51073	96306	141974	349283	1887642
20 Other assets.....	9457302	-	*3542	*818	*2340	4044	114977	25585	69368	140449	238364	502815	8354998
21 Total liabilities.....	156890458	-	159884	123340	290060	721847	3656183	1775856	3691152	5111131	5710854	10800500	124849651
22 Accounts payable.....	18642807	-	55651	*25934	*50027	92369	495705	208826	403333	536635	497701	733754	15542872
23 Mort, notes, and bonds under 1 yr	10975708	-	*26954	*5356	*22090	46106	362680	166810	318638	330716	241708	525837	8928812
24 Other current liabilities.....	25409731	-	42283	*15938	*23357	50606	426461	160735	361544	535418	531603	985953	22275834
25 Loans from stockholders.....	2010911	-	*23939	*46278	*22957	67683	128624	*53503	67493	*41612	11695	243370	1303757
26 Mort, notes, bonds, 1 yr or more.	20294532	-	*131150	*45119	*50031	105786	400262	271962	384337	853176	665962	1508175	15878570
27 Other liabilities.....	17781472	-	*38825	*454	*10324	*7315	196192	24224	56652	90153	176327	383134	16797872
28 Net worth.....	61775298	-	-158917	-15739	111273	351982	1646259	889797	2099155	2723420	3585857	6420276	44121933
29 Capital stock.....	9357363	-	1038099	176396	192624	217281	400950	591957	1212389	707086	528215	706450	3585915
30 Paid-in or capital surplus.....	31856535	-	*237964	*70004	*12489	*272704	1408479	972052	1317782	1997352	2734224	3258322	19575162
31 Retained earnings, appropriated.	80345	-	-	-	-	*410	-	6718	*1329	*318	-	34171	37399
32 Retained earnings-unappropriated	24926331	-	-1421030	*-277355	*-26502	-197129	-555451	-662885	-707670	48305	199895	2434630	26091522
33 Retained earnings (S Corp).....	1402631	-	*-7719	*18012	*-65274	*108328	466701	*-7042	385411	*73828	194906	235480	-
34 Less: Cost of treasury stock...	5847907	-	*6232	*2796	*2064	*49611	74420	11004	110087	103468	71383	248777	5168065
35 Total receipts.....	149978528	1153586	1070355	292841	597351	1256608	6783515	2659498	4963735	5576295	5993054	10755349	108876341
36 Business receipts.....	137870015	967701	1029352	*269888	*585137	1236955	6678041	2585616	4844504	5366521	5779218	10173036	98354046
37 Interest.....	2633518	23475	*2067	*133	*605	2914	21528	15120	37085	53694	47068	160748	2269082
38 Interest on gov't. obligations....	161423	*79	-	-	-	*166	*1152	*91	1649	8813	4649	13024	131801
39 Rents.....	1346337	2	-	-	-	*3089	*683	*4608	*7270	5335	8737	24184	1292430
40 Royalties.....	2801535	*65790	-	-	-	*235	*8965	*303	8798	17566	4306	39821	2655751
41 Net S-T cap gain less net LT loss	27128	-	*15604	*248	-	-	*84	-	*49	*1065	28	295	9755
42 Net L-T cap gain less net ST loss	540760	*5370	*22200	*105	-	*770	*15815	*23037	*4410	*11410	55369	100274	302000
43 Net gain, noncapital assets.....	108272	*2111	*558	*18652	*627	*-0	7495	*7149	1704	7810	429	5117	56620
44 Dividends, domestic corporations.	87904	*-0	-	*110	-	*129	*3205	-	*1380	3658	1212	32720	45489
45 Dividends, foreign corporations..	1061701	*4657	-	-	-	-	*9144	*-0	6227	11873	27632	60367	941801
46 Other receipts.....	3339935	84401	*574	*3705	*10982	12350	37403	23574	50660	88549	64406	145763	2817567
47 Total deductions.....	142137428	1058341	1087024	350185	604370	1254865	6643384	2683870	4811893	5345765	5709012	9542199	103046520
48 Cost of goods.....	84564594	421397	551162	*143122	*262590	641488	3933286	1427883	2614359	3025490	3125787	5526531	62891500
49 Compensation of officers.....	1775140	27960	*41165	*28761	*109249	98755	346703	101272	140142	109086	116326	149165	506556
50 Salaries and wages.....	17099607	136756	180430	*48829	71168	139837	708889	389810	642113	647067	809754	1149431	12175525
51 Repairs.....	511935	15531	5451	*1055	*1281	7048	22795	9233	21114	20061	24684	36257	347423
52 Bad debts.....	329089	*2510	*2404	*464	*375	5798	22519	7481	14336	13108	16093	29005	214994
53 Rent paid on business property...	1536276	11155	27598	*11940	*20159	47720	116322	40194	49721	66335	54912	98134	992085
54 Taxes paid.....	2802811	25680	25287	11314	16869	40331	183576	65093	113004	107665	135477	203009	1875506
55 Interest paid.....	3366481	31962	6675	*3621	*7732	13661	79788	40776	79707	109899	82505	230849	2679307
56 Contributions or gifts.....	144993	*672	*243	*1	*123	*773	2548	1836	1747	1451	4391	5311	125897
57 Amortization.....	615286	15742	*998	*6604	*124	2788	30161	23784	25639	33755	29810	53360	392521
58 Depreciation.....	3952168	32593	14008	5859	9765	26693	135026	68856	139391	132103	169152	296561	2922161
59 Depletion.....	34	-	-	-	-	-	-	-	-	-	-	-	34
60 Advertising.....	2238119	17011	38185	*5377	*11740	15527	109969	30015	97327	132837	115697	114998	1549436
61 Pension, prof sh, stock, annuity.	2292770	*6062	*21339	*4889	*15436	*10937	39596	14134	26669	29620	35817	66437	2021834
62 Employee benefit programs.....	3155099	21968	*1951	*3723	*10259	21655	109992	42830	109750	107008	124186	207653	2394125
63 Net loss, noncapital assets.....	339467	4820	-	-	*57	*464	3687	3483	2210	6121	7019	8545	303061
64 Other deductions.....	17413557	286520	170128	74625	67442	181390	798527	417189	734663	804161	857403	1366955	11654554
65 Total receipts less total deducts..	7841099	95246	-16669	-57344	-7019	1743	140131	-24372	151842	230530	284041	1213149	5829822
Constructive taxable income from													
66 related foreign corporations....	1242790	743	-	-	-	-	-	-	*12237	*6392	5823	55267	1162327
67 Net income (less deficit), total...	8922466	95910	-16669	-57344	-7019	1577	138979	-24463	162431	228108	285215	1255392	6860348
68 Net income, total.....	10906363	172642	56558	*15988	*21075	91868	445650	172710	418322	442974	487257	1356940	7224378
69 Deficit, total.....	1983897	76732	73227	*73333	*28094	90290	306671	197172	255892	214866	202042	101547	364031
70 Net income (less def), Form 1120-A.	*-3227	-	*-118	*-3109	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*20828	*20828	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	635834	*16178	*14319	*12609	*9763	*39574	208697	*15473	175245	*10922	54438	78616	-
73 Statutory special deductions, total	1133844	*1148	*1154	*928	*312	*1801	65333	*25496	26636	53268	52120	176055	729593
74 Net operating loss deduction....	483860	*155	*1154	*851	*312	*1711	53946	*25495	20031	43159	35412	114366	187269
75 Dividends received deduction....	649984	*993	-	*77	-	*91	*11387	*-0	6605	10109	16708	61689	542324
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	9082763	155970	*30650	-	*3683	22521	145742	131741	216723	378941	383802	1103620	6509369
78 Income tax before credits, total...	3182558	53100	*7491	-	*552	5189	47989	45184	74484	131679	133532	389337	2294021
79 Regular tax.....	3145690	52509	*7491	-	*552	5189	47410	44773	73767	130305	132138	385382	2266175
80 Personal holding company tax....	*1	-	-	-	-	-	-	-	*1	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	20616	-	-	-	-	-	*566	*380	*505	*1164	1017	3002	13982
83 Environmental tax.....	9969	*72	-	-	-	-	*13	*32	121	210	377	1000	8145
84 Foreign tax credit.....	624062	603	-	-	-	-	-	*341	*3475	*2623	7638	19431	589951
85 U.S. Possessions tax credit.....	339708	10040	-	-									

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

MINOR INDUSTRY 3815
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.....	3305	*62	*1210	*305	*338	501	536	110	110	57	29	22	21
2 Total assets.....	52317120	-	*20147	*40340	*111991	375230	1497418	771066	1576709	2070762	1959423	3372918	4052118
3 Cash.....	4029383	-	*6317	*1355	*17247	83943	187910	62201	74272	156761	267902	251523	2919952
4 Notes and accounts receivable....	14569041	-	-	*1279	*58224	85922	432236	215585	439181	546183	465481	631375	11693576
5 Less: Allowance for bad debts.....	154057	-	-	-	-	*199	7552	4780	14540	9353	11162	14286	92184
6 Inventories.....	9149790	-	*2760	*18568	*29786	86524	461556	233004	461194	473079	418049	530462	6434808
7 U.S. govt. obligations, total....	123321	-	-	-	*568	-	*3460	*20284	*16501	*11520	38289	1999	-
8 Tax-exempt securities.....	*102933	-	-	-	-	*4070	-	-	49	*79503	19110	201	-
9 Other current assets.....	1833734	-	*386	*3915	*522	23285	71760	45161	52193	72836	61892	290941	1210843
10 Loans to stockholders.....	342534	-	-	*3464	*220	*5526	10856	*281	-	*2523	550	6500	312613
11 Mortgage and real estate loans...	*7995	-	-	-	-	-	-	-	-	*6034	1961	-	-
12 Other investments.....	8243978	-	-	-	-	*927	*12149	*25457	192771	261570	225811	468702	7056590
13 Depreciable assets.....	18127243	-	*18630	*12331	*38461	168282	628287	328568	667102	676746	732442	1188164	13668231
14 Less: Accumulated depreciation	9901406	-	*8378	*1374	*34752	90600	392251	192374	409047	378648	428425	671158	7294399
15 Depletable assets.....	11102	-	-	-	-	-	-	-	-	-	179	-	10922
16 Less: Accumulated depletion...	1875	-	-	-	-	-	-	-	-	-	-	-	1875
17 Land.....	513543	-	-	-	-	-	*28891	*11544	16988	19988	22099	51752	362280
18 Intangible assets (Amortizable)...	3373782	-	-	*351	*138	*9126	33711	28446	74297	156681	61765	539034	2470234
19 Less: Accumulated amortization	863204	-	-	-	*39	*1373	12852	*9013	35275	41083	21012	143951	598606
20 Other assets.....	2809283	-	*433	*452	*1617	*-203	8557	6701	41022	36421	104493	241661	2368131
21 Total liabilities.....	52317120	-	*20147	*40340	*111991	375230	1497418	771066	1576709	2070762	1959423	3372918	40521118
22 Accounts payable.....	7956775	-	*2831	*2998	*28993	56252	180198	101488	146826	225269	173636	231520	6806763
23 Mort, notes, and bonds under 1 yr	4001502	-	*7711	*2510	*194	*16905	122297	75960	141370	149462	67025	173287	3244780
24 Other current liabilities.....	5916278	-	*5785	*1711	*1753	26840	157224	81474	199281	232930	201096	377157	4631027
25 Loans from stockholders.....	1066189	-	*11168	*2326	*20293	*15539	*57898	*18172	*48077	*2115	10841	166133	713626
26 Mort, notes, bonds, 1 yr or more.	6935295	-	*16941	*7808	*55469	122226	175812	137899	396099	166247	602670	5254124	187029
27 Other liabilities.....	2237673	-	*236	*9417	*3229	*28595	*6156	48303	46023	57378	231128	1807200	18063589
28 Net worth.....	24203409	-	*-7584	*13852	*43533	200995	828980	312004	854952	1018864	1283200	1591022	18063589
29 Capital stock.....	2624048	-	*1089	*3336	*5764	111481	76235	15136	363573	150227	163539	235054	1498615
30 Paid-in or capital surplus.....	9224299	-	*70004	-	*200500	548528	215197	163647	499693	703193	1023578	5799958	1046
31 Retained earnings, appropriated.	*1459	-	-	-	-	-	-	-	*413	-	-	-	11359007
32 Retained earnings-unappropriated	12438103	-	*-18149	*-75298	*22499	-160764	-16962	89579	170278	343052	358635	366226	11359007
33 Retained earnings (S Corp).....	878692	-	*9476	*15855	*17334	*79239	*257582	-	*248786	*73828	105314	71277	-
34 Less: Cost of treasury stock...	963191	-	-	*45	*2064	*29462	*36403	*7907	*91745	47936	47481	105113	595036
35 Total receipts.....	66790010	-	*96987	*52886	*7015	*314482	619015	2703300	1356724	2248358	2587918	2418178	3244448
36 Business receipts.....	62817785	-	*93201	*52886	*6527	*306925	608253	2638548	1344540	2205852	2514609	2368262	3117500
37 Interest.....	664461	-	*2611	-	*11	*525	*1595	6381	3652	11015	13421	12806	37145
38 Interest on govt. obligations....	18314	-	74	-	-	-	*120	*534	*35	*753	6394	1525	3109
39 Rents.....	521606	-	2	-	-	-	*3060	*566	*515	*2314	*694	6550	9934
40 Royalties.....	1613252	-	44	-	-	-	*235	*7660	-	*3249	*7547	1477	13684
41 Net S-T cap gain less net LT loss	*2818	-	-	*248	-	-	*4	-	-	-	*458	-	2108
42 Net L-T cap gain less net ST loss	88796	-	-	*105	-	*716	*15588	*133	*4309	*1195	36	710	66005
43 Net gain, noncapital assets.....	26423	-	-	-	*33	*-0	*3587	*1283	1540	1353	255	1428	16944
44 Dividends, domestic corporations.	41113	-	-	*109	-	-	*616	-	*524	*3338	259	4798	31470
45 Dividends, foreign corporations..	440753	-	654	-	-	-	*8189	*-0	*3356	*8988	16202	20035	383328
46 Other receipts.....	554688	-	400	*-0	*16	*6999	*5037	21628	6567	15446	29921	10808	36105
47 Total deductions.....	63116062	-	*130160	*57676	*32305	*299464	611205	2556622	1328469	2117464	2448703	2269959	3076849
48 Cost of goods.....	42891882	-	*60462	*26240	*5490	*142921	315196	1559769	833092	1249907	1495363	1312375	1829203
49 Compensation of officers.....	664154	-	*8765	*216	-	*51315	*60862	142793	30670	57336	49041	37943	46931
50 Salaries and wages.....	6269616	-	*15708	*3806	*921	*30965	74862	263717	139727	294377	286083	341519	448519
51 Repairs.....	223574	-	*262	*304	*279	*522	3712	8959	3263	11538	8332	10220	14380
52 Bad debts.....	71114	-	305	-	-	-	*225	2907	2011	4778	1968	2316	4710
53 Rent paid on business property...	468880	-	*1715	*2015	*1614	*5936	17081	38427	13013	19140	23756	24869	37237
54 Taxes paid.....	1081701	-	*1714	*1373	*360	*9764	16902	79792	29641	48917	41735	64995	77462
55 Interest paid.....	1056207	-	*3131	*978	*2345	*1209	5770	25870	21176	33009	54538	23207	81706
56 Contributions or gifts.....	56687	-	-	*1	*14	*653	*2075	*101	671	832	2482	674	49185
57 Amortization.....	222667	-	*2624	*379	-	*21	*2352	7654	1629	6092	17431	3787	16000
58 Depreciation.....	1728772	-	*2663	*5070	*525	*2504	17053	54089	28420	50434	56143	53769	94928
59 Depletion.....	34	-	-	-	-	-	-	-	-	-	-	-	34
60 Advertising.....	818771	-	*447	*670	-	*5257	*9408	43835	9576	30758	70913	48344	39080
61 Pension, prof sh, stock, annuity.	791838	-	*952	*1731	-	*8381	*6331	19880	6152	14580	19825	24330	30473
62 Employee benefit programs.....	1117344	-	*2478	*253	-	*6834	10312	47655	12658	56564	37450	63880	88911
63 Net loss, noncapital assets.....	42683	-	54	-	-	-	*464	*485	*147	*224	*1388	3128	2621
64 Other deductions.....	5610137	-	*28880	*14644	*20770	*33822	70021	258716	197192	239137	283903	252795	264014
65 Total receipts less total deducts..	3673948	-	*-33173	*-4790	*-25290	*15018	7811	146679	28256	130894	139216	148219	167599
Constructive taxable income from													
66 related foreign corporations.....	558146	-	196	-	-	-	-	-	-	*2378	2125	33788	519659
67 Net income (less deficit), total...	4213779	-	*-33051	*-4790	*-25290	*15018	7691	146145	28221	130141	135200	148820	198278
68 Net income, total.....	4635512	-	14	*11748	-	*18663	45556	197336	81176	149909	160029	197152	254775
69 Deficit, total.....	421733	-	*33065	*16538	*25290	*3644	*37865	*51191	*52955	*19769	*24829	48332	56497
70 Net income (less def), Form 1120-A.	*-4144	-	-	*-1035	*-3109	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1033	-	*-1033	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	270258	-	*11186	*-2528	*15650	*22273	*64655	-	*83997	*10922	38100	26004	-
73 Statutory special deductions, total	488006	-	654	-	*76	*312	-	59301	*813	*5556	15890	10184	31820
74 Net operating loss deduction.....	170704	-	-	-	*312	-	*50681	*812	*1881	*8180	3635	16371	88831
75 Dividends received deduction.....	317302	-	654	*76	-	-	*8620	*-0	*3674	7710	6549	15449	274570
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3857360	-	14	-	*2701	*13913	62899	80363	60639	133374	149011	196950	3157496
78 Income tax before credits, total...	1350380	-	38	-	*405	*3001	20961	27301	20838	45747	51554	68989	1111545
79 Regular tax.....	1341779	-	5	-	*405	*3001	20407	27289	20638	45589	51079	68343	1105024
80 Personal holding company tax.....	*1	-	-	-	-	-	-	-	-	*1	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	4117	-	-	-	-	-	*546	-	*92	*79	326	418	2657
83 Environmental tax.....	4341	-	-	-	-	-	*8	*12	*17	79	149	229	3846
84 Foreign tax credit.....	315214	-	-	-	-	-	-	*5	-	*2614	5635	11618	295343
85 U.S. Possessions tax credit.....	94938	-	5	-	-	45	698	2542	-	5202	-	5449	80997
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	26375	-	-	-	*286	-	*403	*685	*1132	*2051	2211	1053	18554
88 Prior year minimum tax credit.....	10903	-	-	-	-	-	*18	*64	*423	*1195	113	1370	7719
89 Income tax after credits, total....	902949	-	33	-	*119	*2956	19842	24004	19283	34685	43596	49500	708933

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5958	749	2429	*633	*366	468	834	134	134	78	46	47	39
2 Total assets.....	57660314	-	135499	*83001	*146143	324729	1819413	1004789	2013551	2875896	3319390	7427583	38510320
3 Cash.....	4074830	-	29180	*17196	*12202	60224	273084	200586	373178	439666	381297	615875	1672342
4 Notes and accounts receivable....	13132131	-	*34344	*25392	*30561	102633	524661	275505	437784	515949	687746	1500737	8996819
5 Less: Allowance for bad debts.....	362321	-	-	-	*715	*834	8410	11484	24099	21476	37867	48178	209256
6 Inventories.....	7953311	-	*35198	*24805	*25109	67384	379846	214589	381055	450177	554539	1052548	4768062
7 U.S. govt. obligations, total....	447723	-	-	-	-	-	*32909	*20921	*6699	*15097	20392	75487	276219
8 Tax-exempt securities.....	256795	-	-	-	-	-	*1225	-	2796	16407	69471	94279	72617
9 Other current assets.....	3497824	-	*1526	*3041	*1660	13051	47416	28549	147683	386744	205831	577879	2084444
10 Loans to stockholders.....	72589	-	*103	-	-	-	*25166	*1862	*3880	*29131	9218	536	2694
11 Mortgage and real estate loans....	*104575	-	-	-	*3948	-	*2630	-	-	875	-	78507	18615
12 Other investments.....	10199308	-	*4946	-	*36865	*28933	62673	41898	162352	255885	351650	1244653	8009453
13 Depreciable assets.....	17692307	-	124599	*33969	*75578	137134	796798	396698	887739	931465	1138876	2242928	10926522
14 Less: Accumulated depreciation	8575257	-	100977	*22634	*39833	108907	521507	208062	443879	418952	567725	1034211	5108570
15 Depletable assets.....	*857	-	-	-	-	-	*857	-	-	-	-	-	-
16 Less: Accumulated depletion....	*18	-	-	-	-	-	*18	-	-	-	-	-	-
17 Land.....	508691	-	-	*418	-	-	*4299	*2783	30237	35472	36493	62572	336417
18 Intangible assets (Amortizable)...	6507259	-	*12035	*5883	*244	*21921	156146	30388	36246	195612	508256	908148	4632380
19 Less: Accumulated amortization	1608298	-	*8595	*5434	*199	*1060	60095	8326	15489	51992	116080	205332	1135697
20 Other assets.....	3758009	-	*3141	*366	*723	*4248	101734	18884	27369	95837	77293	261155	3167260
21 Total liabilities.....	57660314	-	135499	*83001	*146143	324729	1819413	1004789	2013551	2875896	3319390	7427583	38510320
22 Accounts payable.....	6618086	-	52819	*22935	*17856	31667	245428	107338	251681	289618	278426	502234	4818082
23 Mort, notes, and bonds under 1 yr	2640203	-	*19243	*2846	*21896	*29201	204387	90850	150016	155461	98607	352551	1515146
24 Other current liabilities.....	7812273	-	*36497	*14226	*16314	22596	237945	79260	144465	281675	305323	608796	6065173
25 Loans from stockholders.....	741362	-	*12771	*43952	*2665	*52144	58440	*35331	*19416	*39497	854	77236	399057
26 Mort, notes, bonds, 1 yr or more.	7913455	-	*129474	*28178	*17270	*46981	226601	96151	225132	416511	420115	905505	5401537
27 Other liabilities.....	4029034	-	*38998	*454	*906	*4086	160031	18068	6461	18507	102759	152007	3526757
28 Net worth.....	27905902	-	-154304	*29592	*69236	138054	686582	577792	1216380	1674627	2113306	4829254	16784568
29 Capital stock.....	5254752	-	1037011	*173060	*69692	105238	320946	576821	846216	547631	362324	471396	744418
30 Paid-in or capital surplus.....	17841923	-	*250862	-	*12489	*72203	747679	756855	1153182	1445275	1803585	2234744	9365048
31 Retained earnings, unappropriated.	*46270	-	-	-	-	*410	-	6718	*917	*318	-	34171	3737
32 Retained earnings-unappropriated	5894216	-	-1402880	*202057	*49001	*49780	-557085	-752463	-879239	-263065	-123896	2068404	8105278
33 Retained earnings (S Corp).....	606613	-	*33065	*2157	*36056	*29088	212117	*7042	*113507	-	89592	164203	-
34 Less: Cost of treasury stock....	1737873	-	*6232	*2752	-	*19106	*37076	*3096	*18203	*55532	18298	143664	1433914
35 Total receipts.....	52436771	950697	556689	*285825	*258403	583112	3554074	1302774	2526119	2724710	3099034	7510901	29084433
36 Business receipts.....	49394887	845549	515686	*263361	*257257	574325	3519656	1241077	2450124	2589919	2943282	7055536	27139116
37 Interest.....	748353	14147	*2067	*122	*79	*1215	10385	11468	26052	39663	31807	123603	487745
38 Interest on govt. obligations....	43746	*5	-	-	-	*46	*618	*56	*896	*2420	2961	9915	26830
39 Rents.....	152148	-	-	-	-	*30	*66	*4092	*4956	*4641	1861	14250	122253
40 Royalties.....	353584	*15341	-	-	-	-	*1305	*303	*5549	*10019	2829	26137	292101
41 Net S-T cap gain less net LT loss	25245	-	*15604	-	-	-	*80	-	*49	*606	28	295	8583
42 Net L-T cap gain less net ST loss	350355	*5370	*22200	-	-	*55	*227	*22904	*40	*10215	55321	99564	134459
43 Net gain, noncapital assets.....	80028	*2111	*558	*18652	*594	-	*3860	*5866	*161	*6278	138	3689	38120
44 Dividends, domestic corporations..	41169	*0	-	*1	-	*129	*2589	-	*856	*320	953	27922	8397
45 Dividends, foreign corporations..	252369	*4003	-	-	-	-	*955	-	*2871	*2885	10308	40332	191016
46 Other receipts.....	994887	*64172	*574	*3689	*472	*7313	14333	17008	34564	57744	49546	109658	635814
47 Total deductions.....	48965284	821077	579286	*317880	*281870	591048	3550909	1355401	2528188	2612757	2971504	6465350	26890014
48 Cost of goods.....	26635739	356502	256008	*137632	*108068	292726	2001658	594791	1264188	1333602	1504697	3697327	15088540
49 Compensation of officers.....	959898	19195	*40949	*28761	*57934	*36932	173411	70602	79720	56933	74862	102234	128365
50 Salaries and wages.....	7098911	121048	94463	*47908	*34642	56737	406256	250082	324397	334552	416069	700912	4311846
51 Repairs.....	244940	4419	*1704	*776	*759	2862	12024	5971	8820	10594	13297	21877	161838
52 Bad debts.....	147519	*2205	*2352	*464	*375	*5332	18316	5470	9476	10438	10771	24295	58023
53 Rent paid on business property....	665984	9440	*25584	*10326	*12310	29940	69877	27181	28822	36877	26491	60897	328239
54 Taxes paid.....	1124450	23966	17503	*10954	*6699	22028	88487	35452	59080	61339	61160	125546	612236
55 Interest paid.....	1251080	28832	*5138	*1276	*4555	7608	45337	19600	43658	50903	51233	149143	843798
56 Contributions or gifts.....	59431	*672	*243	-	*109	*50	423	*1735	1076	619	1762	4637	48104
57 Amortization.....	331708	6392	*619	*6604	*103	*171	21975	22155	19428	15690	25695	37361	175514
58 Depreciation.....	1656077	22395	6338	*5334	*6645	8762	72953	40436	84407	67495	96482	201633	1043196
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	754260	*16564	*19569	*5377	*5174	5556	60512	20439	63238	60759	64184	75917	356971
61 Pension, prof sh, stock, annuity.	299443	*5111	*13429	*4889	*7055	*4606	18071	*7981	9775	9225	10017	35964	173320
62 Employee benefit programs.....	1129031	*19490	*1698	*3723	*3425	*10276	53572	30172	51963	63724	55897	118742	716348
63 Net loss, noncapital assets.....	72235	4766	-	-	*57	-	3123	*3336	1911	4733	3891	5924	44493
64 Other deductions.....	6534579	180082	93689	*53855	*33961	107460	504913	219998	478228	495276	554996	1102940	2709181
65 Total receipts less total deducts..	3471487	129620	-22597	*32054	*23468	-7935	3165	-52628	-2068	111953	127529	1045551	2194420
Constructive taxable income from													
66 related foreign corporations.....	301234	547	-	-	-	-	-	-	*12237	4014	3698	21479	259258
67 Net income (less deficit), total....	3728974	130162	-22597	*32054	*23468	-7981	2547	-52684	9273	113547	128267	1057115	2426848
68 Net income, total.....	5202258	172628	*34092	*15988	*982	*44444	242942	91534	242569	282946	269035	1102165	2702934
69 Deficit, total.....	1473283	*42466	*56689	*48043	*24449	*52425	240395	144218	233295	169398	140768	45050	276086
70 Net income (less def), Form 1120-A.	*917	-	*917	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*23062	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	329411	*16178	*7586	*15137	*7317	*17301	145870	*15473	*65404	-	16338	52612	-
73 Statutory special deductions, total	454284	*494	*1154	*852	-	*649	*5721	*24683	21080	37378	38573	144235	179465
74 Net operating loss deduction.....	309381	*155	*1154	*851	-	*558	*2954	*24683	*18149	*34979	29536	97995	98366
75 Dividends received deduction....	144904	*339	-	*1	-	*91	*2767	-	*2931	*2399	9037	46240	81099
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	4376652	*155956	*30650	-	*982	*7893	77782	*51378	156084	245567	217084	906670	2526606
78 Income tax before credits, total...	1534105	*53062	*7491	-	*147	*2081	25554	17883	53646	85931	75755	320348	892206
79 Regular tax.....	1519172	*52505	*7491	-	*147	*2081	25529	*17484	53129	84715	74986	317039	884066
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	9702	-	-	-	-	-	*21	*380	*413	*1085	564	2584	4654
83 Environmental tax.....	4457	*72	-	-	-	-	*5	*20	104	131	205	770	3150
84 Foreign tax credit.....	130089	603	-	-	-	-	-	*336	*3475	9	1973	7814	115880
85 U.S. Possessions tax credit.....	244770	10035	-	-	-	48	415	3328	4676	31855	10189	83185	101041
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	26209	*687	-	-	-	-	*642	*308	*982	2938	1443	3718	15490
88 Prior year minimum tax credit.....	15185	-	-	-	-	-	-	-	*1157	*62			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	731	*7	*433	-	*90	*43	*137	-	*7	*5	5	**	4
2 Total assets.....	46913025	-	*4238	-	*31926	*21888	*339352	-	*100893	*164473	432040	**	45818214
3 Cash.....	1630744	-	*368	-	*18	*2075	*11324	-	*14282	*1260	13594	**	1587823
4 Notes and accounts receivable....	10115897	-	-	-	*831	*2630	*68293	-	*29646	*47658	69414	**	9897424
5 Less: Allowance for bad debts.....	336298	-	-	-	-	-	*1097	-	*817	*1067	2926	**	330391
6 Inventories.....	2220414	-	-	-	*5968	*9200	*113123	-	*31488	*62143	88197	**	1910295
7 U.S. govt. obligations, total....	1474541	-	-	-	-	-	-	-	-	-	-	-	1474541
8 Tax-exempt securities.....	614731	-	-	-	-	-	-	-	-	-	-	-	614731
9 Other current assets.....	10441723	-	-	-	*217	*1330	*6762	-	*3544	*2591	20667	**	10406612
10 Loans to stockholders.....	*17164	-	-	-	-	*1644	*15520	-	-	-	-	-	-
11 Mortgage and real estate loans...	96380	-	-	-	-	-	-	-	-	-	-	-	96380
12 Other investments.....	10010588	-	-	-	-	-	*68363	-	*6178	*94	3455	**	9932498
13 Depreciable assets.....	15496242	-	*21517	-	*5706	*12328	*127716	-	*35298	*70519	194068	**	15029090
14 Less: Accumulated depreciation	8748806	-	*17616	-	*4530	*7318	*87617	-	*20635	*34650	57481	**	8518960
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	201923	-	-	-	-	-	*9638	-	752	*2212	10572	**	178749
18 Intangible assets (Amortizable)...	969927	-	-	-	*42992	-	*3757	-	*489	*8751	40785	**	873154
19 Less: Accumulated amortization	182153	-	-	-	*19275	-	*1116	-	*309	*3230	4882	**	153340
20 Other assets.....	2890010	-	*-31	-	-	-	*4687	-	*977	*8191	56578	**	2819607
21 Total liabilities.....	46913025	-	*4238	-	*31926	*21888	*339352	-	*100893	*164473	432040	**	45818214
22 Accounts payable.....	4067946	-	-	-	*3178	*4449	*70080	-	*4825	*21748	45638	**	3918027
23 Mort, notes, and bonds under 1 yr	4334004	-	-	-	-	-	*35996	-	*27252	*25793	76077	**	4168886
24 Other current liabilities.....	11681181	-	-	-	*5291	*1169	*31292	-	*17798	*20813	25184	**	11579635
25 Loans from stockholders.....	*203360	-	-	-	-	-	*12286	-	-	-	-	-	191074
26 Mort, notes, bonds, 1 yr or more.	5445782	-	*1676	-	*24954	*3336	*51435	-	*21306	*40565	79600	**	5222909
27 Other liabilities.....	11514765	-	*-409	-	-	-	*7566	-	1888	*25624	16190	**	11463907
28 Net worth.....	9665987	-	*2972	-	*-1496	*12933	*130697	-	*27823	*29930	189351	**	9273776
29 Capital stock.....	1478563	-	-	-	*117168	*562	*3769	-	*2600	*9228	2353	**	1342883
30 Paid-in or capital surplus.....	4790313	-	*-12898	-	-	-	*112272	-	*953	*52384	227446	**	4410156
31 Retained earnings, appropriated.	32616	-	-	-	-	-	-	-	-	-	-	-	32616
32 Retained earnings-unappropriated	6594012	-	-	-	-	*13415	*18596	-	*1291	*-31682	-34844	**	6627237
33 Retained earnings (S Corp).....	*-82674	-	*15870	-	*-118664	-	*-2999	-	*23119	-	-	-	-
34 Less: Cost of treasury stock...	*3146844	-	-	-	-	*1044	*942	-	*139	-	5604	**	3139115
35 Total receipts.....	30751747	*105903	*460779	-	*24466	*54481	*526141	-	*189258	*263666	475842	**	28651211
36 Business receipts.....	25657343	*28951	*460779	-	*20954	*54377	*519837	-	*188528	*261993	467674	**	23654248
37 Interest.....	1220704	*6717	-	-	-	*104	*4762	-	*18	*610	2455	**	1206038
38 Interest on govt. obligations....	99362	-	-	-	-	-	-	-	-	-	164	-	99199
39 Rents.....	*672583	-	-	-	-	-	*51	-	-	-	326	**	672205
40 Royalties.....	*834699	*50406	-	-	-	-	-	-	-	-	-	-	784293
41 Net S-T cap gain less net LT loss	-935	-	-	-	-	-	-	-	-	-	-	-	-935
42 Net L-T cap gain less net ST loss	*101609	-	-	-	-	-	-	-	*61	-	13	-	101536
43 Net gain, noncapital assets.....	*1822	-	-	-	-	-	*48	-	*3	*179	36	**	1555
44 Dividends, domestic corporations.	*5622	-	-	-	-	-	-	-	-	*-0	-	-	5622
45 Dividends, foreign corporations..	368579	-	-	-	-	-	-	-	-	-	1122	-	367457
46 Other receipts.....	1790359	*19828	-	-	*3512	-	*1442	-	*649	*884	4051	**	1759992
47 Total deductions.....	30056082	*107104	*450061	-	*23036	*52613	*535854	-	*166242	*284305	467549	**	27969320
48 Cost of goods.....	15036974	*4433	*268915	-	*11601	*33566	*371860	-	*100264	*196525	308715	**	13741097
49 Compensation of officers.....	151089	-	-	-	-	*961	*30499	-	*3087	*3112	3522	**	109910
50 Salaries and wages.....	3731079	-	*82162	-	*5561	*8238	*38916	-	*23339	*26432	52165	**	3494266
51 Repairs.....	43421	*10851	*3443	-	-	*474	*1813	-	*755	*1134	1168	**	23782
52 Bad debts.....	110457	-	*52	-	-	*241	*1297	-	*82	*702	3006	**	105077
53 Rent paid on business property...	401412	-	-	-	*1914	*699	*8018	-	*1759	*5702	3552	**	379768
54 Taxes paid.....	596659	-	*6411	-	*406	*1401	*15297	-	*5007	*4591	9322	**	554224
55 Interest paid.....	1059194	-	*559	-	*1968	*283	*8581	-	*3041	*4458	8065	**	1032240
56 Contributions or gifts.....	*28874	-	-	-	-	*70	*50	-	-	-	146	**	28608
57 Amortization.....	60911	*6726	-	-	-	*265	*532	-	*119	*634	327	**	52310
58 Depreciation.....	567319	*7535	*2600	-	*616	*878	*7984	-	*4550	*8464	18901	**	515791
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	665089	-	*17946	-	*1309	*563	*5622	-	*3331	*1165	3170	**	631983
61 Pension, prof sh, stock, annuity.	1201489	-	*6180	-	-	-	*1645	-	*2314	*569	1470	**	1189311
62 Employee benefit programs.....	908724	-	-	-	-	*1067	*8765	-	*1222	*5834	4409	**	887427
63 Net loss, noncapital assets.....	*224549	-	-	-	-	-	*78	-	75	-	-	-	224396
64 Other deductions.....	5268841	*77559	*61795	-	*-341	*3909	*34898	-	*17298	*24981	49612	**	4999130
65 Total receipts less total deducts..	695665	*-1201	*10718	-	*1431	*1868	*-9713	-	*23016	*-20639	8293	**	681892
Constructive taxable income from													
66 related foreign corporations....	383410	-	-	-	-	-	-	-	-	-	-	-	383410
67 Net income (less deficit), total...	979713	*-1201	*10718	-	*1431	*1868	*-9713	-	*23016	*-20639	8129	**	966103
68 Net income, total.....	1068593	-	*10718	-	*1431	*1868	*5372	-	*25844	-	21070	**	1002289
69 Deficit, total.....	88880	*1201	-	-	-	-	*15085	-	*2828	*20639	12941	**	36186
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1201	*-1201	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*36165	-	*10718	-	*1431	-	*-1828	-	*25844	-	-	-	-
73 Statutory special deductions, total	*191553	-	-	-	-	*1152	*311	-	-	*-0	3363	-	186728
74 Net operating loss deduction....	*3775	-	-	-	-	*1152	*311	-	-	-	2240	-	72
75 Dividends received deduction....	*187778	-	-	-	-	-	-	-	-	*-0	1122	-	186656
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	*848752	-	-	-	-	*715	*5062	-	-	-	17708	**	825267
78 Income tax before credits, total...	*298073	-	-	-	-	*107	*1474	-	-	-	6223	**	290269
79 Regular tax.....	*284740	-	-	-	-	*107	*1474	-	-	-	6074	**	277085
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	6797	-	-	-	-	-	-	-	-	-	127	**	6670
83 Environmental tax.....	1171	-	-	-	-	-	-	-	-	-	22	**	1148
84 Foreign tax credit.....	178758	-	-	-	-	-	-	-	-	-	30	-	178729
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	240	-	-	-	-	-	-	-	-	-	86	-	153
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	*119076	-	-	-	-	*107	*1474	-	-	-	6107	**	111387

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets												
	Total	Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	28031	1961	13509	3850	3136	1865	2602	481	284	151	94	54	44
2 Total assets.....	86900540	-	461270	659469	1096220	1364280	5181156	3335433	4517242	5152158	6618593	7799685	50715034
3 Cash.....	5637170	-	87991	59108	155574	172778	561756	340617	393457	445811	568593	533608	2317878
4 Notes and accounts receivable....	16194371	-	109307	205007	290630	346371	1485814	921430	1166858	1360974	1534814	1625634	7147533
5 Less: Allowance for bad debts.....	-	-	*3292	*535	*2328	*2043	19744	18245	35386	58892	92218	171310	498882
6 Inventories.....	12771060	-	96808	166035	264113	393303	1410375	1015264	1121344	1112666	1368924	1317120	4505108
7 U.S. govt. obligations, total....	238944	-	*1469	-	-	*163	*12716	-	*4927	*14253	57502	-	147913
8 Tax-exempt securities.....	815648	-	-	-	-	-	*111	*106	*5965	*53732	31134	3015	721585
9 Other current assets.....	5562173	-	29103	9125	42162	41073	186958	113063	233914	237360	334923	389302	3945190
10 Loans to stockholders.....	1419520	-	*21759	*26122	30134	33303	85521	*6453	43567	36747	53576	45885	1036451
11 Mortgage and real estate loans...	67825	-	-	-	-	-	*9258	-	*55381	*1728	310	897	252
12 Other investments.....	18251852	-	*12006	*13793	*23941	33198	157163	67178	182500	259365	464294	1070237	15968177
13 Depreciable assets.....	29487917	-	446972	402236	691299	669210	2501005	1669422	2035869	2082292	2578321	3566707	12844583
14 Less: Accumulated depreciation	15524095	-	340029	281321	445509	400300	1511433	945136	1053649	1160606	1185799	1791322	6408991
15 Depletable assets.....	*5435	-	-	-	-	-	*3138	*22	-	-	2274	-	-
16 Less: Accumulated depletion...	*4385	-	-	-	-	-	*3138	*4	-	-	1242	-	-
17 Land.....	858131	-	-	*2657	*11708	*13361	76735	48716	53496	45023	95395	155682	355358
18 Intangible assets (Amortizable)...	7939715	-	23843	21788	25235	41377	187739	67036	184193	506024	709448	689336	5483696
19 Less: Accumulated amortization	1814596	-	7906	5198	5292	13602	65626	42737	78024	111339	159262	173163	1152449
20 Other assets.....	5796731	-	-16760	40650	14552	36090	102790	92267	202830	327021	257606	438056	4301631
21 Total liabilities.....	86900540	-	461270	659469	1096220	1364280	5181156	3335433	4517242	5152158	6618593	7799685	50715034
22 Accounts payable.....	8882532	-	143201	218414	213426	289811	861922	537804	646053	798878	705666	813133	3654222
23 Mort, notes, and bonds under 1 yr	5923181	-	*70805	28662	72962	103179	586987	528366	559907	559779	605738	1039226	1767570
24 Other current liabilities.....	13854649	-	44619	45940	83065	125969	515734	316733	429621	463383	733914	849312	10246360
25 Loans from stockholders.....	2414844	-	371286	178442	82457	147739	384272	119272	101710	91363	80570	17256	840478
26 Mort, notes, bonds, 1 yr or more.	16757429	-	125613	98435	179320	314404	791073	435018	726726	1065122	1894010	1726475	9401234
27 Other liabilities.....	6651061	-	*28944	*9213	*21464	94503	227536	63468	172134	140746	326649	483177	5083228
28 Net worth.....	32416843	-	-323198	80364	443526	288675	1813633	1334773	1881089	2032888	2272046	2871106	19721943
29 Capital stock.....	6155271	-	103224	151620	145694	188530	811358	515191	594169	379612	400798	587657	2277417
30 Paid-in or capital surplus.....	17656843	-	285983	116795	196930	502706	926326	570045	1042575	1860638	1975984	2673426	7505436
31 Retained earnings, appropriated.	67673	-	-	-	*999	-	-	-	*12666	*35167	545	17490	807
32 Retained earnings-unappropriated	7870849	-	-478757	-168733	115790	-410892	-548290	-167503	-185538	-556670	-318830	-368395	10958666
33 Retained earnings (S Corp).....	2561761	-	-210902	*-6063	44307	101944	739887	533551	526862	435021	307400	89753	-
34 Less: Cost of treasury stock...	1895554	-	*22747	*13256	*60193	93613	115649	116511	109645	120880	93850	128826	1020384
35 Total receipts.....	96410456	750586	2727512	1694428	3295797	2996796	11201381	6238974	7415893	6676641	8960896	9264204	35187349
36 Business receipts.....	92345413	690045	2714350	1703522	3254936	2967594	10956880	6168250	7284440	6544227	8674156	8856456	32530558
37 Interest.....	886552	2310	*482	*549	3748	4114	17551	10521	25689	19642	69544	78483	653918
38 Interest on govt. obligations....	88773	745	-	-	-	*87	*1037	*392	3363	3664	5411	8182	65892
39 Rents.....	119085	236	-	*930	*1735	*5820	4948	*1474	5316	956	14059	12208	71404
40 Royalties.....	619968	121	-	-	-	*13	*9103	*209	*3612	*6215	16959	84002	499734
41 Net S-T cap gain less net LT loss	36695	-	-	-	-	*217	*547	*311	*89	*24	941	195	34372
42 Net L-T cap gain less net ST loss	423697	18407	*196	*524	*19101	*301	*27280	*9925	*9110	24395	18537	61137	234782
43 Net gain, noncapital assets.....	143948	*13117	*2374	-	-	5911	30303	2100	10118	6181	30684	7937	35224
44 Dividends, domestic corporations..	425491	-	*149	*29	*1002	*131	*109	*405	*349	778	4025	8247	410265
45 Dividends, foreign corporations..	430404	*2147	-	-	-	-	-	*355	*4497	*684	15769	44798	362154
46 Other receipts.....	890430	23457	9961	-11126	15275	12608	153623	45032	69310	69875	110810	102558	289046
47 Total deductions.....	91885603	906819	2726237	1700629	3259783	3006473	10856142	6099048	7187946	6484589	8714529	8753381	32190026
48 Cost of goods.....	57270027	471983	1481321	1041168	2142131	1811893	7056548	4205667	4966907	4334737	5700739	5445117	18611818
49 Compensation of officers.....	2296306	28240	137180	111910	218389	232656	582292	173060	174923	119503	156552	91932	269669
50 Salaries and wages.....	7729013	125136	255044	153467	209492	223101	757117	393598	508261	504015	678559	821604	3099618
51 Repairs.....	443546	1924	18037	13170	17093	19744	38929	19983	20571	20367	21998	34781	216948
52 Bad debts.....	396714	*15871	*16723	4734	9491	7876	46869	20856	23272	31814	34934	25944	158529
53 Rent paid on business property...	1124573	13482	109841	50248	72712	53479	157627	51166	46613	67719	84955	91180	325551
54 Taxes paid.....	1892742	21382	72677	50620	82473	76414	256184	151201	137858	123964	162333	160417	597217
55 Interest paid.....	2211599	25357	43646	16965	32092	39103	133655	99760	118987	139452	244644	244041	1073897
56 Contributions or gifts.....	64077	*29	*94	*328	*292	*516	2913	1719	1499	3025	3281	7769	42611
57 Amortization.....	471380	2572	2010	*2669	3791	5786	20311	19157	36211	33260	43872	27573	274169
58 Depreciation.....	2309591	19442	37839	32202	66594	63164	220721	123543	160827	164742	233213	239718	947587
59 Depletion.....	4683	-	-	-	-	-	-	-	-	-	4186	449	47
60 Advertising.....	2853943	9326	38059	22140	29614	46356	128155	67377	93852	140501	248171	203900	1826492
61 Pension, prof sh, stock, annuity.	486596	*15262	*997	*2276	3181	11430	56486	26640	26813	25394	37027	17216	266375
62 Employee benefit programs.....	1417596	13174	20116	20935	27797	22154	136912	72241	104189	86322	117568	230042	566145
63 Net loss, noncapital assets.....	305197	*3	*317	*5333	*4198	*13577	6024	9014	15174	11777	3029	10984	225767
64 Other deductions.....	10608020	143637	492338	172462	340443	379225	1255400	664065	751989	677997	939468	1045211	3745786
65 Total receipts less total deducts..	4524853	-156233	1275	-6201	36014	-9678	345238	139926	227946	192052	246368	510822	2997323
Constructive taxable income from													
66 related foreign corporations.....	325913	-	-	-	-	-	-	*1635	*978	-	28293	14295	280713
67 Net income (less deficit), total...	4761993	-156978	1275	-6201	36014	-9765	344202	141168	225561	188388	269249	516936	3212144
68 Net income, total.....	6844768	*27831	141910	80530	127909	147480	635712	354656	388158	365230	512045	591243	3472064
69 Deficit, total.....	2082775	184810	140635	86731	91895	157245	295111	213488	162597	176842	242795	74308	259920
70 Net income (less def), Form 1120-A.	-27737	-	*-31967	*549	*3681	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1211	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	981871	*-46034	59131	*-2078	6946	89109	352981	183894	135453	103846	50231	48392	-
73 Statutory special deductions, total	818448	*9089	*8414	*22879	19881	*2946	54482	*16423	27686	42467	78197	98310	437674
74 Net operating loss deduction....	433763	*8449	*8309	*22859	*19180	*2854	54413	*15785	25483	41244	69099	69405	96684
75 Dividends received deduction....	384684	*640	*105	*20	*702	*92	*69	*638	2202	1222	9098	28906	340990
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	4663620	*8238	*10915	23980	33986	24108	194276	151128	215749	170546	353567	443947	3033178
78 Income tax before credits, total...	1616086	*2752	*1637	3597	5705	5031	61070	51586	74432	58665	124270	156797	1070544
79 Regular tax.....	1598235	*2722	*1636	3597	5611	4931	60433	51282	73350	57996	121567	154073	1061036
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	*143	-	-	-	-	-	-	*143	-	-	-	-	-
82 Alternative minimum tax.....	12291	*27	-	-	*94	*100	*628	*138	*985	451	2307	2131	5431
83 Environmental tax.....	5334	*3	-	-	-	-	-	*10	*22	97	104	428	593
84 Foreign tax credit.....	247556	2	-	-	-	-	*46						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	157203	7934	89970	23572	14633	8823	9618	1287	738	284	145	109	90	
2 Total assets.....	351906456	-	2833318	3856898	5263620	6245803	20530127	8802250	11394462	9790608	10155465	18244369	254789534	
3 Cash.....	16577902	-	602931	706379	770975	850871	1778646	576681	762051	682378	746599	895376	8205016	
4 Notes and accounts receivable....	41863309	-	249151	511248	1108670	1431733	4955494	2183749	2676751	1710218	1949082	2919567	22167646	
5 Less: Allowance for bad debts.....	1172471	-	*248	*1663	*7896	22580	63158	23418	47405	54276	41779	142119	767929	
6 Inventories.....	5294286	-	13849	38533	72281	92078	418234	185358	334592	217634	182509	414953	3324265	
7 U.S. gov't. obligations, total....	793361	-	*13	*4449	*4158	*11726	*51650	*11572	92902	*36509	92122	44429	443830	
8 Tax-exempt securities.....	591349	-	*20	*21607	-	*9482	*47234	*1677	*96645	*7137	17582	40194	349771	
9 Other current assets.....	17017239	-	110234	176936	355588	349717	1047752	604847	888744	545145	670678	1157396	11110202	
10 Loans to stockholders.....	2022073	-	200458	191786	229314	171022	160194	96425	160706	69796	57993	216903	167475	
11 Mortgage and real estate loans...	883987	-	*23112	*16345	*5775	61006	*83253	*11236	*12702	*9705	3204	60438	597210	
12 Other investments.....	44480772	-	100409	85530	161141	231861	1069764	691213	627237	845308	846131	1192269	38629909	
13 Depreciable assets.....	317675620	-	4046929	4860147	6005372	6974801	21287944	7914369	10051533	8773662	8696881	14632764	224431218	
14 Less: Accumulated depreciation	129154150	-	2813911	3142771	3905828	4355264	12013019	3906820	5090400	3812255	3814765	5912815	80386302	
15 Depletable assets.....	229346	-	*17713	*179	*7005	-	*3859	-	*17793	*4529	4800	5399	168069	
16 Less: Accumulated depletion...	74743	-	*217	*179	*3212	-	*2400	-	*12591	*4473	2477	230	48964	
17 Land.....	5471208	-	*30834	33610	161610	221990	673701	244323	338011	325070	323416	446110	2672534	
18 Intangible assets (Amortizable)...	9827304	-	115735	117610	131018	122698	633891	181893	223968	214714	252349	1132348	6701081	
19 Less: Accumulated amortization	1983497	-	59341	39831	55457	58386	248272	86301	89803	65710	70467	160838	1049091	
20 Other assets.....	21563561	-	195645	276984	223107	153048	345362	115445	351028	285517	241606	1302226	18073592	
21 Total liabilities.....	351906456	-	2833318	3856898	5263620	6245803	20530127	8802250	11394462	9790608	10155465	18244369	254789534	
22 Accounts payable.....	33484164	-	415444	547240	656119	944680	3108015	1540133	1638583	930122	1160816	1786572	20756441	
23 Mort, notes, and bonds under 1 yr	14251258	-	349738	438102	625965	614152	2630020	987539	1215599	1065594	872054	1140622	4311872	
24 Other current liabilities.....	41593473	-	218062	262010	340316	433858	1666925	713855	1411830	1073956	1203401	2204206	32065054	
25 Loans from stockholders.....	7320130	-	1273694	908483	608080	531212	2061761	319723	143038	223547	80016	219416	951160	
26 Mort, notes, bonds, 1 yr or more.	93693041	-	834121	1366949	1707531	1634222	5826620	2482780	3697177	3283674	2947054	5248650	64664262	
27 Other liabilities.....	58014609	-	80149	90222	60841	233285	501644	252958	588259	575019	643141	1785615	53203476	
28 Net worth.....	103549781	-	-337890	243891	1264768	1854395	4735142	2505263	2699976	2638695	3248983	5859289	78837269	
29 Capital stock.....	20701211	-	603526	267712	295411	382261	797538	509139	437548	324533	244575	899626	15939344	
30 Paid-in or capital surplus.....	58009735	-	709677	277286	475640	1286259	1690914	826129	1364211	962533	1163996	3688776	45564315	
31 Retained earnings, appropriated.	80465	-	*16	-	-	-	*39597	-	*1123	*10191	1934	9429	18175	
32 Retained earnings-unappropriated	27339269	-	-442183	-81697	801876	796928	2040192	852346	132865	890213	1186410	553083	20609235	
33 Retained earnings (S Corp).....	2407183	-	-1110004	-46130	-194986	-430435	610091	458931	866022	572648	705838	843601	131607	
34 Less: Cost of treasury stock...	4988081	-	98922	173280	113172	180618	443190	141282	101793	121423	53770	135225	3425406	
35 Total receipts.....	433374953	5884959	24358472	13797647	16084036	18771061	48463850	17696739	21650687	13672840	14465787	20750855	217778021	
36 Business receipts.....	415239467	5160825	24088149	13632834	15749721	18320215	47386443	17288791	20974657	12828293	13912374	19807123	206090043	
37 Interest.....	4493778	242534	19452	12196	25541	31784	69374	41600	60590	53903	63327	199423	3674055	
38 Interest on gov't. obligations....	56763	5	-	*990	*56	*905	5296	2617	16342	1170	2241	9806	17335	
39 Rents.....	3498944	93256	*10422	30036	35733	22196	178173	50713	176206	125076	62357	111984	2602792	
40 Royalties.....	139508	51	-	-	*800	-	*14	-	*1414	*3399	133	859	132839	
41 Net S-T cap gain less net LT loss	28747	-	-	*892	-	-	*2200	2865	*954	*1409	*6213	1031	2229	10955
42 Net L-T cap gain less net ST loss	1216621	35179	*8038	15997	14229	23758	55689	21016	34205	58464	39081	71286	839679	
43 Net gain, noncapital assets.....	2775599	81128	67329	56745	133345	107812	317090	76892	123844	118671	94204	209337	1389204	
44 Dividends, domestic corporations.	82476	1007	*76	*1642	*2088	3310	2339	*4737	596	8188	1738	4796	51961	
45 Dividends, foreign corporations..	69020	-	-	-	-	-	*28	-	*24	101	1185	9478	58204	
46 Other receipts.....	5774030	270975	165007	46315	122524	258882	446540	209419	261401	469363	288118	324534	2910954	
47 Total deductions.....	424063536	6051180	24353987	13798147	15882771	18625314	48040028	17516141	21201363	13333195	14210392	19871903	211179116	
48 Cost of goods.....	148247569	1423686	13239922	4519254	7002529	8951120	23241810	9917232	10934200	5495814	6078028	8013721	49430255	
49 Compensation of officers.....	6080991	50645	956692	644699	704904	600492	1338174	325918	345368	147756	135762	182332	648248	
50 Salaries and wages.....	75663068	1402880	2521243	2090895	2090642	2009356	6371573	2037328	2720072	2094360	2131895	3295376	46897449	
51 Repairs.....	14274057	78694	536795	424011	398571	394101	928174	187016	321545	291847	279167	536910	9897226	
52 Bad debts.....	1352471	52521	18810	62089	21922	30114	178663	35270	40143	48170	41748	83085	739934	
53 Rent paid on business property...	24617168	727493	885527	472443	574154	583493	1669431	484571	821030	692601	936660	876217	15893549	
54 Taxes paid.....	15782758	262859	524402	581209	504196	612438	1644136	532731	723866	533020	524569	726212	8613121	
55 Interest paid.....	11489193	472482	191520	159019	206496	203721	721875	259841	376280	324271	289960	565567	7718160	
56 Contributions or gifts.....	237557	*6142	2675	1906	2901	3718	7763	2710	4419	2150	6578	5764	190831	
57 Amortization.....	813815	33362	17833	4261	13010	11465	66671	13156	31986	19880	15466	67579	519146	
58 Depreciation.....	24150375	315468	517572	624770	683827	812448	2272061	823003	963036	896007	835024	1374531	14032626	
59 Depletion.....	150219	1	*217	-	*0	*84	*406	-	*1212	*1694	1175	13	145417	
60 Advertising.....	2372972	18743	117944	73258	69042	86758	146326	64718	79281	58911	84231	121237	1452525	
61 Pension, prof sh, stock, annuity.	4881344	25436	*12537	19422	27630	46454	122151	90906	91501	118582	51346	98943	4176437	
62 Employee benefit programs.....	11413076	162834	99147	168589	126932	163186	560491	250904	464196	257412	257187	377722	8524475	
63 Net loss, noncapital assets.....	425301	*46287	*6625	7544	49225	6750	10585	5141	18480	41448	5197	15401	256918	
64 Other deductions.....	82111601	971649	4704526	3944776	3451090	4109617	8759737	2485695	3264748	2309273	2536399	3531292	42042798	
65 Total receipts less total deducts..	9311417	-166221	4485	-500	201264	145747	423822	180598	449324	339646	255395	878952	6598905	
Constructive taxable income from														
66 related foreign corporations.....	229025	-	-	-	-	-	-	-	*5000	*2388	6171	25765	189701	
67 Net income (less deficit), total...	9483679	-166226	4485	-1490	201209	144842	418526	177980	437983	340863	259325	894910	6771271	
68 Net income, total.....	15225252	137817	593889	390771	506718	494081	1313237	513204	759483	547138	417359	1185317	8366238	
69 Deficit, total.....	5741574	304044	589404	392261	305509	349239	894711	335223	321500	206275	158034	290407	1594967	
70 Net income (less def), Form 1120-A.	-31132	*814	-17507	-17933	*3494	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-133731	-133731	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	900958	-2662	57481	54603	118042	111629	135752	31480	197481	19169	53584	93656	30742	
73 Statutory special deductions, total	2497069	61772	92234	64862	62521	48302	136004	39833	47483	78587	62973	115382	1687116	
74 Net operating loss deduction....	2397348	60966	92181	63727	61052	45784	134363	36499	47066	72794	61460	109555	1611901	
75 Dividends received deduction....	67364	805	*54	*1135	*1469	2518	1642	*3334	417	5793	1512	4461	44225	
76 Public utility div paid deduction	30990	-	-	-	-	-	-	-	-	-	-	-	30990	
77 Income subject to tax.....	9963709	12601	88044	112598	146437	169568	538543	218709	407221	382977	279447	966895	6640668	
78 Income tax before credits, total...	3752642	6422	13904	19166	26013	37946	173245	77641	142912	138331	10			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets												
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000- 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	425	*10	*134	-	*66	*41	*55	*49	*24	*13	12	4	15
2 Total assets.....	109929290	-	*12577	-	*22713	*21146	*97551	*394712	*348891	*519716	823915	753864	106934205
3 Cash.....	1543657	-	*2876	-	*139	*1943	*6561	*18505	*16423	*6126	32418	26256	1432410
4 Notes and accounts receivable....	4999375	-	-	-	*15906	*479	*26636	*37545	*50952	*62018	90025	73537	4642278
5 Less: Allowance for bad debts.....	206725	-	-	-	-	-	-	*24	*441	*3050	1788	1368	200053
6 Inventories.....	1028741	-	-	-	-	-	-	*8714	*7634	*18846	15111	7336	971101
7 U.S. govt. obligations, total....	*34104	-	-	-	-	-	-	-	-	*15101	17471	-	1532
8 Tax-exempt securities.....	27409	-	-	-	-	-	-	-	-	-	-	-	27409
9 Other current assets.....	3074490	-	-	-	-	-	*3266	*7644	*19765	*22334	48889	26516	2946076
10 Loans to stockholders.....	*160223	-	-	-	-	*3320	-	*1728	-	*519	-	-	154657
11 Mortgage and real estate loans...	451	-	-	-	-	-	-	-	-	-	451	-	-
12 Other investments.....	21229271	-	*168	-	-	*5232	*1360	*70168	*1968	*10694	41756	26670	21071255
13 Depreciable assets.....	99920272	-	*16821	-	*3496	*34752	*74974	*315352	*409294	*609250	727198	587346	97141790
14 Less: Accumulated depreciation	29531546	-	*7288	-	*3496	*26830	*23102	*104331	*170102	*306158	222028	93224	28574989
15 Depletable assets.....	*28508	-	-	-	-	-	*178	-	-	*394	-	-	27935
16 Less: Accumulated depletion...	*6875	-	-	-	-	-	-	-	-	*394	-	-	6481
17 Land.....	1115251	-	-	-	*6668	*2173	*7387	*33515	*6721	*29541	41682	15728	971836
18 Intangible assets (Amortizable)...	861003	-	-	-	-	-	*154	*16809	*198	*31957	8788	73705	729392
19 Less: Accumulated amortization	61386	-	-	-	-	-	*108	*13113	*198	*4319	2209	850	40590
20 Other assets.....	5713066	-	-	-	-	*77	*243	*2201	*6678	*26857	26151	12213	5638646
21 Total liabilities.....	109929290	-	*12577	-	*22713	*21146	*97551	*394712	*348891	*519716	823915	753864	106934205
22 Accounts payable.....	4865925	-	-	-	*562	-	*35501	*27962	*39997	*37521	95754	47968	4580659
23 Mort, notes, and bonds under 1 yr	897595	-	*5358	-	*3863	-	*2471	*12260	*28803	*10531	20711	18675	794922
24 Other current liabilities.....	9871300	-	-	-	*307	*2892	*13689	*14868	*46271	83634	72183	9637455	
25 Loans from stockholders.....	*209775	-	*27083	-	-	-	-	-	*12	*42138	-	73604	66939
26 Mort, notes, bonds, 1 yr or more.	24561327	-	-	-	*7507	*13933	*121891	*114027	*85037	277348	185404	23756181	
27 Other liabilities.....	27412196	-	-	-	-	*1627	*30974	*42967	*47628	89199	91789	27108013	
28 Net worth.....	42111171	-	*-19864	-	*18288	*13332	*41126	*187935	*108217	*250591	257269	264240	40990038
29 Capital stock.....	12121134	-	*67	-	*10	*21	*9634	*30282	*5930	*5479	33121	36588	12000002
30 Paid-in or capital surplus.....	24756820	-	*746	-	*9913	-	*35870	-	*55144	*64657	62897	105460	24422134
31 Retained earnings, appropriated.	21618	-	-	-	-	-	-	-	-	-	-	4382	17236
32 Retained earnings-unappropriated	7153823	-	*-20677	-	*8365	*13311	*-3292	*150923	*22114	*208296	161438	117812	6495532
33 Retained earnings (S Corp).....	*121547	-	-	-	-	-	-	*8163	*25029	-	-	-	88354
34 Less: Cost of treasury stock....	2063770	-	-	-	-	-	*1085	*1434	-	*27842	187	1	2033221
35 Total receipts.....	53998524	*2901025	*29723	-	*7657	*68998	*186603	*309841	*251565	*345564	601278	346691	48949581
36 Business receipts.....	48822676	*2524823	*29723	-	*6745	*67307	*181489	*299241	*240688	*323909	517720	308511	44322522
37 Interest.....	1748804	215672	-	-	*912	*7	*241	*2703	*902	*1725	3252	8265	1515125
38 Interest on govt. obligations....	2652	-	-	-	-	-	-	-	-	-	228	-	2424
39 Rents.....	1064607	*65472	-	-	*762	*111	*5213	*962	*10319	20330	10331	951108	
40 Royalties.....	37574	51	-	-	-	-	-	-	*3	79	-	-	37441
41 Net S-T cap gain less net LT loss	*2030	-	-	-	-	-	*98	-	-	-	-	-	1932
42 Net L-T cap gain less net ST loss	483544	*26770	-	-	-	*644	*1004	-	*176	*1695	15267	11264	426724
43 Net gain, noncapital assets.....	277061	18808	-	-	*225	*1786	*534	*424	*2896	30040	375	221972	
44 Dividends, domestic corporations..	22342	1007	-	-	-	*37	*1777	-	*152	-	-	-	19369
45 Dividends, foreign corporations..	5186	-	-	-	-	-	-	-	-	-	-	-	5186
46 Other receipts.....	1532048	48423	-	-	-	*54	*1837	*373	*8413	*4864	14362	7945	1445778
47 Total deductions.....	51787483	*2954259	*29990	-	*4663	*61032	*193589	*294847	*208344	*314470	552520	318941	46854829
48 Cost of goods.....	16274264	*725524	-	-	*4458	-	-	*199511	*76400	*118548	202821	40171	14906831
49 Compensation of officers.....	255561	33941	-	-	-	*1338	*2139	*767	*2067	*5232	8490	10597	190990
50 Salaries and wages.....	9808644	703829	-	-	-	*10917	*45734	*6887	*29373	*46244	88517	83084	8794059
51 Repairs.....	2220717	22314	*1265	-	-	*5843	*21619	*1620	*1422	*6330	14549	13015	2132740
52 Bad debts.....	386257	500	-	-	-	-	-	*1260	*235	*197	534	1057	382474
53 Rent paid on business property...	4087641	*339361	*56	-	-	*148	*46007	*718	*1361	*18583	8522	10478	3662407
54 Taxes paid.....	2990937	*145357	*32	-	*205	*4480	*15493	*16732	*14913	*21149	27681	20620	2724275
55 Interest paid.....	3229028	*380203	*368	-	-	*727	*5113	*14793	*10600	*10217	24519	25255	2757234
56 Contributions or gifts.....	150823	785	-	-	-	*9	*15	-	*601	*230	3984	22	145176
57 Amortization.....	97034	20665	-	-	-	*14	*262	*3710	*75	*353	1375	447	70133
58 Depreciation.....	3946532	184983	*2925	-	-	*3439	*5902	*30239	*24907	*33150	41065	29858	3590064
59 Depletion.....	*114902	1	-	-	-	-	-	-	-	-	-	-	114901
60 Advertising.....	91241	67	*72	-	-	*39	*284	*3542	*505	*1553	188	56	84936
61 Pension, prof sh, stock, annuity.	293796	23177	-	-	-	-	*13	*800	*3655	*331	6577	721	258523
62 Employee benefit programs.....	1834248	102082	-	-	-	-	*13766	*262	*4282	*15268	8941	8528	1681117
63 Net loss, noncapital assets.....	*159643	*35834	-	-	-	-	-	-	-	-	3	-	123805
64 Other deductions.....	5846217	235637	*25272	-	-	*34079	*37242	*14005	*37950	*37081	114755	75032	5235163
65 Total receipts less total deducts..	2211041	*-53235	*-267	-	*2994	*7966	*-6987	*14994	*43221	*31094	48758	27750	2094752
Constructive taxable income from related foreign corporations.....	57957	-	-	-	-	-	-	-	-	-	-	-	57957
67 Net income (less deficit), total...	2266345	*-53235	*-267	-	*2994	*7966	*-6987	*14994	*43221	*31094	48530	27750	2150285
68 Net income, total.....	3283257	8731	-	-	*2994	*7966	*971	*22179	*43221	*34257	56717	28571	3077650
69 Deficit, total.....	1016912	*61966	*267	-	-	-	*7957	*7185	-	*3163	8188	821	927365
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-54300	*-54300	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*75373	-	-	-	-	-	-	*-4643	*34089	-	-	-	45927
73 Statutory special deductions, total	176388	2467	-	-	-	-	*26	*1244	*108	*5467	1829	10857	154389
74 Net operating loss deduction.....	159033	1662	-	-	-	-	-	-	*108	*5361	1829	10857	139215
75 Dividends received deduction....	17355	805	-	-	-	-	*26	*1244	-	*106	-	-	15173
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3026854	6264	-	-	*2994	*7966	*945	*20935	*9024	*28790	54888	17713	2877335
78 Income tax before credits, total...	1086324	5055	-	-	*449	*2417	*201	*8135	*3068	*9931	19782	6372	1030913
79 Regular tax.....	1057270	2130	-	-	*449	*2417	*142	*7118	*3068	*9814	18993	6072	1007067
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	24461	2896	-	-	-	-	*60	*1017	-	*93	754	268	19374
83 Environmental tax.....	4574	29	-	-	-	-	-	-	-	*24	35	32	4454
84 Foreign tax credit.....	15000	-	-	-	-	-	-	-	-	-	-	-	15000
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	19162	-	-	-	-	-	-	-	-	-	-	-	19162
87 General business credit.....	*5006	-	-	-	*39	-	-	*233	*141	*383	363	-	3847
88 Prior year minimum tax credit.....	150574	-	-	-	-	-	-	-	*200	*740	423	1942	147269
89 Income tax after credits, total....	896582	5055	-	-	*410	*2417	*201	*7902	*2726	*8809	18996	4429	845636

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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	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.....	16004	*851	10054	2390	1554	*289	721	*69	60	*6	3	6	**
2 Total assets.....	6190416	-	401150	417556	490059	*190699	1495086	*436649	889878	*193376	202416	1473547	**
3 Cash.....	464268	-	35554	30118	39963	*35319	129709	*28987	58053	*19511	7762	79291	**
4 Notes and accounts receivable....	899434	-	*15431	*9133	*46536	*67784	314327	*31624	125522	*66342	25632	197102	**
5 Less: Allowance for bad debts.....	93878	-	-	-	-	*18149	*17380	*679	*3992	*10388	8264	35025	**
6 Inventories.....	66012	-	-	*1008	*723	*2083	22340	*4926	21444	*1769	1367	10352	**
7 U.S. govt. obligations, total....	*999	-	-	-	-	-	*999	-	-	-	-	-	-
8 Tax-exempt securities.....	*960	-	-	-	-	-	*421	-	-	*539	-	-	-
9 Other current assets.....	378662	-	*7165	*22163	26035	*19445	84883	*23299	85876	*11316	52517	45964	**
10 Loans to stockholders.....	271242	-	*16095	*33932	*29209	-	31288	*6112	*34677	-	-	119930	**
11 Mortgage and real estate loans...	*97	-	-	-	-	-	-	*97	-	-	-	-	-
12 Other investments.....	441833	-	*34799	*4531	*56218	*7430	84430	*60641	128083	*18741	39221	7739	**
13 Depreciable assets.....	5269012	-	334562	375396	283744	*201032	1983192	*505148	716205	*69682	90056	709994	**
14 Less: Accumulated depreciation	3026416	-	173505	271016	199820	*148819	1217251	*262937	376353	*43026	49494	284194	**
15 Depletable assets.....	*179	-	-	*179	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*179	-	-	*179	-	-	-	-	-	-	-	-	-
17 Land.....	147634	-	-	*2589	*4610	*2625	30044	*7056	*15453	*906	327	84024	**
18 Intangible assets (Amortizable)...	634201	-	*28792	*62129	*63740	*53283	48118	*6921	*11974	*60315	40470	258458	**
19 Less: Accumulated amortization	141915	-	*7039	*4769	*12774	*33399	16116	*1342	*4045	*15314	2168	44947	**
20 Other assets.....	878270	-	109298	*152342	151875	*2066	16081	*26797	76979	*12983	4990	324859	**
21 Total liabilities.....	6190416	-	401150	417556	490059	*190699	1495086	*436649	889878	*193376	202416	1473547	**
22 Accounts payable.....	353426	-	*5718	*22131	*8115	*34552	114981	*18201	67229	*23286	4311	54901	**
23 Mort, notes, and bonds under 1 yr	624697	-	*27609	34268	27199	*29025	234270	*28779	145789	*16331	11769	69660	**
24 Other current liabilities.....	611273	-	30225	8001	12224	*28109	111207	*35412	214978	*31603	11972	127541	**
25 Loans from stockholders.....	419008	-	137988	129007	*71538	*773	71465	-	*8237	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	2106291	-	140658	145733	311442	*94644	479233	*99920	213408	*38771	132605	449877	**
27 Other liabilities.....	327100	-	*12938	*1405	*616	-	*21418	*40126	107056	*31958	8381	103202	**
28 Net worth.....	1748620	-	46014	77011	58925	*3596	462512	*214211	133181	*51427	33379	668364	**
29 Capital stock.....	383937	-	50500	53127	15019	*8501	26089	*18119	69972	*3296	18321	120994	**
30 Paid-in or capital surplus.....	873080	-	76895	*12691	*5436	*3787	*90182	*23091	*64746	*14941	8248	573063	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	524822	-	-66291	28406	41056	*11717	369543	*120866	-3140	*44353	-205	-21483	**
33 Retained earnings (S Corp).....	192212	-	-15090	*-7822	-2586	-	*133652	*73793	*3249	-	7016	-	-
34 Less: Cost of treasury stock...	225432	-	-	*9391	-	*20409	156954	*21659	*1647	*11163	-	4210	-
35 Total receipts.....	10197093	*396117	811655	501243	698557	*675800	3064083	*653590	1587594	*333190	128437	1346826	**
36 Business receipts.....	9867088	*390554	807891	470475	664914	*666767	2975208	*632305	1526620	*323487	122156	1286711	**
37 Interest.....	54264	*3388	*29	*1340	*477	*1253	6108	*2115	8649	*1769	176	28960	**
38 Interest on govt. obligations....	*1416	-	-	-	-	-	*42	*38	*1239	*97	-	-	-
39 Rents.....	46914	-	*1105	*12299	*6175	-	*8392	-	*18360	-	-	582	**
40 Royalties.....	*4016	-	-	-	-	-	-	-	-	*3391	-	625	**
41 Net S-T cap gain less net LT loss	*99	-	-	-	-	-	*99	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	13179	-	*8767	-	*693	*3536	*2	*131	-	-	-	49	-
43 Net gain, noncapital assets.....	43116	72	*1558	*30	*1901	*3099	26266	*7001	2896	*133	-	160	**
44 Dividends, domestic corporations.	*2846	-	-	*4	-	*14	*42	*2708	-	-	1	77	**
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	164157	*2104	*1071	*8329	*25090	*3974	44391	*9421	29699	*4312	6104	29662	**
47 Total deductions.....	10052076	*419491	827049	486991	680363	*692152	2981444	*601359	1591694	*319364	129753	1322416	**
48 Cost of goods.....	2783731	*25982	*161223	*89234	*232543	*339935	948951	*140025	*565152	*2256	51484	226945	**
49 Compensation of officers.....	320465	*2315	*54815	*45430	*19791	*29921	99582	*24650	27638	*4796	4187	7340	**
50 Salaries and wages.....	2320497	*157475	78016	112467	*160400	*100783	684692	*139106	342741	*139964	21596	383256	**
51 Repairs.....	284696	*9448	56906	17356	*4273	*20742	81085	*23129	29694	*9664	1224	31176	**
52 Bad debts.....	122252	*29882	*263	-	*1084	*249	*28118	*357	*5247	*16804	4138	36110	**
53 Rent paid on business property...	313977	*19019	49605	*14319	*13571	*13047	66205	*25435	22359	*17447	2477	70494	**
54 Taxes paid.....	487025	*7862	28255	28438	34602	*35763	140024	*32608	86976	*13026	3744	75726	**
55 Interest paid.....	267676	*19918	29755	20995	28717	*5594	54675	*12045	39003	*4128	4780	48066	**
56 Contributions or gifts.....	3493	*86	-	*311	*57	*68	1552	*342	*274	*348	88	368	-
57 Amortization.....	40239	*10399	*3304	*1174	*3086	*6099	2346	*79	*1791	*4482	1009	6469	**
58 Depreciation.....	578369	*11311	53009	34617	28260	*21887	220933	*58854	68797	*7106	10659	62936	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	78030	*3350	6357	*10660	*5701	*1155	16349	*7112	3349	*5010	167	18819	**
61 Pension, prof sh, stock, annuity.	65658	26	-	-	*238	*1047	*14552	*5898	*28507	*11379	604	3407	**
62 Employee benefit programs.....	273553	*19380	*3139	*3380	*22015	*11887	50061	*6054	101164	*16984	1977	37513	**
63 Net loss, noncapital assets.....	18719	*6655	*87	*177	*1974	*1190	*868	*652	*1525	*98	1	5492	**
64 Other deductions.....	2093697	*96384	302317	108433	124048	*102786	571453	*125011	267477	*65872	21618	308298	**
65 Total receipts less total deducts..	145018	*-23374	-15394	14252	18195	*-16351	82639	*52231	-4100	*13826	-1316	24410	**
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	143602	*-23374	-15394	14252	18195	*-16351	82597	*52193	-5338	*13729	-1316	24410	**
68 Net income, total.....	380836	*8538	33532	23017	41347	*7580	101976	*67975	*23284	*13841	3214	56532	**
69 Deficit, total.....	237234	*31912	48925	*8766	*23152	*23932	19379	*15782	*28622	*113	4530	32122	**
70 Net income (less def), Form 1120-A.	*-6366	-	*-6538	*-7	*179	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	64616	-	4979	*6446	11850	-	*15113	*31915	*-6112	-	426	-	-
73 Statutory special deductions, total	65247	*7556	*1180	*597	*748	*1282	*16466	*2897	*13543	*707	1	20270	**
74 Net operating loss deduction.....	63248	*7556	*1180	*594	*748	*1273	*16437	*1001	*13543	*707	-	20208	-
75 Dividends received deduction....	*2000	-	-	*3	-	*10	*29	*1895	-	-	1	62	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	169113	*982	*2725	*15978	*6707	*6298	59736	*17381	*7061	*13135	2788	36324	**
78 Income tax before credits, total...	54559	*147	*409	*3009	*1006	*1524	20354	*6240	*2796	*4476	951	13647	**
79 Regular tax.....	51026	*147	*409	*3009	*1006	*1374	18756	*5910	*2338	*4466	948	12663	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3447	-	-	-	-	*150	*1598	*330	*451	-	-	918	**
83 Environmental tax.....	*87	-	-	-	-	-	-	-	*7	*11	3	66	**
84 Foreign tax credit.....	1558	-	-	-	-	-	-	-	-	-	-	1558	**
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	*1104	*380	*3	-	-	-	-	-
87 General business credit.....	*1487	-	-	-	-	*25	*358	*1053	*67	-	-	-	-
88 Prior year minimum tax credit.....	*1552	-	*46	-	-	-	-	-	-	-	-	4	**
89 Income tax after credits, total....	49962	*147	*409	*2963	*1006	*396	19616	*5184	*2729	*4476	951	12084	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	78563	3704	42963	12369	8159	5042	5141	568	342	145	64	40	25
2 Total assets.....	79497954	-	1280990	1993539	2971330	3523856	10912916	3915841	4912088	5000250	4451585	6324153	34211407
3 Cash.....	3684434	-	241351	286448	386239	434743	904306	258407	237952	210275	159471	239103	326140
4 Notes and accounts receivable....	16269923	-	95115	269871	628237	756702	2790007	996358	1146922	846511	888503	1062446	6789252
5 Less: Allowance for bad debts.....	288710	-	*244	*419	*5983	2433	24074	12541	16843	13400	18183	32673	161918
6 Inventories.....	837919	-	*5991	28097	6929	18116	146410	111238	62318	96959	68616	62491	230754
7 U.S. govt. obligations, total....	294083	-	*13	*4449	*4158	*11704	*21077	*11572	*9904	*15045	52000	13035	151127
8 Tax-exempt securities.....	454304	-	*17	-	-	*3568	*41444	*1677	*40586	*6598	10606	27446	322361
9 Other current assets.....	4521851	-	41300	92596	188354	184977	577325	296938	307058	233183	332095	366867	1901158
10 Loans to stockholders.....	850932	-	126654	100829	138402	91199	151368	71634	44788	59421	26872	38665	1099
11 Mortgage and real estate loans...	201220	-	*19971	*7717	*5775	*47520	*64621	-	*10225	*9559	1006	963	33862
12 Other investments.....	8156593	-	*11496	30582	60239	141230	619362	272916	271091	303128	249875	460811	5735862
13 Depreciable assets.....	78053298	-	2504601	3314410	4275547	4774957	12193076	3972462	5009377	4829342	4065450	5460431	27653644
14 Less: Accumulated depreciation	40401383	-	1809779	2219959	2850707	3143149	7231340	2234031	2513131	1916587	1667881	2202998	12611821
15 Depletable assets.....	*25655	-	*1083	-	*6644	-	*3680	-	*11165	-	1959	-	1124
16 Less: Accumulated depletion...	*14599	-	*217	-	*3132	-	*2400	-	*8254	-	245	-	351
17 Land.....	2906130	-	*1700	*16249	99595	121232	377314	133675	221107	175599	163402	235865	1360391
18 Intangible assets (Amortizable)...	2328657	-	26235	49035	51499	48042	245341	92240	38741	42485	70254	434422	1230363
19 Less: Accumulated amortization	608662	-	22421	33310	35009	10839	92325	57037	13653	14779	13457	77135	238696
20 Other assets.....	2226309	-	38124	46943	14544	46286	127723	334	52733	116911	61241	234414	1487056
21 Total liabilities.....	79497954	-	1280990	1993539	2971330	3523856	10912916	3915841	4912088	5000250	4451585	6324153	34211407
22 Accounts payable.....	10340590	-	144979	150108	318040	371459	1366593	598494	445138	340521	423093	426649	575516
23 Mort, notes, and bonds under 1 yr	6113071	-	235746	294792	426032	428919	1430821	564200	595800	713905	408305	389966	624586
24 Other current liabilities.....	6344112	-	68968	146022	154851	212744	698550	311967	444276	329826	421558	471691	3083660
25 Loans from stockholders.....	2201801	-	355022	383425	130564	255656	485278	44296	27231	*37179	27381	68856	386912
26 Mort, notes, bonds, 1 yr or more.	22161089	-	458684	780814	1037841	1029457	3331176	1068297	1545996	1952549	1539129	1721341	7695803
27 Other liabilities.....	5848890	-	45599	76457	48090	99994	200801	97656	168524	238209	305655	488185	4079720
28 Net worth.....	26488401	-	-28007	161921	859911	1125627	3399697	1230932	1685122	1388060	1326465	2757464	12585209
29 Capital stock.....	2256786	-	223972	101745	192957	121217	327764	106748	175140	63153	80350	256204	607537
30 Paid-in or capital surplus.....	6397628	-	131592	91491	114230	100015	347373	159337	155063	195088	414746	690636	3998058
31 Retained earnings, appropriated.	46208	-	*14	-	-	-	*33026	-	-	*9824	1934	1411	-
32 Retained earnings-unappropriated	14847512	-	-24466	-14857	485001	682929	1675607	407646	717137	604096	525537	1359738	8429143
33 Retained earnings (S Corp).....	4021866	-	-315980	47563	173314	278988	1172793	635488	688794	552253	323439	501214	-
34 Less: Cost of treasury stock...	1081599	-	*43139	*64021	73592	57522	156866	78287	51012	36354	19540	51738	449529
35 Total receipts.....	160793867	1240661	7912974	7814266	9460307	10298830	28212057	8181005	9443390	7322112	7055828	8281358	55571080
36 Business receipts.....	156583609	1075588	7823901	7732164	9270996	10113856	27692419	8060977	9142639	6920441	6920092	7990221	53840316
37 Interest.....	667601	*18429	2825	5344	10974	18538	32438	10176	14479	16442	22270	56901	458783
38 Interest on govt. obligations....	31434	-	-	-	-	*646	4206	*2495	8423	*1073	718	3407	10466
39 Rents.....	988433	242	*7218	*4641	22871	*18420	66077	*20060	82945	65965	13933	28307	657755
40 Royalties.....	*37185	-	-	-	-	-	-	-	*1412	-	1	142	35630
41 Net S-T cap gain less net LT loss	6293	-	-	-	-	*842	*2536	*32	*1379	*388	149	952	16
42 Net L-T cap gain less net ST loss	301524	*1816	*5627	*6022	*8035	18654	41639	*2097	17712	16486	18146	42349	122942
43 Net gain, noncapital assets.....	978345	*29716	49602	54927	110421	42833	170908	42959	66396	77388	52657	99789	180749
44 Dividends, domestic corporations.	15165	-	*76	*478	*1640	*2324	*843	*12	*498	2107	295	3144	3747
45 Dividends, foreign corporations..	12532	-	-	-	-	-	-	-	-	101	-	5980	6452
46 Other receipts.....	1171746	*114870	23724	10691	35370	82717	200991	42198	107506	221721	27567	50167	254225
47 Total deductions.....	157637694	1260464	7738782	7778291	9292283	10174435	27761225	8015235	9312597	7239595	7007553	8012675	54044559
48 Cost of goods.....	48307015	199424	1992108	1603536	3316822	3586857	11744366	3766243	3717355	2460984	2423613	2264507	11231199
49 Compensation of officers.....	3050180	*8743	461966	354817	445557	334930	778030	150736	163510	65313	58937	73136	154505
50 Salaries and wages.....	31659693	440387	1187566	1415563	1318981	1279652	3938760	1058036	1442441	1285950	1222554	1655284	15414520
51 Repairs.....	3980696	19116	395582	314893	320444	262477	521440	103292	160004	137702	100444	158340	1486963
52 Bad debts.....	368130	*4550	*3974	27224	12179	23620	74817	16026	17821	21005	22848	12485	122581
53 Rent paid on business property...	7132530	111510	485438	269057	404840	472806	1198960	351214	567443	437872	655298	452538	1725555
54 Taxes paid.....	7313924	81820	281299	417834	334356	373525	1103469	299644	433042	326953	356950	409771	2895261
55 Interest paid.....	2643217	50755	101796	101696	133303	136617	411019	134069	167401	194643	150482	185227	876211
56 Contributions or gifts.....	31916	-	*542	509	1623	1797	4184	1395	813	706	753	1619	17974
57 Amortization.....	109488	*1263	6096	1850	4823	3484	17080	4600	4521	5487	5536	17233	37516
58 Depreciation.....	9017416	35662	348095	441485	520440	570799	1427338	449277	579569	627044	511893	744909	2760904
59 Depletion.....	3495	-	*217	-	*0	*84	*406	-	*1207	*163	1070	10	338
60 Advertising.....	497066	*5004	17241	23510	26015	23924	67347	19101	16439	14419	14972	21971	247124
61 Pension, prof sh, stock, annuity.	1764720	*552	*2252	19124	13332	23133	76758	65303	42141	73503	29126	47464	1372032
62 Employee benefit programs.....	4911723	*33678	32117	140875	77736	111938	401272	159214	265508	146530	159921	198379	3184555
63 Net loss, noncapital assets.....	29028	2	*1165	*2532	*1097	2115	4113	*1692	459	*59	294	2922	12578
64 Other deductions.....	36817456	267998	2421328	2643787	2360735	2966677	5991867	1435394	1732923	1441261	1292862	1757879	12504744
65 Total receipts less total deducts..	3156173	-19803	174192	35974	168024	124394	450832	165770	130793	82516	48275	268683	1526520
Constructive taxable income from													
66 related foreign corporations....	24572	-	-	-	-	-	-	-	*2704	62	3645	2228	15933
67 Net income (less deficit), total...	3149311	-19803	174192	35974	168024	123749	446626	163276	125074	81506	51201	267504	1531988
68 Net income, total.....	5019338	47681	354294	237228	304048	241584	815151	241704	228237	193081	119790	347485	1889057
69 Deficit, total.....	1870027	67484	180102	201254	136023	117835	368525	78428	103162	111575	68589	79981	357069
70 Net income (less def), Form 1120-A.	-1497	*976	918	*-3132	*-260	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1025	*-1025	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	934773	20909	155685	48510	138292	56739	264126	73903	79522	17542	10742	68803	-
73 Statutory special deductions, total	322215	*5280	47015	52916	41201	31080	64602	*1997	12417	6822	18514	16799	23570
74 Net operating loss deduction....	311076	*5280	46961	52581	40051	29253	64012	*1989	12068	*5328	18308	14586	20658
75 Dividends received deduction....	11139	-	*54	*335	*1150	*1827	*590	*8	*349	1494	206	2213	2912
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3098497	*3758	53168	48584	83080	99858	294896	107033	88858	110555	78783	262345	1867580
78 Income tax before credits, total...	1039784	*524	7612	7962	15260	20475	93969	37849	31705	42704	29148	94022	658554
79 Regular tax.....	1016072	*524	8032	7758	15064	19789	90303	35851	29972	37570	26867	91028	653314
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	20971	-	*22	*204	*196	*685	3666	*1991	1706	5047	2198	2670	2586

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8150	112	3727	1503	916	592	1009	119	90	*19	25	21	16
2 Total assets.....	25284305	-	144497	272753	344942	429704	2067902	888215	1473818	*692813	1775731	3219910	13974021
3 Cash.....	1177849	-	38769	*60355	53248	21925	149742	27656	81014	*124069	106786	166813	347473
4 Notes and accounts receivable....	2854044	-	*20810	*28386	*60085	*62641	263520	226386	263148	*110907	264366	422990	1130805
5 Less: Allowance for bad debts.....	120081	-	*4	-	-	-	*154	*1204	4203	*3976	7085	52584	50871
6 Inventories.....	490825	-	*3436	*7608	*24537	*7251	123683	*3164	36335	*3120	12551	77818	191323
7 U.S. govt. obligations, total....	99052	-	-	-	-	-	*11003	-	-	*10081	*6363	22652	31011
8 Tax-exempt securities.....	*14835	-	*3	-	-	-	-	-	-	-	2084	12748	-
9 Other current assets.....	1146530	-	*9823	*1130	*25856	18338	70115	93368	167178	*10835	80670	171155	498061
10 Loans to stockholders.....	118524	-	*2781	-	*535	*14160	19145	*6240	*37177	*2096	23819	1188	11383
11 Mortgage and real estate loans...	*87136	-	*6	-	-	*5880	*9555	-	-	-	-	59476	12218
12 Other investments.....	5314027	-	*17056	*12558	*11532	*17965	108599	*98210	36675	*60732	251260	272748	4426692
13 Depreciable assets.....	21731891	-	160896	*292991	409711	437789	2108308	658929	1513586	*717419	1863901	2635452	10932909
14 Less: Accumulated depreciation	10344318	-	114491	*165027	*249433	222774	1066307	260853	780886	*388820	961169	1099300	5035257
15 Depletable assets.....	7050	-	-	-	-	-	-	-	-	-	2841	-	4209
16 Less: Accumulated depletion...	2697	-	-	-	-	-	-	-	-	-	2232	-	465
17 Land.....	575236	-	*413	*7737	*2775	*56547	190600	*25460	47928	*11140	70638	33377	128622
18 Intangible assets (Amortizable)...	380113	-	*6944	*1030	*1395	*1358	51805	*12846	19226	*12099	29775	77581	166053
19 Less: Accumulated amortization	148390	-	*2072	*292	*288	*565	27781	*4296	7384	*9661	8050	8366	79635
20 Other assets.....	1902679	-	*128	*26277	*4988	*9188	56068	*2311	53942	*36492	22925	417803	1272558
21 Total liabilities.....	25284305	-	144497	272753	344942	429704	2067902	888215	1473818	*692813	1775731	3219910	13974021
22 Accounts payable.....	2075491	-	*3115	*19551	*41571	20998	267487	191503	162615	*40683	141362	435461	751145
23 Mort, notes, and bonds under 1 yr	1397416	-	*9675	*9966	*49468	*28207	293316	*112665	92318	*42675	148099	247704	363323
24 Other current liabilities.....	1795738	-	*7076	*33941	*38210	16798	139759	31132	97130	*59619	138093	246732	987248
25 Loans from stockholders.....	1016228	-	*12705	*139230	*147430	*87180	380195	*164523	*49482	*4444	29951	1087	-
26 Mort, notes, bonds, 1 yr or more.	8159473	-	*32975	*123228	*130193	*99217	599270	247319	464983	*196701	579837	1046116	4639634
27 Other liabilities.....	2421923	-	*4586	*6302	*0	*-35	138769	*8396	97014	*60795	68521	370844	1666731
28 Net worth.....	8418035	-	74367	*-59466	-61932	177338	249104	132678	510277	*287895	669868	871965	5565940
29 Capital stock.....	651871	-	41086	*6460	21568	3372	131714	37792	44172	*5979	63976	69169	226582
30 Paid-in or capital surplus.....	4099793	-	*148259	*9940	*70504	*73653	503841	*21770	358934	*163050	119214	682200	1948428
31 Retained earnings, appropriated.	*5151	-	*3	-	-	-	-	-	*574	-	-	3636	939
32 Retained earnings-unappropriated	4319160	-	-42951	*46037	*10830	114965	-26226	*136214	-57559	*126244	413347	38855	3559403
33 Retained earnings (S Corp).....	-236193	-	*-57899	*-61985	*-155323	*22357	-307431	*-44971	*194204	*-6786	80226	101415	-
34 Less: Cost of treasury stock...	421747	-	*14131	*59919	*9511	*37009	*52795	*18127	*30048	*592	6895	23308	169413
35 Total receipts.....	23917817	605130	667788	*578926	555325	508095	2647220	1123420	1718325	*736123	1620492	2829243	10327730
36 Business receipts.....	22321243	575112	651037	*577470	495775	498552	2501550	1079805	1596839	*718245	1573341	2674835	9378680
37 Interest.....	422233	*3542	*10864	*778	*1729	*4308	4034	*4602	10854	*2509	12446	40812	325755
38 Interest on govt. obligations....	4905	-	-	-	-	-	-	*0	*4135	-	141	628	-
39 Rents.....	241337	485	-	-	-	*471	*47653	*6680	*46204	*3586	10424	3039	122794
40 Royalties.....	*2761	-	-	-	-	-	*14	-	-	*1	51	92	2603
41 Net S-T cap gain less net LT loss	3178	-	-	-	-	*1088	*0	*595	*30	-	882	209	374
42 Net L-T cap gain less net ST loss	67910	-	*1606	-	*1390	*1100	*2841	*1132	*8804	*212	1465	8089	41272
43 Net gain, noncapital assets.....	415140	61	*3235	-	*9817	*1336	*56202	*3046	*25491	*1858	5032	61285	247779
44 Dividends, domestic corporations.	21463	-	-	-	-	-	*668	*177	*1	*429	1058	977	18153
45 Dividends, foreign corporations..	27588	-	-	-	-	-	*28	-	-	-	1166	-	26394
46 Other receipts.....	390059	*25930	*1046	*679	*46613	*1241	34230	*27382	25966	*9284	14487	39276	163926
47 Total deductions.....	23369623	671623	690774	*586119	586808	494438	2652651	1088019	1647804	*707173	1547972	2827751	9868492
48 Cost of goods.....	11924030	*214829	*103825	*221728	*242092	*200161	1328228	643658	679760	*404374	869206	1550988	5465181
49 Compensation of officers.....	338085	*1857	*33924	*27263	*14727	*14918	68401	*16625	38480	*14497	23732	25498	58164
50 Salaries and wages.....	2295210	*25884	*50497	*93727	*86209	61031	301107	105831	203969	*45042	116446	334969	870495
51 Repairs.....	627058	*2003	20661	*19827	23800	28267	104711	*19146	77557	*21767	29233	71875	208210
52 Bad debts.....	112389	*15162	-	*2179	*398	*102	36206	*3069	3367	*1680	8186	14309	27730
53 Rent paid on business property...	853695	*234350	*31289	*41623	35287	*10514	62820	*10743	33607	*5504	29242	79006	279711
54 Taxes paid.....	473425	*3240	22264	*23381	21952	14970	71063	34524	48702	*26967	36229	35396	134735
55 Interest paid.....	905683	*7825	*14918	*8002	11825	14404	79340	30475	47321	*23048	56485	118993	493048
56 Contributions or gifts.....	13688	-	*551	*396	*144	*3	*202	*316	522	*148	1323	1323	8760
57 Amortization.....	42043	-	*1362	-	*167	*243	11031	*488	763	*648	1279	6841	19221
58 Depreciation.....	1364888	28054	12867	*25433	29554	32882	115182	55540	102626	*43731	128624	196682	593714
59 Depletion.....	*4185	-	-	-	-	-	-	-	-	*0	105	3	4078
60 Advertising.....	98947	*6859	*5762	*2255	*3219	*1818	17141	3390	21494	*733	1802	22268	12206
61 Pension, prof sh, stock, annuity.	98425	-	-	-	*702	*1467	*2793	*6346	6038	*12470	6193	9189	53227
62 Employee benefit programs.....	400692	*1716	*4088	*288	*3293	*5035	19819	*15688	16229	*8861	22135	28521	275019
63 Net loss, noncapital assets.....	26002	*1559	*2808	-	*81	*122	*697	*115	*12593	*8	1596	656	5766
64 Other deductions.....	3791178	128285	385957	*120017	113357	108501	433910	142065	354777	*97695	216156	331233	1359226
65 Total receipts less total deducts..	548194	-66493	-22986	*-7193	-31483	13658	-5431	35401	70520	*28950	72520	1492	459238
Constructive taxable income from													
66 related foreign corporations.....	88886	-	-	-	-	-	-	-	-	*362	2526	10281	75716
67 Net income (less deficit), total...	632176	-66493	-22986	*-7193	-31483	13658	-5431	35401	66385	*29313	74905	11145	534955
68 Net income, total.....	1228009	*1414	33908	*17631	*6491	*22158	106425	65627	115784	*32422	92413	130526	603210
69 Deficit, total.....	595834	67907	*56894	*24824	*37974	*8500	111856	*30226	*49399	*3109	17508	119381	68256
70 Net income (less def), Form 1120-A.	*3320	-	*2598	*-1198	*1920	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-47757	*-47757	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-92355	*-18257	*-18736	*-12030	*-30195	*10596	-46421	*-22335	*29383	*-1498	7003	10136	-
73 Statutory special deductions, total	175502	*1414	*6456	*226	-	*1312	*29398	*17956	*11984	*5192	16178	33073	52314
74 Net operating loss deduction....	127798	*1414	*6456	*226	-	*1312	*28931	*17814	*11983	*4850	15167	31042	8605
75 Dividends received deduction....	15348	-	-	-	-	-	*467	*142	*1	*342	1012	665	12719
76 Public utility div paid deduction	30990	-	-	-	-	-	-	-	-	-	-	-	30990
77 Income subject to tax.....	918035	-	*8316	*9441	*6275	*7569	42883	*40279	67949	*27230	69644	87386	551063
78 Income tax before credits, total...	323268	*15	*1247	*1589	*941	*1522	13532	*14906	25184	*9700	25368	32586	196677
79 Regular tax.....	310946	-	*1247	*1589	*941	*1522	13496	*13702	23065	*9245	23743	29852	192543
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	11196	*15	-	-	-	-	*36	*1199	*2076	*428	1534	2621	3287
83 Environmental tax.....	1127	-	-	-	-	-	-	*5	*44	*27	90	113	848
84 Foreign tax credit.....	37049	-	-	-	-	-	-	-	-	-	1719	2105	33225
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	12271	-	-	-	-	*10	*1372	*555	-	-	1177	1091	8066
88 Prior year minimum tax credit.....	28746	-	-	-	-	*152	-	*1210	*257	*118	492	-	26517
89 Income tax after credits, total....	245202	*15	*1247	*1589	*941	*1370	13521	*12324	24373	*9582	21979	29390	128869

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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)

Transportation and public
utilities: Transportation:
Transportation by air

MINOR INDUSTRY 4500 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.....	7844	1098	2816	1297	807	869	635	159	71	34	18	15	24
2 Total assets.....	97334387	-	98718	195899	294782	625040	1433387	1027637	1227843	1107350	1300494	2476644	87546591
3 Cash.....	6698304	-	9043	16428	294782	25636	119999	50657	110922	96360	272106	128361	5838929
4 Notes and accounts receivable....	10239566	-	*5874	*47584	*47480	*29898	118992	154355	285596	208679	293192	263379	8784537
5 Less: Allowance for bad debts.....	386780	-	-	-	*1778	-	*10878	*1388	*9935	*10135	3906	8783	339976
6 Inventories.....	2508604	-	*2451	*272	*28209	*28311	90822	*38338	*89126	*76959	70959	211803	1871354
7 U.S. govt. obligations, total....	*298451	-	-	-	-	*22	-	-	*25200	-	-	-	273229
8 Tax-exempt securities.....	*33961	-	-	-	-	*5914	-	-	*26430	-	1617	-	-
9 Other current assets.....	5152032	-	*5796	*4196	*20716	41551	27986	37444	108033	62434	93653	222155	4528068
10 Loans to stockholders.....	141165	-	*8728	-	*24468	*38788	*22114	*0	*32803	*2546	408	10977	333
11 Mortgage and real estate loans...	*9920	-	-	-	-	*811	*9077	-	*33	-	-	-	-
12 Other investments.....	4002951	-	*10387	*23692	*660	*35709	*2463	*39747	55822	*43697	66231	57022	3667520
13 Depreciable assets.....	87944236	-	*72436	*181610	301713	711263	1716031	951169	803678	796387	680851	2001279	79727819
14 Less: Accumulated depreciation	33449801	-	*33570	*78090	175240	358875	689140	277823	372343	236372	306198	703159	30218990
15 Depletable assets.....	*126030	-	*16630	-	-	-	-	-	-	-	-	-	109400
16 Less: Accumulated depletion...	37080	-	-	-	-	-	-	-	-	-	-	-	37080
17 Land.....	227184	-	-	*106	*22513	*26369	*11123	*2274	*8760	*8472	5500	1035	141033
18 Intangible assets (Amortizable)...	4677637	-	*1291	*65	*2296	*6618	14502	*29862	*9482	*32452	98391	198320	4284359
19 Less: Accumulated amortization	729901	-	*349	*65	*2213	*3706	10062	*2142	*2898	*4890	42270	21328	639978
20 Other assets.....	9877907	-	-	*102	*-3905	*36731	10360	5143	57135	30763	69961	115583	9556037
21 Total liabilities.....	97334387	-	98718	195899	294782	625040	1433387	1027637	1227843	1107350	1300494	2476644	87546591
22 Accounts payable.....	10606015	-	*1970	*77920	*36461	38424	138599	171689	464337	168562	236356	229075	9042620
23 Mort, notes, and bonds under 1 yr	2786143	-	*2199	*57732	*22065	*41339	133713	*33977	93420	119084	78755	143353	2060507
24 Other current liabilities.....	18231595	-	*4748	*9279	*5250	22333	83594	74801	222989	300382	319554	847558	16341107
25 Loans from stockholders.....	1173669	-	*82564	*121471	*166890	*103844	603559	*49415	*20425	*21213	125	996	3167
26 Mort, notes, and bonds, 1 yr or more.	29069224	-	*12465	*133906	*43053	*143588	645146	518538	559052	397292	195081	806696	25614407
27 Other liabilities.....	19745127	-	*329	*38	*4574	*39853	3161	*478	45460	60723	77059	271584	19242526
28 Net worth.....	15722614	-	-4899	-204446	16489	235659	-174384	178738	-177840	40093	393564	172382	15242258
29 Capital stock.....	3919567	-	27511	31671	15277	166679	163658	236984	27668	47778	10252	133272	3058818
30 Paid-in or capital surplus.....	17122931	-	*94992	*25251	*206322	1000443	439355	402919	587715	284988	388588	1098550	12593808
31 Retained earnings, appropriated.	*203	-	-	-	-	-	-	-	*203	-	-	-	-
32 Retained earnings-unappropriated	-2551524	-	*-43339	*-197510	*10242	*-104879	-255253	-119188	-696479	-291013	-66309	-1058395	270600
33 Retained earnings (S Corp).....	-1957266	-	*-84062	*-54795	*-215352	-826583	-498074	-341971	*-94176	*-940	61032	54402	43253
34 Less: Cost of treasury stock...	811297	-	-	*9063	-	-	*24070	*6	*2771	*719	-	50448	724220
35 Total receipts.....	112621099	309000	*204796	308725	635886	703877	1311985	1273980	1937889	1768200	2430283	2976963	98759516
36 Business receipts.....	108242688	244554	*193885	*297609	618976	623376	1213905	1225881	1898620	1703042	2254948	2814932	95152959
37 Interest.....	1240882	*123	*7	*512	*1316	*209	3123	*1059	7339	11134	9592	19372	1187096
38 Interest on govt. obligations....	7332	-	-	-	-	*259	-	-	*1439	-	252	980	4403
39 Rents.....	617423	*22029	-	*7756	*1021	*1441	*32977	*16847	*137	*19487	2146	31148	482434
40 Royalties.....	56620	-	-	-	-	-	-	-	-	-	2	-	56618
41 Net S-T cap gain less net LT loss	8633	-	-	-	-	-	-	-	-	-	-	-	8633
42 Net L-T cap gain less net ST loss	277590	*6432	-	-	*4143	-	*6422	*797	*666	*636	4104	6786	247604
43 Net gain, noncapital assets.....	916843	*32066	*9478	*169	*10431	*55738	*40572	*8326	*16124	*17712	3831	29770	692626
44 Dividends, domestic corporations.	6971	-	-	-	-	-	*46	-	-	-	2	48	6875
45 Dividends, foreign corporations..	16107	-	-	-	-	-	-	-	-	-	-	1102	15005
46 Other receipts.....	1230011	*3795	*1426	*2679	-	*22854	14940	*21070	13563	16189	155406	72825	905263
47 Total deductions.....	110721492	320000	234150	352633	673403	797911	1465278	1380868	1965149	1788976	2408884	2942138	96392103
48 Cost of goods.....	23181906	*95441	*40347	*16088	*302352	*343572	661566	786759	1111928	*832654	963168	1086984	16941049
49 Compensation of officers.....	435000	880	*27244	*3033	*39843	*10478	30658	*12934	35486	14473	13562	18748	227661
50 Salaries and wages.....	22820613	*1419	*37395	*2186	*51366	88167	144262	100455	202448	263954	364441	353102	21211416
51 Repairs.....	6278611	17289	*15839	*20740	*13999	41837	40487	14849	33719	73533	116256	168735	5721328
52 Bad debts.....	200657	*430	-	*3651	*1317	*1163	1771	*1660	4067	*2790	2056	7501	174252
53 Rent paid on business property...	10593978	*3708	*32943	*49775	*28377	10732	56830	23207	42796	149095	158820	179697	9857999
54 Taxes paid.....	3039696	*1267	7095	*2207	20730	22857	39022	20144	45520	33354	50488	57237	2739777
55 Interest paid.....	3413214	*9028	*3159	*7888	*10021	22421	57116	13871	29427	33045	22554	84782	3119902
56 Contributions or gifts.....	23001	5255	-	*1	*95	*86	*27	*24	*60	*40	88	314	17009
57 Amortization.....	431383	*254	*221	*13	*18	*438	4809	*2169	*1929	*4797	4628	29274	382831
58 Depreciation.....	7329710	41539	*6444	*24862	32198	106601	147997	109679	78022	48996	61470	183837	6488064
59 Depletion.....	*25102	-	-	-	-	-	-	-	-	*244	-	-	24858
60 Advertising.....	1206929	2365	*1130	*4522	*2194	*2332	5345	6242	14084	8393	34061	24026	1102235
61 Pension, prof sh, stock, annuity.	2523385	-	-	*636	*446	*1252	*1151	2265	*12336	4126	25279	2475894	2475894
62 Employee benefit programs.....	3467411	*1229	*1926	*216	*7014	*3305	8055	*4731	19593	18661	35677	51922	3315082
63 Net loss, noncapital assets.....	129945	2237	-	-	-	*1177	*1748	*219	*2847	*4334	858	5134	111390
64 Other deductions.....	25620951	137658	60405	217453	163240	142300	264332	282776	340955	288277	576633	665566	22481355
65 Total receipts less total deducts..	1899607	-11000	-29354	-43908	-37516	-94034	-153293	-106889	-27260	-20777	21399	34825	2367413
Constructive taxable income from													
66 related foreign corporations....	37002	-	-	-	-	-	-	-	*200	-	-	-	36802
67 Net income (less deficit), total...	1929276	-11000	-29354	-43908	-37516	-94294	-153293	-106889	-28499	-20777	21147	33845	2399813
68 Net income, total.....	3081599	*49430	*13198	*9306	*24595	*48429	39898	*25872	65539	*36349	67877	70945	2630161
69 Deficit, total.....	1152323	*60431	*42552	*53214	*62111	142722	193191	132760	94038	*57126	46730	37099	230348
70 Net income (less def), Form 1120-A.	*-27972	-	*-14815	*-13157	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-30589	-30589	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-320465	*-23502	*-11791	*-25115	*-32399	-56364	-102752	*-65952	*-3176	*742	23946	-8915	-15185
73 Statutory special deductions, total	1570717	*42001	-	*2038	*2211	*1615	*2365	*9701	*6769	*23761	21628	23233	1435396
74 Net operating loss deduction....	1559166	*42001	-	*2038	*2211	*1615	*2328	*9701	*6769	*23761	21626	22097	1425018
75 Dividends received deduction....	11551	-	-	-	-	-	*36	-	-	-	1	1136	10377
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1334445	*1160	-	*2660	*2524	*1075	*21791	*3884	*28318	*3062	22305	47712	1199954
78 Income tax before credits, total...	761469	*615	-	*505	*379	*161	*7406	*1279	*9588	*1481	9166	19778	711111
79 Regular tax.....	463952	*174	-	*399	*379	*161	*7282	*1216	*9572	*1058	7576	16392	419744
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	292679	*430	-	*106	-	-	*124	*62	-	*406	1544	3300	286706
83 Environmental tax.....	4762	*11	-	-	-	-	-	-	*16	*17	46	86	4585
84 Foreign tax credit.....	20522	-	-	-	-	-	44	-	*345	-	-	525	19609
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	1448	-	-	-	-	-	-	-	-	-	-	-	1448
87 General business credit.....	*6772	-	-	-	*27	-	-	-	*213	*421	-	1570	4541
88 Prior year minimum tax credit....	*11226	-	-	-	-	*129	-	-	*1026	*88	-	-	9983
89 Income tax after credits, total....	721501	*615	-	*505	*352	*32	*7362	*1279	*8003	*973	9166	17683	675531

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	160	*16	-	*66	-	-	*36	**	*20	12	4	5	**
2 Total assets.....	2729284	-	-	*15627	-	-	*109258	**	*348395	405727	251776	1598501	**
3 Cash.....	136530	-	-	*5050	-	-	*3834	**	*44775	16943	23635	42293	**
4 Notes and accounts receivable....	419786	-	-	*2633	-	-	*48379	**	*24370	*31885	22104	290415	**
5 Less: Allowance for bad debts.	9	-	-	-	-	-	-	-	-	9	-	-	-
6 Inventories.....	45545	-	-	-	-	-	*4909	**	*3556	5595	4537	26947	-
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	180756	-	-	-	-	-	*907	**	*73850	*31356	6376	68267	**
10 Loans to stockholders.....	-	-	-	-	-	-	-	-	-	-	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	171068	-	-	*7944	-	-	*1697	**	*7	*98910	238	62272	-
13 Depreciable assets.....	3933551	-	-	-	-	-	*215512	**	*543521	*646690	362048	2165780	**
14 Less: Accumulated depreciation	2277298	-	-	-	-	-	*166128	**	*358810	*443210	167640	1141510	**
15 Depletable assets.....	5153	-	-	-	-	-	-	-	-	20	-	5133	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	27893	-	-	-	-	-	*141	-	*1244	*12646	282	13580	**
18 Intangible assets (Amortizable)...	*1423	-	-	-	-	-	-	-	-	*780	-	643	-
19 Less: Accumulated amortization	*566	-	-	-	-	-	-	-	-	*369	-	197	-
20 Other assets.....	85451	-	-	-	-	-	*8	**	*15881	*4489	195	64877	**
21 Total liabilities.....	2729284	-	-	*15627	-	-	*109258	**	*348395	405727	251776	1598501	**
22 Accounts payable.....	212546	-	-	*54429	-	-	*11844	**	*22296	*16111	6420	101446	**
23 Mort, notes, and bonds under 1 yr	202118	-	-	-	-	-	*17145	**	1282	*18776	26348	138567	**
24 Other current liabilities.....	192900	-	-	-	-	-	*7986	**	*81506	*43369	18421	41617	**
25 Loans from stockholders.....	*2358	-	-	-	-	-	-	-	*2358	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	894609	-	-	-	-	-	-	-	*11872	*155092	53318	674327	**
27 Other liabilities.....	604499	-	-	-	-	-	*9049	**	*51784	69221	41492	451050	**
28 Net worth.....	620254	-	-	*-38803	-	-	*81332	**	*177296	103158	105776	191494	**
29 Capital stock.....	188088	-	-	*84	-	-	*47921	**	*27572	34538	6195	71779	**
30 Paid-in or capital surplus.....	216835	-	-	-	-	-	*48024	-	*29609	*15780	44302	79120	**
31 Retained earnings, unappropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	224592	-	-	*-38886	-	-	*-14612	**	*122487	59729	55279	40595	**
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	*9261	-	-	-	-	-	-	-	*2372	*6889	-	-	-
35 Total receipts.....	2280477	*15840	-	*2321	-	-	*100657	**	*220125	321786	163143	1456605	**
36 Business receipts.....	2101036	*3910	-	-	-	-	*100273	**	*203628	*290058	130694	1372474	**
37 Interest.....	41859	-	-	-	-	-	*248	**	*3408	1496	7536	29170	**
38 Interest on govt. obligations....	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents.....	13599	*363	-	-	-	-	*3	**	*277	*11451	-	1505	**
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	1560	-	-	-	-	-	-	-	-	75	99	1386	**
43 Net gain, noncapital assets.....	1138	*259	-	-	-	-	-	-	-	868	-	11	-
44 Dividends, domestic corporations.	31	-	-	-	-	-	-	-	-	-	-	31	**
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	121255	*11309	-	*2321	-	-	*133	-	*12812	*17839	24814	52027	**
47 Total deductions.....	1578896	*13007	-	*6944	-	-	*75096	**	*123130	191885	135654	1033180	**
48 Cost of goods.....	906759	-	-	-	-	-	*14610	**	*46315	74594	70415	70825	**
49 Compensation of officers.....	*4414	-	-	-	-	-	-	-	-	*1365	261	2788	**
50 Salaries and wages.....	90569	-	-	-	-	-	*2800	-	*16022	*17423	10010	44315	**
51 Repairs.....	116380	-	-	-	-	-	*12475	**	*9602	*18216	3282	72805	**
52 Bad debts.....	*5426	-	-	*5339	-	-	-	-	-	*86	-	-	-
53 Rent paid on business property...	10680	*34	-	-	-	-	*1651	**	*1637	*1959	342	5058	**
54 Taxes paid.....	103075	*47	-	-	-	-	*5403	**	*10878	19672	9121	57953	**
55 Interest paid.....	91549	-	-	-	-	-	*1316	**	*2372	*18574	6159	63128	**
56 Contributions or gifts.....	484	-	-	-	-	-	*19	**	*9	*52	6	397	**
57 Amortization.....	700	-	-	-	-	-	*2	**	*26	*76	80	516	**
58 Depreciation.....	78754	*2867	-	-	-	-	*3786	**	*7597	*10398	10184	43921	**
59 Depletion.....	3	-	-	-	-	-	-	-	-	3	-	-	-
60 Advertising.....	*44	*30	-	-	-	-	*0	-	-	2	2	10	-
61 Pension, prof sh, stock, annuity.	5527	-	-	-	-	-	-	-	-	756	515	4255	**
62 Employee benefit programs.....	16327	-	-	-	-	-	-	-	*904	*4194	1146	10084	**
63 Net loss, noncapital assets.....	*1646	-	-	-	-	-	*72	**	*58	*91	1280	145	-
64 Other deductions.....	146560	*10029	-	*1604	-	-	*32962	**	*27709	24424	22850	26980	**
65 Total receipts less total deducts..	701581	*2833	-	*-4622	-	-	*25561	**	*96995	129901	27490	423425	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	701581	*2833	-	*-4622	-	-	*25561	**	*96995	129901	27490	423425	**
68 Net income, total.....	712212	*2833	-	-	-	-	*26500	**	*96995	*134970	27490	423425	**
69 Deficit, total.....	*10631	-	-	*4622	-	-	*939	-	-	5069	-	-	-
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	*7299	*2833	-	-	-	-	-	-	-	*37	2730	1699	**
74 Net operating loss deduction....	*7277	*2833	-	-	-	-	-	-	-	*37	2730	1677	-
75 Dividends received deduction....	21	-	-	-	-	-	-	-	-	-	-	21	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	704913	-	-	-	-	-	*26500	**	*96995	*134932	24759	421726	**
78 Income tax before credits, total...	246339	-	-	-	-	-	*9206	**	*33212	*46990	8803	148128	**
79 Regular tax.....	245164	-	-	-	-	-	*9010	**	*33138	*46849	8562	147604	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*413	-	-	-	-	-	*185	-	-	-	212	16	-
83 Environmental tax.....	762	-	-	-	-	-	*11	**	*74	*141	29	507	**
84 Foreign tax credit.....	*5401	-	-	-	-	-	*3164	-	-	-	-	2236	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	60	-	-	-	-	-	-	-	-	-	-	60	**
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	240879	-	-	-	-	-	*6042	**	*33212	*46990	8803	145831	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

	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.....	46056	2140	30275	5946	3130	1989	2021	322	130	55	18	18	10
2 Total assets.....	30940820	-	895385	961524	1139795	1455358	4414028	2139196	2193550	1871376	1349547	2397751	12123310
3 Cash.....	2872861	-	275337	307981	261522	331304	464494	192470	212911	209094	144423	213260	260065
4 Notes and accounts receivable....	6181179	-	111920	153642	310426	514228	1393633	737480	780241	383877	365260	609697	820775
5 Less: Allowance for bad debts.....	76288	-	-	*1244	*134	*1998	10672	7581	11992	13317	2554	11685	15111
6 Inventories.....	316639	-	*1972	*1549	*11883	*36317	30070	18978	114179	*14386	9367	18206	59734
7 U.S. gov't. obligations, total....	*66671	-	-	-	-	-	*18571	-	*47717	-	-	383	-
8 Tax-exempt securities.....	*59879	-	-	*21607	-	-	*5370	-	*29628	-	3275	-	-
9 Other current assets.....	2562917	-	46150	56850	94627	85407	283270	146154	126984	173687	56477	256472	1236839
10 Loans to stockholders.....	479988	-	46200	57025	36700	23554	236278	*10712	*11261	*5215	6894	46144	4
11 Mortgage and real estate loans...	585163	-	*3135	*8627	-	*6795	-	*11139	*2444	*146	1747	-	551129
12 Other investments.....	5165028	-	*26504	*6222	32490	*24295	251853	149531	133590	309406	197551	305007	3728580
13 Depreciable assets.....	20823360	-	957614	695740	731161	815007	2996851	1511309	1055872	1104892	907377	1072482	8975056
14 Less: Accumulated depreciation	10123388	-	675278	408679	427131	454816	1619752	766845	518775	478082	440356	388430	3945245
15 Depletable assets.....	*36771	-	-	-	*361	-	-	-	*6628	*4115	-	266	25401
16 Less: Accumulated depletion...	*13313	-	-	-	*80	-	-	-	*4337	*4079	-	230	4587
17 Land.....	471880	-	*28721	*6930	*25450	*13045	57092	42343	36797	86765	41585	62499	70653
18 Intangible assets (Amortizable)...	944271	-	52473	*5352	12088	13397	273971	23214	144346	*34627	4671	89219	290914
19 Less: Accumulated amortization	292677	-	27460	*1396	5173	9876	101880	8370	16125	*16378	2312	8015	50191
20 Other assets.....	879878	-	48096	51320	55605	58700	134880	78661	87680	57022	56143	132477	119296
21 Total liabilities.....	30940820	-	895385	961524	1139795	1455358	4414028	2139196	2193550	1871376	1349547	2397751	12123310
22 Accounts payable.....	5030171	-	259662	223100	251370	479246	1173009	532284	436971	303437	253519	491070	626501
23 Mort, notes, and bonds under 1 yr	2230217	-	69151	41346	97338	86661	518284	235658	258187	144293	178068	132698	468535
24 Other current liabilities.....	4546554	-	107045	64767	129781	153567	622937	246853	336083	262885	210169	396883	2015583
25 Loans from stockholders.....	2297289	-	658332	135351	91657	83760	521263	*61488	*35293	*118573	22558	74872	494142
26 Mort, notes, bonds, 1 yr or more.	6741029	-	189340	183267	185002	259809	757862	426815	787839	458233	169737	364889	2958237
27 Other liabilities.....	1654872	-	17356	*6020	*7561	93473	144917	75328	75455	66484	52834	8960	1106487
28 Net worth.....	8440687	-	-405501	307673	377087	298843	675755	560769	263722	517471	462662	928380	4453825
29 Capital stock.....	1179829	-	260390	74625	50579	82472	90757	79213	87094	164311	32361	211621	46406
30 Paid-in or capital surplus.....	4542648	-	257194	137913	69235	108360	226270	219012	112999	224029	126002	459748	2601886
31 Retained earnings, appropriated.	*7284	-	-	-	-	-	*6571	-	*346	*367	-	-	-
32 Retained earnings-unappropriated	2820883	-	-244460	95113	246382	78885	294426	155885	28304	138507	97323	75961	1854556
33 Retained earnings (S Corp).....	265018	-	-636972	*30909	40961	94804	109151	128428	*48922	*28121	234125	186570	-
34 Less: Cost of treasury stock...	374975	-	*41652	*30886	*30070	65678	51421	*21770	*13943	*37865	27148	5520	49023
35 Total receipts.....	69566075	417185	14731536	4592166	4726303	6515461	12941246	6154904	6491800	2845867	2466325	3513169	4170114
36 Business receipts.....	67301127	346284	14581710	4555116	4692315	6350357	12721599	5990583	6365622	2549110	2393424	3359440	3395567
37 Interest.....	318136	*1380	5728	4222	10132	7470	23181	20945	14958	18829	8055	15942	187296
38 Interest on gov't. obligations....	9024	5	-	*990	*56	-	*1048	*84	*1106	-	902	4791	42
39 Rents.....	526632	*4665	*2098	*5341	*5667	*1102	*22961	*1913	27322	14268	15524	37071	388701
40 Royalties.....	*1353	-	-	-	*800	-	-	-	*2	*5	-	-	547
41 Net S-I cap gain less net LT loss	*8514	-	-	*892	-	*269	*131	*328	-	*5826	-	1068	-
42 Net L-T cap gain less net ST loss	71314	*162	*805	*1209	*662	*2667	*247	*16988	6715	*39360	-	1362	1137
43 Net gain, noncapital assets.....	143957	145	*3455	*1620	*775	4581	21356	15025	12513	*17816	2643	17947	46079
44 Dividends, domestic corporations.	13658	-	-	*1160	*447	*971	*704	*63	*96	*5500	382	520	3816
45 Dividends, foreign corporations..	*7606	-	-	-	-	-	-	-	*24	-	19	2396	5168
46 Other receipts.....	1164754	*64545	137739	21617	15450	148042	150020	108975	63442	195153	45377	72632	141762
47 Total deductions.....	68916273	412335	14833243	4587168	4645253	6405346	12910745	6135814	6352645	2771731	2428056	3414802	4019134
48 Cost of goods.....	44869864	*162486	10942418	2588668	2904261	4480595	8544089	4381037	4737289	1602404	1497321	2143301	885996
49 Compensation of officers.....	1677287	*2910	378743	214155	184986	208907	359365	120206	78188	42079	26594	44226	16928
50 Salaries and wages.....	6667843	73886	1167770	466952	473684	468805	1254219	627013	483078	295782	308330	441366	606958
51 Repairs.....	765900	*8524	46543	51195	36054	34937	146357	24980	9549	24635	14180	20963	347985
52 Bad debts.....	157360	*1998	14573	23696	6944	4981	37750	12899	9406	5606	3987	2624	32897
53 Rent paid on business property...	1624668	19511	286196	97671	92078	76246	236959	73255	151828	62141	81960	78947	367877
54 Taxes paid.....	1374677	23265	185456	109349	92351	160842	269662	129080	83834	91898	40357	69509	119074
55 Interest paid.....	938825	*4752	41525	20439	22630	23959	113295	54587	80157	40618	24982	40115	471767
56 Contributions or gifts.....	14153	*16	1582	689	981	1754	1764	*634	2140	626	335	1721	1911
57 Amortization.....	92928	*781	6851	*1224	4915	1187	31141	2110	22881	4036	1559	6797	9445
58 Depreciation.....	1834704	11052	94231	98373	73375	76841	350923	119415	101518	125581	71129	112387	599880
59 Depletion.....	*2531	-	-	-	-	-	-	-	*5	*1284	-	-	1242
60 Advertising.....	400715	*1067	87382	32311	31914	57490	39860	25331	23409	28800	33040	34088	6024
61 Pension, prof sh, stock, annuity.	129834	*1681	*10285	*298	12722	*20361	26784	11408	8895	7807	4204	8628	16761
62 Employee benefit programs.....	509121	*4748	57878	23830	16874	31021	67519	64955	56516	46913	27390	42777	68701
63 Net loss, noncapital assets.....	60318	-	*2564	*4835	*1773	*2146	*3087	*2462	997	*36858	1164	1051	3378
64 Other deductions.....	7795544	95658	1509248	853483	689710	755275	1427970	486444	502957	354663	291525	366303	462309
65 Total receipts less total deducts..	649802	4850	-101707	4997	81050	110115	30501	19090	139155	74136	38270	98367	150980
Constructive taxable income from													
66 related foreign corporations.....	*20608	-	-	-	-	-	-	-	*2096	*1963	-	13256	3294
67 Net income (less deficit), total...	661387	4845	-101707	4007	80994	110115	29453	19006	140145	76099	37368	106831	154232
68 Net income, total.....	1520000	*19191	158957	103588	127243	166365	223217	89847	186424	102217	49858	127834	166160
69 Deficit, total.....	858613	*14346	260664	99582	46249	56250	192863	70841	46279	*26119	12489	21003	11929
70 Net income (less def), Form 1120-A.	1384	*-162	330	*-439	*1655	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-60	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	239015	*18188	-72656	*36793	30495	100659	5687	18592	*63775	*2382	11468	23632	21447
73 Statutory special deductions, total	179701	*221	37583	9086	18362	13011	23147	*6039	*2661	*36600	2092	9451	18404
74 Net operating loss deduction.....	169750	*221	37583	*8288	18043	12331	22654	*5995	*2594	*32751	1800	9087	3378
75 Dividends received deduction....	9951	-	-	*798	*319	*681	*493	*44	*67	*3850	292	364	3043
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	711852	*438	23835	35936	44856	46803	91792	29197	109017	65273	26281	93689	144736
78 Income tax before credits, total...	240899	*66	4635	6101	7977	11848	28577	9232	37359	23049	9406	32860	69789
79 Regular tax.....	218624	*66	4635	6101	7977	11821	27544	9066	37235	22241	8924	32587	50427
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	21630	-	-	-	-	*26	*1034	*166	*81	*736	455	156	18975
83 Environmental tax.....	615	-	-	-	-	-	-	-	*43	71	27	117	357
84 Foreign tax credit.....	*6173	-	-	-	-	-	-	-	-	*667	130	2593	2782
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	*272	-	*268	*32	*421	*289	258	39	-
87 General business credit.....	1578	-	-	-	*53	*68	-</						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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

MAJOR GROUP 31 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.....	23341	2107	10644	2212	1995	2031	2826	544	477	170	119	99	117
2 Total assets.....	669239030	-	260405	349117	679567	1423934	5739909	3845732	7261791	5826062	8394221	15524719	619933574
3 Cash.....	15772722	-	48610	60169	90945	177855	764862	387968	684099	647217	576173	1676065	10658758
4 Notes and accounts receivable....	85419374	-	47012	*41789	121334	310920	1208846	507825	894690	655989	970483	1574712	79085775
5 Less: Allowance for bad debts.....	8313175	-	-	-	*847	*3750	35916	29151	26999	26594	34171	74734	8081012
6 Inventories.....	9312022	-	*11207	*26121	37408	52817	117895	59731	123498	147364	126211	143889	8496283
7 U.S. govt. obligations, total....	2027969	-	-	-	-	-	*89637	*65328	168689	60583	56419	54594	1532719
8 Tax-exempt securities.....	1069409	-	-	-	-	*174	*27670	*11298	*60118	*11661	8643	19652	930194
9 Other current assets.....	43858686	-	*3866	33654	25870	45880	262282	144236	359656	406473	366260	634429	41576080
10 Loans to stockholders.....	1770896	-	*15154	*49000	*9018	*53247	70970	*34434	18544	15123	100924	80644	1323837
11 Mortgage and real estate loans...	105150	-	-	-	-	-	*49513	-	*1241	*9971	152	144	44129
12 Other investments.....	150239187	-	*39890	*12063	*24085	122315	478384	598372	949959	600012	1151133	2064729	144198243
13 Depreciable assets.....	440584658	-	274982	194957	683783	1228618	3739397	2738504	5587678	3724076	4778029	7273604	410361028
14 Less: Accumulated depreciation	218095283	-	189193	111430	453355	735477	1873936	1314232	2661331	1644540	2074908	3124196	203912685
15 Depletable assets.....	*16956	-	*105	-	-	*310	*4435	-	-	-	907	-	11199
16 Less: Accumulated depletion...	*5380	-	*21	-	-	*15	*3360	-	-	-	-	-	1983
17 Land.....	3581840	-	*2123	*5069	*37470	40929	55292	28270	48819	86446	89937	89983	3097501
18 Intangible assets (Amortizable)...	120343116	-	7073	*17208	46326	197946	994799	645380	974956	844687	2418379	5676526	108519836
19 Less: Accumulated amortization	16258969	-	*1217	*11125	14298	96356	347498	149217	326831	193107	624187	1125770	13369364
20 Other assets.....	37809852	-	813	*31641	71829	28521	136636	116987	405004	480700	483834	590849	35463037
21 Total liabilities.....	669239030	-	260405	349117	679567	1423934	5739909	3845732	7261791	5826062	8394221	15524719	619933574
22 Accounts payable.....	36547853	-	70871	*29514	80264	215061	832697	259575	384829	403471	460590	837961	32973020
23 Mort, notes, and bonds under 1 yr	54127175	-	38872	70725	77892	199177	459850	317122	534116	333567	450750	579248	50905857
24 Other current liabilities.....	58836810	-	19529	225870	52434	150345	519580	250073	516531	365394	607942	1127630	55001483
25 Loans from stockholders.....	4512254	-	201901	*55740	63557	445850	989234	210757	451129	69768	137488	110232	1776598
26 Mort, notes, bonds, 1 yr or more.	188715977	-	*82141	159972	199906	367200	2004962	1312307	2673129	2108970	3968206	8344092	167495092
27 Other liabilities.....	100334949	-	*57473	*36601	-7010	*105830	305090	304355	446457	342517	412063	991507	97340065
28 Net worth.....	226164014	-	-210382	-229304	212524	-59528	628497	1191543	2255599	2202375	2357182	3374049	214441460
29 Capital stock.....	53150855	-	79013	171987	190933	173512	890347	235475	578134	550173	410437	1586772	48284073
30 Paid-in or capital surplus.....	167813761	-	158825	*20644	84819	199582	1337464	917430	1222056	1381402	1527101	4314565	156649875
31 Retained earnings, appropriated.	1946169	-	-	-	-	*28185	*29278	*44420	*188662	*16125	16955	22964	1599579
32 Retained earnings-unappropriated	11599781	-	-328502	*-84848	65586	-127213	-625697	4110	168980	128462	228489	-2353120	14523532
33 Retained earnings (S Corp).....	-629874	-	-113795	-315664	-127066	-268507	-827089	85155	220426	209244	287023	20480	199945
34 Less: Cost of treasury stock...	7716704	-	*5924	*21423	*1749	*65086	175806	95046	122658	83032	112824	217611	6815545
35 Total receipts.....	356014445	6599535	1518335	2647128	1698399	2658592	8192068	3354293	4864674	3376098	4327423	7757071	309020829
36 Business receipts.....	324603725	5781723	1466123	2647320	1636215	2604734	7836300	3102026	4359729	3118526	3948550	7035470	281067009
37 Interest.....	11460783	59601	873	*424	2109	7175	34295	29445	56523	40703	66554	237899	10925181
38 Interest on govt. obligations....	83162	*890	-	-	-	*38	*2085	*1337	6658	1463	3298	7118	60275
39 Rents.....	4649981	*68839	*3825	-	*7000	*1109	3943	7722	11365	4139	14531	9765	4517742
40 Royalties.....	395039	*8098	-	-	-	-	-	-	*74025	*66	405	13098	299346
41 Net S-T cap gain less net LT loss	75021	*2959	-	-	-	-	*5	*119	7505	*101	13761	7864	42707
42 Net L-T cap gain less net ST loss	2771125	*201821	*7519	-	*47831	*26351	30888	*55162	109142	32527	112419	173749	1973715
43 Net gain, noncapital assets.....	1404735	239970	*5645	*18799	*316	*8194	73505	20162	60576	69493	18375	33568	856131
44 Dividends, domestic corporations.	181963	*6737	-	-	-	*333	3520	3111	2546	5233	2202	4783	153497
45 Dividends, foreign corporations..	163272	-	-	-	-	-	-	-	*285	-	516	22	162449
46 Other receipts.....	10225640	228898	34351	*-19416	4927	10658	207527	135209	176322	103846	146809	233733	8962776
47 Total deductions.....	328404441	6615372	1563224	2566009	1661905	2702816	8105435	3211004	4514098	3330579	4070971	7743784	282319243
48 Cost of goods.....	94280403	3839096	452889	1479791	816511	1104149	3720024	1057716	1141135	1153645	873467	1924802	76717178
49 Compensation of officers.....	2112133	59849	182667	56949	127077	145056	284072	118052	126989	59248	102515	124263	725396
50 Salaries and wages.....	34041527	728091	220239	131641	166301	485087	1288437	353306	587726	402730	515304	1063266	28097400
51 Repairs.....	11046808	31584	9020	5246	12644	29120	81654	61079	112572	63619	57865	77046	10505358
52 Bad debts.....	4649204	41842	*2985	*1057	10653	15402	105668	36501	43804	26234	86861	136647	4141550
53 Rent paid on business property...	7197299	52473	68210	90075	39116	51527	156538	61288	69348	56327	63627	144838	6343932
54 Taxes paid.....	13233595	115228	61443	121490	42579	90782	218249	101538	151333	82525	240916	246257	11761255
55 Interest paid.....	24115673	305702	21025	17486	30441	75189	247429	145513	285201	225651	337405	897953	21526677
56 Contributions or gifts.....	257458	1062	*1207	-	*358	*261	1780	1365	3604	1403	2826	6536	237056
57 Amortization.....	7104725	62143	1127	*3614	3614	11428	88136	66052	78537	101889	161341	314847	6211998
58 Depreciation.....	37534149	269961	25955	23779	72037	120789	358015	229808	442354	315638	406837	683540	34585435
59 Depletion.....	11448	3	-	-	-	-	-	-	-	-	-	-	11444
60 Advertising.....	6250754	194515	16122	15781	28046	35795	113803	105017	76076	51255	97892	189347	5327105
61 Pension, prof sh, stock, annuity.	1639123	21927	*8483	-	*4898	*3981	25141	14856	17488	8922	13266	18954	1501207
62 Employee benefit programs.....	8736504	115840	21212	*7954	5153	19258	44966	30784	50594	25408	46607	90553	8278175
63 Net loss, noncapital assets.....	680070	*8095	*464	-	*2704	*1153	25760	15811	6640	4476	6462	20656	587849
64 Other deductions.....	75513570	767959	470177	611146	299775	513839	1345763	810319	1320697	751610	1057777	1804279	65760228
65 Total receipts less total deducts..	27610004	-15837	-44889	81119	36494	-44224	86633	143290	350575	45519	256451	13287	26701586
Constructive taxable income from													
66 related foreign corporations.....	519953	-	-	-	-	-	-	-	-	-	3529	-	516424
67 Net income (less deficit), total...	28046795	-16727	-44889	81119	36494	-44262	84548	141952	343918	44056	256683	6169	27157735
68 Net income, total.....	33935329	522571	132381	145691	125125	166788	599342	371628	601237	317298	482659	693908	29776703
69 Deficit, total.....	5888533	539298	177270	*64572	88631	211050	514794	229676	257319	273242	225976	687739	2618967
70 Net income (less def), Form 1120-A.	*-12994	-	*-10020	*-780	*-2194	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-46	*-46	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	544433	-16939	486	110385	21550	-48299	186894	102275	76183	33685	72094	2054	4064
73 Statutory special deductions, total	1943889	28080	*23063	-	*18714	*18794	44760	48315	97881	28532	36507	202707	1396536
74 Net operating loss deduction.....	1781599	*23364	*23063	-	*18714	*18561	*41819	*46233	95896	24776	34922	199621	1254631
75 Dividends received deduction....	162046	*4716	-	-	-	*233	2941	2083	1985	3756	1585	3084	141663
76 Public utility div paid deduction	244	-	-	-	-	-	-	-	-	-	-	2	242
77 Income subject to tax.....	30729004	455290	16064	*1769	40221	60216	208349	164262	333806	213743	377402	486775	28371109
78 Income tax before credits, total...	10823921	159999	2409	*265	10440	16304	67223	57354	115935	76231	132354	175000	10010407
79 Regular tax.....	10710651	158664	2409	*265	10294	16056	66812	55378	113179	72869	129645	168964	9916116
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	63	23	-	-	-	-	-	-	-	-	-	-	41
82 Alternative minimum tax.....	70907	*282	-	-	*137	221	*357	*1908	2560	2347	2297	5245</	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	15226	1138	7827	1532	1167	896	1714	347	316	122	65	43	59
2 Total assets.....	502537228	-	194853	254025	407709	624554	3649716	2505565	4881044	4084395	4649704	6585017	474700647
3 Cash.....	10362531	-	35840	54714	42834	108509	556604	263221	510202	470855	384348	838037	7097365
4 Notes and accounts receivable....	74336895	-	34963	*28124	82990	180490	874671	315272	595599	495994	557727	836215	70334851
5 Less: Allowance for bad debts.....	7713855	-	-	-	*519	*2491	28313	21711	13600	18746	19627	37723	7571125
6 Inventories.....	5643580	-	*11207	*26121	37408	46751	100284	50226	117327	129456	73191	86865	4964745
7 U.S. govt. obligations, total....	588061	-	-	-	-	-	*89340	*65328	125031	42167	31010	35070	200116
8 Tax-exempt securities.....	572652	-	-	-	-	*174	*27670	*11224	*33738	*11661	375	19652	468160
9 Other current assets.....	37265141	-	*3414	*27658	23986	17327	176677	89179	242040	204387	191703	391059	35897710
10 Loans to stockholders.....	1529267	-	*11678	*31504	*407	*35161	15953	*5982	10042	12857	85076	38236	1282370
11 Mortgage and real estate loans...	*56526	-	-	-	-	-	*43974	-	*1241	*9971	-	87	1254
12 Other investments.....	114308468	-	*23584	*2077	*7431	*31105	351222	394291	558023	517697	684688	1111037	110627311
13 Depreciable assets.....	389231766	-	201317	131979	414926	384756	2323303	2132182	3948903	2960691	3124650	3493231	370115827
14 Less: Accumulated depreciation	195307144	-	133813	66471	263390	244541	1122813	936492	1680573	1308899	1235302	1310514	187004336
15 Depletable assets.....	*13746	-	-	-	-	*310	*3926	-	-	-	-	-	9510
16 Less: Accumulated depletion...	*4250	-	-	-	-	*15	*2851	-	-	-	-	-	1383
17 Land.....	2250090	-	-	-	*32169	*5807	17384	15575	30552	71058	30279	32199	2015066
18 Intangible assets (Amortizable)...	45767220	-	*6812	*7773	*13469	*48902	258362	89321	264316	301724	603207	946479	43226856
19 Less: Accumulated amortization	5524332	-	*1176	*5863	*1905	*38306	109171	21288	64476	28195	176325	116744	4960884
20 Other assets.....	29160868	-	*1026	*16410	*17903	50615	73494	53254	202679	211717	314703	221831	27997234
21 Total liabilities.....	502537228	-	194853	254025	407709	624554	3649716	2505565	4881044	4084395	4649704	6585017	474700647
22 Accounts payable.....	32898201	-	64679	*26372	56680	146716	678693	187354	301469	350529	325157	478892	30281660
23 Mort, notes, and bonds under 1 yr	50566256	-	*31363	*23525	74360	59996	287525	129008	230160	194074	335443	450571	48750231
24 Other current liabilities.....	44297642	-	13406	*23816	42177	84895	378696	148987	301795	240510	241212	534142	42288005
25 Loans from stockholders.....	2776236	-	191306	*38504	*31567	148310	260361	*85511	*132787	*38511	88330	39357	1721692
26 Mort, notes, bonds, 1 yr or more.	108321790	-	*57847	*81434	67840	126680	1035056	643660	1782977	1123590	1909128	2203443	99290134
27 Other liabilities.....	76959816	-	*809	*32307	*1473	*73814	231145	148996	227458	240951	199738	526450	75276675
28 Net worth.....	186717287	-	-164557	28067	133612	-15858	178240	1162048	1904398	1896230	1550695	2352162	177092250
29 Capital stock.....	45893667	-	22652	139608	14696	54615	560615	118230	269277	381532	222195	826602	43283644
30 Paid-in or capital surplus.....	129789870	-	*124820	*20644	*76518	119531	589877	599819	400798	750892	868752	1565310	124672909
31 Retained earnings, appropriated.	1656602	-	-	-	-	-	*12124	*26031	*44420	*188662	*16125	16955	11770
32 Retained earnings-unappropriated	13805127	-	-271048	*-22492	85101	-60903	-229751	232553	857717	591417	428033	64185	12130315
33 Retained earnings (S Corp).....	301784	-	-35721	*-88280	*-41047	*-122957	-132764	*181710	223139	*238629	79076	-	-
34 Less: Cost of treasury stock...	4729762	-	*5259	*21413	*1656	*18268	35768	*14684	35195	82364	64316	115705	4335133
35 Total receipts.....	285475896	1234577	1270367	2461419	1340107	1697901	6111177	2186631	3215918	2431909	2311430	3772790	257441671
36 Business receipts.....	261966575	1201635	1234898	2460778	1316536	1666341	5900884	2044263	2996118	2230634	2085176	3466382	235362931
37 Interest.....	8537915	18187	*859	*36	*587	4524	28041	21039	37541	32809	31677	79822	8282792
38 Interest on govt. obligations....	75301	*62	-	-	-	*38	*1471	*1102	4614	*1191	1142	6622	59057
39 Rents.....	4461081	574	-	*6572	*381	*2728	*6852	5791	4005	9439	5230	4419509	216232
40 Royalties.....	240991	*4427	-	-	-	-	-	*20324	*7	1	-	-	4935
41 Net S-T cap gain less net LT loss	26574	-	-	-	-	-	*5	*469	*101	13200	7864	96085	946085
42 Net L-T cap gain less net ST loss	1228559	20	*21	-	*11596	*26351	*17926	*4691	45995	24359	83059	68456	551119
43 Net gain, noncapital assets.....	692354	*1783	*616	-	*316	*6150	61166	11232	9623	44345	2558	3446	133791
44 Dividends, domestic corporations.	150029	*39	-	-	*6	3461	3111	2252	4221	521	2628	22	153480
45 Dividends, foreign corporations..	153704	-	-	-	-	-	-	*202	-	-	-	-	7311740
46 Other receipts.....	7942813	7850	33972	*606	*4499	-5891	95494	94342	92989	90237	84658	132317	233645045
47 Total deductions.....	260888408	1270435	1253461	2375308	1307836	1718364	6061093	2093925	3010191	2324281	2113509	3714960	64952568
48 Cost of goods.....	77645523	537489	373413	1479791	795906	983930	3448079	800414	942557	1062951	640134	1628290	350587
49 Compensation of officers.....	1174525	*15314	158257	*39805	93801	74653	195248	51110	72419	35860	39462	48010	21874763
50 Salaries and wages.....	24689708	200238	199888	*84887	93530	217325	738980	176549	316756	192508	191654	402634	10229130
51 Repairs.....	10613012	17222	3988	3356	*6737	13753	55343	50574	99040	54073	44363	35434	3845071
52 Bad debts.....	4178229	13096	*1951	*3	*6268	*4641	87553	31394	32779	18826	32905	103743	5223394
53 Rent paid on business property...	5724782	25272	50645	82063	27788	33447	103022	29503	30569	34056	34205	50818	9728269
54 Taxes paid.....	10469557	30957	54935	114234	29634	38223	137710	55983	81921	52285	66783	78623	14880849
55 Interest paid.....	15750451	47547	2167	7836	11038	19352	126525	53770	138505	102024	134788	225960	197297
56 Contributions or gifts.....	207744	*98	*543	-	*266	*58	1203	1241	3074	975	1488	1502	2176306
57 Amortization.....	2381455	13191	*784	*1971	*368	3753	34205	20704	21313	24535	31522	52802	31002168
58 Depreciation.....	32761380	105643	19297	18397	43968	47215	228047	178811	314261	235730	259488	308356	11444
59 Depletion.....	11444	-	-	-	-	-	-	-	-	-	-	-	4494566
60 Advertising.....	4820928	13828	11185	*7195	22567	13512	47783	71359	38947	15815	34595	49574	1317332
61 Pension, prof sh, stock, annuity.	1395332	*2762	*4166	-	*3070	*2244	19675	13399	12364	6649	7370	6302	7620568
62 Employee benefit programs.....	7826286	*18717	*17271	*4762	*4417	11028	27022	19108	28910	17336	22659	34488	567372
63 Net loss, noncapital assets.....	633050	*7669	*464	-	*2704	*218	20257	7958	5173	3135	5921	12179	8732234
64 Other deductions.....	60605003	221392	354512	531006	165774	255013	790442	532049	871602	467523	566082	676246	8694458
65 Total receipts less total deducts..	24587488	-35858	16906	86112	32271	-20463	50084	92706	205728	107628	197921	57829	23796626
Constructive taxable income from													
66 related foreign corporations....	394740	-	-	-	-	-	-	-	-	-	3529	-	391211
67 Net income (less deficit), total...	24906927	-35921	16906	86112	32271	-20502	48612	91604	201113	106436	200308	51207	24128780
68 Net income, total.....	27944250	112729	92370	*112248	79312	82351	398913	230376	352542	229977	296651	354644	25602135
69 Deficit, total.....	3037323	148650	75464	*26136	*47041	*102853	350301	138772	151429	123541	96343	303437	1473355
70 Net income (less def), Form 1120-A.	*-12992	-	*-10018	*-780	*-2194	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-46	*-46	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	444013	*-20945	45918	99756	*27804	*-26308	143013	*82333	37171	*55391	-120	-	-
73 Statutory special deductions, total	878607	*16541	*11844	-	*64	*14383	29378	13054	15033	11219	19835	24468	722787
74 Net operating loss deduction....	738354	*16514	*11844	-	*64	*14379	*26477	*10971	*13254	8265	19470	22502	594614
75 Dividends received deduction....	140008	*27	-	-	-	*4	2900	2083	1779	2955	365	1964	127932
76 Public utility div paid deduction	244	-	-	-	-	-	-	-	-	-	-	2	242
77 Income subject to tax.....	26382467	*95511	*9803	*29853	51914	181997	129271	235683	161916	276816	330177	24879526	8732234
78 Income tax before credits, total...	9244791	*32998	*1470	*7150	14925	58885	44926	80793	58037	96598	116775	114839	8694458
79 Regular tax.....	9197672	*32916	*1470	*7150	14677	58616	43574	79834	55024	95114	114839	8694458	28
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	4538
81 Recapture taxes.....	28	-	-	-	-	-	-	-	-	-	-	-	35698
82 Alternative minimum tax.....	11925	-	-	-	-	221	*224	*1332	*879	2056	1166	1508	163171
83 Environmental tax.....	36814	*82	-	-	-	46	*20	79	119	5	292	15156	148006
84 Foreign tax credit.....	164250	-	-	-	-	-	-	*561	*221	-	-	-	181574
85 U.S. Possessions tax credit.....	95857</												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	13912	432	5415	2223	1654	1535	1902	197	174	70	52	45	212
2 Total assets.....	882068293	-	152724	401273	567034	1060768	4363675	1338894	2474184	2479712	3829733	6886110	858514186
3 Cash.....	8609926	-	20712	116391	73349	149949	292455	141227	250539	158116	250539	158116	6922198
4 Notes and accounts receivable....	55634510	-	*25546	*57772	100617	148582	814109	256404	336712	386808	479145	554779	52474035
5 Less: Allowance for bad debts.	1358688	-	-	*2048	-	*3124	16738	6107	8088	4002	11018	15586	1291977
6 Inventories.....	15692181	-	*14070	*3808	*12990	*41999	61528	*46124	33496	45610	82591	148188	15201777
7 U.S. gov't. obligations, total....	1963184	-	-	-	-	-	*8344	*99	*1784	*22833	4604	4345	1921174
8 Tax-exempt securities.....	369195	-	-	-	-	*52	-	-	*41236	-	9737	-	318170
9 Other current assets.....	29735743	-	*2047	*4249	9288	27323	149526	72918	123346	83534	100728	235481	28927303
10 Loans to stockholders.....	408351	-	*1630	*19738	*22365	9676	121006	*31353	*39961	*3236	59794	142	99451
11 Mortgage and real estate loans...	1696491	-	-	-	*22771	*21328	*35103	-	*4309	-	10950	2479	1599551
12 Other investments.....	106364229	-	*7706	*2961	*67199	*41985	392759	140930	181333	339029	454062	397424	104338841
13 Depreciable assets.....	832106887	-	179145	480210	613701	1020198	4123610	880293	1942350	1864695	2988546	6219583	811794556
14 Less: Accumulated depreciation	307184444	-	121888	318833	402909	534278	2343729	513097	813499	730536	1109589	298246396	31001489
15 Depletable assets.....	11263520	-	-	-	-	-	*2717	*49115	*80773	*1218	28045	522597	10579055
16 Less: Accumulated depletion...	5344129	-	-	-	-	-	-	*38200	*21613	*565	10512	252462	5020776
17 Land.....	5698743	-	*3197	*489	25108	28713	256625	142598	101904	63527	91313	118501	4866768
18 Intangible assets (Amortizable)...	11102976	-	*22129	*14975	*7363	137035	508367	112629	151000	113853	269175	236473	9529978
19 Less: Accumulated amortization	2481621	-	*1607	*3060	*5813	101352	288511	*11886	48343	30586	46237	55230	1888996
20 Other assets.....	117791238	-	*38	*24620	21006	72682	246504	34493	76985	162942	237837	524657	116389475
21 Total liabilities.....	882068293	-	152724	401273	567034	1060768	4363675	1338894	2474184	2479712	3829733	6886110	858514186
22 Accounts payable.....	43827560	-	*21265	*9593	94541	93050	390695	112643	282984	277153	281425	345736	41918474
23 Mort, notes, and bonds under 1 yr	32992521	-	*7239	*47342	49587	116669	535990	100393	383603	150901	262322	336986	31001489
24 Other current liabilities.....	49216126	-	*13888	10037	65758	91294	355115	119107	212463	122249	218763	359214	47648240
25 Loans from stockholders.....	1285013	-	*22893	*103254	*30722	*46989	407214	*32854	*39359	*1652	28691	102840	468544
26 Mort, notes, bonds, 1 yr or more.	265209895	-	*52329	*95797	150584	339825	1111843	329634	863665	658234	1358784	2545093	257704108
27 Other liabilities.....	186119339	-	*-79313	*18549	51895	396148	303372	404059	457967	571165	1251861	182743636	31001489
28 Net worth.....	303417840	-	35110	214563	157293	321046	1166669	340892	288051	811555	1108581	1944381	297029695
29 Capital stock.....	110019938	-	7747	64126	27427	42892	239024	14693	64279	72523	226298	553727	108707201
30 Paid-in or capital surplus.....	98857929	-	*32112	*157182	*43763	118764	751028	104203	120077	281910	862384	1137968	95248539
31 Retained earnings, appropriated.	2961481	-	-	-	-	-	*12994	-	-	-	2107	-	2946380
32 Retained earnings-unappropriated	94297612	-	7051	3885	72273	132976	-96081	190147	-51840	355832	-45704	374587	93354487
33 Retained earnings (S Corp).....	1006329	-	*-11800	*16264	*26279	59664	338430	*138324	191328	*146318	89208	12315	-
34 Less: Cost of treasury stock...	3725449	-	-	*26893	*12449	*33250	78725	*106475	*35793	*45028	25709	134216	3226912
35 Total receipts.....	367320581	853577	2079142	869169	1005275	1826687	6030692	1346646	2375266	2959099	2999968	4133687	340841371
36 Business receipts.....	346780040	783643	2047671	856695	986827	1800729	5701081	1247550	2254114	2824858	2867128	3880974	321528771
37 Interest.....	6103425	22163	*877	*1706	3827	4885	12853	8243	15874	20308	20274	52737	5939679
38 Interest on gov't. obligations....	116419	*58	-	*368	-	-	-	*494	*5433	*362	808	2701	106195
39 Rents.....	2100814	*1231	-	-	*591	*614	*11788	*1537	*2710	3690	3326	13059	2062268
40 Royalties.....	144007	188	-	-	-	*3497	*846	-	*70	24	294	131	138955
41 Net S-T cap gain less net LT loss	85903	-	-	-	-	*1898	294	*511	*3667	338	145	1106	77944
42 Net L-T cap gain less net ST loss	3473350	*456	*25851	*84	*8262	*957	*56637	*8977	*26404	*43487	26877	9210	3266147
43 Net gain, noncapital assets.....	1403509	*33256	*792	*5991	*536	*2392	30180	*1489	8018	26111	3801	9783	1281160
44 Dividends, domestic corporations.	322762	*700	-	-	*353	-	*4012	-	*81	*159	536	700	316222
45 Dividends, foreign corporations..	158345	-	-	-	-	*749	-	-	-	-	141	4428	153027
46 Other receipts.....	6632006	11882	*3951	*4325	*4880	10965	213001	77846	58895	39762	76638	158859	5971002
47 Total deductions.....	332208427	863117	2015449	833824	991255	1807192	5737809	1283933	2357378	2850844	3077699	4010937	306378992
48 Cost of goods.....	163180067	240374	238176	*229403	433777	965977	2502352	513286	1285852	1814391	1940826	2072546	150943107
49 Compensation of officers.....	1789497	14931	*41503	*26300	71316	122678	241087	33636	80125	47794	49105	45566	1015455
50 Salaries and wages.....	15392438	87920	*70512	*63788	123954	141091	602405	168798	207380	255632	131769	295568	13243621
51 Repairs.....	11654906	27840	45194	16051	24242	30203	125231	32963	31158	59737	22791	75328	11164167
52 Bad debts.....	1700971	*17736	*14	*4489	*1730	10859	38135	1274	20133	14149	119395	59394	1413664
53 Rent paid on business property...	4493234	12845	*29026	*41820	25002	25513	119474	31721	22127	45756	26209	53974	4059768
54 Taxes paid.....	21191159	21691	16801	23615	45753	60497	247568	54916	62777	58223	78008	179682	20341628
55 Interest paid.....	25996896	48321	*5373	13076	15987	38692	156914	32047	84865	59846	124249	244265	25173261
56 Contributions or gifts.....	343259	*494	-	*182	*55	*73	1398	*191	3086	988	758	2466	333568
57 Amortization.....	1114676	2442	*1499	*27	*1644	6893	36161	7597	11393	9626	26591	30090	980715
58 Depreciation.....	34895610	45349	14313	43822	47005	80075	302110	85217	131871	137189	159855	352558	33496247
59 Depletion.....	835550	*8471	-	-	-	-	*26	*8831	*4909	*110	2735	533	809935
60 Advertising.....	510107	369	*12846	*3596	7194	8318	20054	3405	4083	3799	4086	9242	433116
61 Pension, prof sh, stock, annuity.	2554661	*5513	*2039	*1260	*11805	24349	*8951	14634	12076	13153	17393	2443487	4371238
62 Employee benefit programs.....	4649847	11851	*1113	*9487	3864	12725	66682	25143	23607	30620	31696	61821	4371238
63 Net loss, noncapital assets.....	794488	*758	-	-	*31	*176	12785	*1719	*3585	*2381	45555	5722	721776
64 Other deductions.....	41111060	316213	1539080	356131	188439	291617	1241078	274239	365792	298527	300917	504789	35434237
65 Total receipts less total deducts..	35112153	-9540	63692	35345	14021	19495	292884	62714	17889	108256	-77731	122750	34462379
Constructive taxable income from													
66 related foreign corporations.....	384967	-	-	-	-	-	-	-	-	-	-	7	384961
67 Net income (less deficit), total...	35380702	-9597	63692	34977	14021	19495	292884	62220	12456	107893	-78539	120056	34741145
68 Net income, total.....	38396426	54325	70701	71458	38531	69526	423295	152372	120959	149292	138487	300880	36806598
69 Deficit, total.....	3015724	63923	*7008	*36482	24511	50031	130411	*90152	108503	*41399	217026	180824	2065453
70 Net income (less def), Form 1120-A.	*6568	*-11	*2993	*1130	*1724	*731	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1469	*-1469	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	417028	*3498	*47288	*40509	*12101	-6681	192612	*41374	43822	*16927	12339	13238	-
73 Statutory special deductions, total	2747698	*21008	*15571	*1485	*5180	*15151	60478	*23386	*1322	8179	6925	17466	2571545
74 Net operating loss deduction.....	2459382	*20519	*15571	*1485	*4933	*14402	57670	*23386	*1264	*8068	6394	12542	2293149
75 Dividends received deduction....	248643	*490	-	-	*247	*749	*2808	-	*57	*111	532	4918	238731
76 Public utility div paid deduction	39673	-	-	-	-	-	-	-	*1	-	-	7	39665
77 Income subject to tax.....	35015404	*15744	*5480	*5524	*13320	18475	95700	57102	71093	114370	112294	270568	34235736
78 Income tax before credits, total...	12609788	5962	*946	*829	*2098	4116	31048	22439	24337	42485	39283	98462	12337784
79 Regular tax.....	12232133	*4644	*822	*829	*2098	4116	29305	19116	24004	39102	38387	93257	11976455
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	1121	-	-	-	-	-	-	-	-	-	-	-	1121
82 Alternative minimum tax.....	320238	1260	119.	-	-	-	*1448	3276	*305	*3044	792	4748	305246
83 Environmental tax.....	54872	*25	5	-	-	-	*6	*27	*29	99	104	375	54202
84 Foreign tax credit.....	74892	-	-	-	-	-	*83	-	-	-	-		

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(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	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.....	1106	***	***	*213	*67	*145	146	*36	**	*11	7	16	79	
2 Total assets.....	428391076	***	***	*34343	*30521	*105877	393985	*277232	**	*388776	482966	2316416	424357184	
3 Cash.....	3253632	***	***	*20639	*837	*3959	34952	*38927	**	*13890	20484	127043	2991721	
4 Notes and accounts receivable....	18934838	***	***	-	*14671	*23278	*34856	*43261	**	*30549	14311	108870	18665042	
5 Less: Allowance for bad debts.....	367366	***	***	-	-	*198	-	41	**	*36	60	531	366500	
6 Inventories.....	6033627	***	***	-	*3517	*7087	*1380	18	**	*3516	2846	25109	5989531	
7 U.S. govt. obligations, total....	1387957	***	***	-	-	-	-	-	-	-	4418	798	1382742	
8 Tax-exempt securities.....	*86735	***	***	-	-	*52	-	-	-	-	-	-	86683	
9 Other current assets.....	14964860	***	***	*1515	*78	*9422	*3772	434	**	*5853	24742	76548	14842496	
10 Loans to stockholders.....	*55240	***	***	*8083	-	*4302	*815	-	-	-	-	-	42040	
11 Mortgage and real estate loans...	*252404	***	***	-	-	*93	-	-	-	-	-	1467	250844	
12 Other investments.....	55103249	***	***	-	-	*2453	*57570	*66602	**	*108198	84505	99735	54684186	
13 Depreciable assets.....	413920396	***	***	*25845	*18887	*46149	*263688	*3844	**	*241295	463167	2380496	410460498	
14 Less: Accumulated depreciation	149642388	***	***	*21739	*7640	*17649	*92422	*2168	**	*65236	143536	735262	148542181	
15 Depletable assets.....	693205	***	***	-	-	-	-	-	-	-	-	22586	670619	
16 Less: Accumulated depletion...	158153	***	***	-	-	-	-	-	-	-	-	6244	151909	
17 Land.....	1770434	***	***	-	-	*4434	*23798	*90527	**	*12330	3109	7789	1628446	
18 Intangible assets (Amortizable)...	2190879	***	***	-	-	*3821	*5441	*68931	-	*3605	6461	105609	1997011	
19 Less: Accumulated amortization	365362	***	***	-	-	*830	*3315	*2329	-	*135	1434	24015	333305	
20 Other assets.....	60276888	***	***	-	*172	*19501	*63452	*-30774	**	*34945	3952	126419	60059221	
21 Total liabilities.....	428391076	***	***	*34343	*30521	*105877	393985	*277232	**	*388776	482966	2316416	424357184	
22 Accounts payable.....	14372702	***	***	-	*14642	*7014	*14168	*30552	**	*18459	12987	74511	14200369	
23 Mort, notes, and bonds under 1 yr	12542569	***	***	*44630	*5353	*23083	*12346	*13352	**	*43510	18167	94990	12284818	
24 Other current liabilities.....	24032642	***	***	*504	*1329	*4106	*14639	*31034	**	*14660	38859	94620	23832890	
25 Loans from stockholders.....	302347	***	***	-	*1391	*25	*127075	*12907	**	-	-	102188	44197	
26 Mort, notes, bonds, 1 yr or more.	128380694	***	***	*1341	*7326	*50819	*163145	*205271	**	*122220	296122	1124332	126410119	
27 Other liabilities.....	102706853	***	***	-	-	*7652	*1920	*90054	-	*40826	26808	577079	101962514	
28 Net worth.....	146053269	***	***	*-12132	*481	*13178	60692	*-105937	**	*149100	90023	248695	145622278	
29 Capital stock.....	59242930	***	***	*427	*335	*5634	21213	*1990	**	*12301	12554	196288	58991999	
30 Paid-in or capital surplus.....	42551186	***	***	*36441	-	*2851	302507	*20384	**	*32853	107203	313312	41735497	
31 Retained earnings, appropriated.	2367537	***	***	-	-	-	-	-	-	-	1597	-	2365940	
32 Retained earnings-unappropriated	43132691	***	***	-	*146	*8158	*-260387	*-69751	**	*13755	-34331	-246015	43721115	
33 Retained earnings (S Corp).....	21613	***	***	*-49000	-	*-3357	*-2642	*-17497	-	*92231	3000	12315	-	
34 Less: Cost of treasury stock...	1262689	***	***	-	-	*107	-	*41063	**	*2041	-	27204	1192273	
35 Total receipts.....	140882290	***	***	*105232	*105346	*195153	227610	*62300	**	*148714	174250	1086452	138654590	
36 Business receipts.....	134556975	***	***	*105232	*105346	*194731	*174614	*11173	**	*125334	165352	1023541	132529639	
37 Interest.....	2358522	***	***	-	-	*3	*1261	*2645	**	*1433	4293	16031	2332658	
38 Interest on govt. obligations....	62858	***	***	-	-	-	-	-	-	-	-	319	62539	
39 Rents.....	1144128	***	***	-	-	-	-	356	**	*669	176	6359	1136567	
40 Royalties.....	25997	***	***	-	-	-	*835	-	-	*24	11	10	25117	
41 Net S-T cap gain less net LT loss	56645	***	***	-	-	-	-	-	-	-	2	1106	55538	
42 Net L-T cap gain less net ST loss	271703	***	***	-	-	-	*381	*2940	-	*16422	53	4429	247479	
43 Net gain, noncapital assets.....	302256	***	***	-	-	-	-	-	-	*1952	51	495	299758	
44 Dividends, domestic corporations.	198048	***	***	-	-	-	*1874	-	-	*26	130	181	195837	
45 Dividends, foreign corporations..	16775	***	***	-	-	-	-	-	-	-	-	-	16775	
46 Other receipts.....	1888382	***	***	-	-	*418	*48646	*45185	**	*2854	4183	33981	1752683	
47 Total deductions.....	123081153	***	***	*98159	*103885	*199344	177359	*57732	**	*132723	177450	1067224	120943756	
48 Cost of goods.....	54652692	***	***	*49038	-	*52273	*123319	*22348	**	*39728	58295	570634	53683514	
49 Compensation of officers.....	410508	***	***	-	*8696	*13069	*12748	*5554	**	*2326	3997	12612	351506	
50 Salaries and wages.....	5038384	***	***	-	*18379	*16805	*33637	*8133	**	*7890	5960	15365	4932213	
51 Repairs.....	5992294	***	***	*2072	*31	*1595	*4688	*72	**	*4991	3139	19874	5952474	
52 Bad debts.....	481342	***	***	-	*142	*20	-	141	**	*37	777	29674	450551	
53 Rent paid on business property...	2397532	***	***	*32638	*1661	*993	*4202	*1053	**	*11970	241	32597	2310273	
54 Taxes paid.....	9486205	***	***	*2655	*3721	*9718	*5704	*2218	**	*5295	6886	31818	9417607	
55 Interest paid.....	11511068	***	***	*1568	*1250	*5935	*15507	*11010	**	*12059	23667	98599	11332611	
56 Contributions or gifts.....	171637	***	***	-	*3	-	-	35	-	*22	81	512	170985	
57 Amortization.....	417288	***	***	-	*16	*567	*699	*644	**	*690	1848	18205	394618	
58 Depreciation.....	16433000	***	***	*2602	*4162	*6947	*23256	*377	**	*10699	21394	129674	16220767	
59 Depletion.....	63248	***	***	-	-	-	-	-	-	*4	-	150	63094	
60 Advertising.....	146347	***	***	-	*185	*1078	*392	*92	**	*74	110	483	143932	
61 Pension, prof sh, stock, annuity.	1208799	***	***	-	*1011	-	-	-	-	*1143	1283	3301	1202060	
62 Employee benefit programs.....	1500845	***	***	-	-	*1486	*2828	94	**	*1964	867	12321	1481285	
63 Net loss, noncapital assets.....	414179	***	***	-	-	-	*17	*154	**	*34	157	448	413370	
64 Other deductions.....	12755786	***	***	*7586	*12352	*17811	51331	*26957	**	*33798	48748	90959	12422896	
65 Total receipts less total deducts..	17801138	***	***	*7073	*1461	*-4191	50251	*4568	**	*15991	-3200	19229	17710834	
66 Constructive taxable income from related foreign corporations.....	159198	***	***	-	-	-	-	-	-	-	-	7	159191	
67 Net income (less deficit), total...	17897478	***	***	*7073	*1461	*-4191	50251	*4568	**	*15991	-3200	18917	17807486	
68 Net income, total.....	18464774	***	***	*7073	*1461	*731	*68772	*25935	-	*20794	8083	76658	18252704	
69 Deficit, total.....	567297	***	***	-	-	*4922	*18521	*21366	**	*4803	11283	57742	445218	
70 Net income (less def), Form 1120-A.	*731	***	***	-	-	*731	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	*-3442	***	***	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	64824	***	***	*7073	-	*-2447	*38952	*-3290	-	*8512	222	13238	-	
73 Statutory special deductions, total	1209254	***	***	-	*1433	*144	*19769	*23386	-	*860	91	12412	1151157	
74 Net operating loss deduction.....	1044966	***	***	-	*1433	*144	*18458	*23386	-	*842	-	12285	988417	
75 Dividends received deduction....	145323	***	***	-	-	-	*1312	-	-	*18	91	127	143776	
76 Public utility div paid deduction	18964	***	***	-	-	-	-	-	-	-	-	-	18964	
77 Income subject to tax.....	17179140	***	***	-	*27	*586	*8799	*2548	-	*6618	7788	51133	17101639	
78 Income tax before credits, total...	6142426	***	***	-	*4	*88	*3366	*4114	-	*2405	2832	21108	6108510	
79 Regular tax.....	6008013	***	***	-	*4	*88	*2992	*814	-	*2250	2648	17915	5981302	
80 Personal holding company tax....	-	***	***	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	21	***	***	-	-	-	-	-	-	-	-	-	21	
82 Alternative minimum tax.....	106944	***	***	-	-	-	*373	3276	-	*149	177	3097	99873	
83 Environmental tax.....	27092	***	***	-	-	-	*2	24	-	*5	7	96	26958	
84 Foreign tax credit.....	*44409	***	***	-	-	-	*83	-	-	-	-	282	44044	
85 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	57051	***	***	-	-	-	-	-	-	-	-	-	57051	
87 General business credit.....	249783	***	***	-	-	-	-	106	-	*6	161	2263	247248	
88 Prior year minimum tax credit.....	244932	***	***	-	-	-	-	-	-	-	-	153	244779	
89 Income tax after credits, total....	5546212	***	***	-	*4	*88	*3283	*4008	-	*2399	2672	18410	5515349	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1116	*58	-	*101	*305	*264	232	*10	38	20	19	13	56
2 Total assets.....	151787577	-	-	*21708	*103417	*167925	489045	*57468	470739	689545	1393270	2082464	146311998
3 Cash.....	1527905	-	-	*132	*6612	*32403	45517	*985	78383	*36087	56744	46806	1224236
4 Notes and accounts receivable....	20945240	-	-	*16894	*42208	*20244	*83235	*19875	104072	202419	265320	198567	19992407
5 Less: Allowance for bad debts.	365476	-	-	-	-	*581	*83	*499	*1646	*410	4194	7690	350373
6 Inventories.....	4095852	-	-	-	*8826	*9662	*9525	*6402	*11079	*24994	42616	83463	3899284
7 U.S. govt. obligations, total....	*193167	-	-	-	-	-	-	-	*1784	*21146	-	66	170170
8 Tax-exempt securities.....	9795	-	-	-	-	-	-	-	-	-	2305	-	7490
9 Other current assets.....	6214452	-	-	-	*1693	*1225	8417	*499	71968	*17079	30263	62402	6020906
10 Loans to stockholders.....	84670	-	-	-	*16024	*814	*6005	-	-	-	14398	-	47429
11 Mortgage and real estate loans...	*1344957	-	-	-	-	-	*0	-	-	-	-	-	1344957
12 Other investments.....	25286071	-	-	-	*1286	*4133	*101080	-	*3532	*91910	144083	261002	24679046
13 Depreciable assets.....	121133682	-	-	*5042	*98507	*197413	*376393	*59351	304232	*421895	1152115	1523577	116995158
14 Less: Accumulated depreciation	49873426	-	-	*360	*76397	*102567	*166137	*30813	119493	*176227	451905	531027	48218502
15 Depletable assets.....	5813229	-	-	-	-	-	-	-	14688	*1218	27024	472221	5298077
16 Less: Accumulated depletion...	2663567	-	-	-	-	-	-	-	10587	*565	10310	237954	2404151
17 Land.....	534760	-	-	-	*4457	*2775	*2579	-	*4959	*1987	7742	13156	497104
18 Intangible assets (Amortizable)...	826232	-	-	-	*60	*14082	*4311	*1444	*6066	*13996	79970	52826	653477
19 Less: Accumulated amortization	252318	-	-	-	*17	*11682	*361	-	*1401	1315	7756	16561	213225
20 Other assets.....	16932354	-	-	-	*158	*6	*18564	*225	*3100	*35330	44855	161610	16668507
21 Total liabilities.....	151787577	-	-	*21708	*103417	*167925	489045	*57468	470739	689545	1393270	2082464	146311998
22 Accounts payable.....	17643425	-	-	-	*37345	*13401	*87796	*8579	142840	183194	155662	152905	16861704
23 Mort, notes, and bonds under 1 yr	8113419	-	-	-	*13260	*49964	*29626	*691	*51689	*39439	78603	131456	7718692
24 Other current liabilities.....	10974422	-	-	-	*18145	*10301	*22799	*5572	104896	*24586	56948	108899	10622275
25 Loans from stockholders.....	251281	-	-	*69229	*4907	*5206	*30866	-	*991	-	13360	652	126070
26 Mort, notes, bonds, 1 yr or more.	42165021	-	-	-	*4963	*50013	*45416	*20525	*191162	*132403	399049	736618	40584871
27 Other liabilities.....	21369125	-	-	*93945	-	*669	*73411	*2770	*43671	*57142	181547	306768	20797091
28 Net worth.....	51270885	-	-	*46423	*24797	*38371	199132	*19330	-64510	252780	508101	645165	49601296
29 Capital stock.....	10984144	-	-	*121	*4188	*10965	45253	*206	20972	*45291	119791	124899	10612458
30 Paid-in or capital surplus.....	22556075	-	-	-	-	*9908	*32156	*1713	*-70429	*45253	455786	437587	21644101
31 Retained earnings, appropriated.	*405178	-	-	-	-	-	*12119	-	-	-	-	-	393060
32 Retained earnings-unappropriated	18366468	-	-	-	*20610	*32718	*94888	*22452	-51127	*154297	-95033	171586	18016077
33 Retained earnings (S Corp).....	128260	-	-	*46302	-	*-15219	*16716	-	*36273	*11629	32559	-	-
34 Less: Cost of treasury stock...	1169241	-	-	-	-	-	*2000	*5041	*199	*3690	5003	88907	1064401
35 Total receipts.....	93635543	*343959	-	*1008	*282393	*296966	608996	*110932	840174	1473953	1465708	1587104	86624350
36 Business receipts.....	86265307	*332205	-	-	*277125	*296079	596291	*110762	805379	1425894	1433281	1469981	79518309
37 Interest.....	2408820	*3641	-	-	*1357	*766	*1856	-	*3524	*4106	5619	26494	2361456
38 Interest on govt. obligations....	11764	-	-	-	-	-	-	-	*26	4	165	-	11568
39 Rents.....	221086	*137	-	-	*41	-	*265	-	*2446	*970	2002	3822	211403
40 Royalties.....	27382	-	-	-	-	-	-	-	*33	*0	58	121	27170
41 Net S-T cap gain less net LT loss	*7093	-	-	-	-	-	-	-	*3667	338	1	-	3086
42 Net L-T cap gain less net ST loss	2616708	-	-	-	-	-	-	-	*8075	*15990	78	4195	2588372
43 Net gain, noncapital assets.....	546899	48	-	-	*536	-	*75	*165	*1371	*14897	282	5906	523620
44 Dividends, domestic corporations.	66511	-	-	-	-	-	*951	-	*81	*21	264	121	65074
45 Dividends, foreign corporations..	134755	-	-	-	-	-	-	-	-	-	141	4428	130187
46 Other receipts.....	1329217	*7928	-	*1008	*3334	*121	*9558	*5	15571	*11733	23817	72036	1184106
47 Total deductions.....	90087439	*362890	-	*24948	*279799	*310175	583672	*107900	893367	1424152	1422294	1541993	83136248
48 Cost of goods.....	61398772	*164288	-	-	*195832	*212937	*421570	*48318	636636	*1318594	1161863	993988	56244745
49 Compensation of officers.....	453168	*1931	-	-	*22022	*12128	*10487	*1845	*11547	*12857	10199	11563	358591
50 Salaries and wages.....	2331357	*12664	-	-	*13169	*24566	*39236	*21372	53068	*11390	34274	102990	2018626
51 Repairs.....	1036167	*2460	-	-	*3634	*1077	*4698	*2957	*4512	*4110	9556	13386	989777
52 Bad debts.....	490954	*380	-	-	*265	*763	*1531	*210	*16250	*524	4805	10399	455827
53 Rent paid on business property...	737143	*1985	-	-	*2347	*1671	*7277	*2869	*4945	*1124	4062	4626	706238
54 Taxes paid.....	3044188	*5753	-	-	*7896	*7202	13427	*3018	11178	8165	27631	64521	2895398
55 Interest paid.....	5936927	*4287	-	-	*1942	*6363	*8300	*1904	11638	*14337	42080	71426	5774649
56 Contributions or gifts.....	61980	*7	-	-	-	*29	*108	*24	*131	*212	325	675	60469
57 Amortization.....	200104	*243	-	-	*17	*1768	*461	-	630	*734	3792	4077	188382
58 Depreciation.....	4848247	*14974	-	-	*10454	*18541	*26407	*7307	22026	*25466	58361	84520	4580191
59 Depletion.....	435206	*8306	-	-	-	-	*26	-	*2201	*107	718	285	423563
60 Advertising.....	166534	*166	-	-	*1959	*566	*886	*346	*1555	*726	554	3474	156303
61 Pension, prof sh, stock, annuity.	415128	*102	-	-	-	*1453	*2358	*273	*4778	*3797	3867	6092	392408
62 Employee benefit programs.....	1205551	*1103	-	-	*1055	*1814	*2599	*2674	*6000	*1284	9641	18260	1161119
63 Net loss, noncapital assets.....	53959	*5	-	-	-	*8	-	-	*48	*563	473	3237	49625
64 Other deductions.....	7272053	*144234	-	*24948	*19207	*19288	44301	*14783	106226	20162	50095	148472	6680337
65 Total receipts less total deducts..	3548105	*-18930	-	*-23940	*2594	*-13209	25324	*3032	-53193	49800	43413	45112	3488102
Constructive taxable income from													
66 related foreign corporations.....	115618	-	-	-	-	-	-	-	-	-	-	-	115618
67 Net income (less deficit), total...	3651958	*-18930	-	*-23940	*2594	*-13209	25324	*3032	-53220	49796	43248	45111	3592152
68 Net income, total.....	5300036	*8762	-	-	*4752	*9223	*30983	*3032	*15919	*57144	56834	111019	5002368
69 Deficit, total.....	1648077	*27692	-	*23940	*2158	*22432	*5659	-	*69139	*7347	13586	65907	1410216
70 Net income (less def), Form 1120-A.													
71 Net income (less def), Form 1120-F.	*1973	*1973	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-22097	-	-	*-23940	-	*-13417	*4113	-	*3361	*8389	-603	-	-
73 Statutory special deductions, total	252252	*1046	-	-	-	-	*666	-	*100	*2427	3372	4512	240129
74 Net operating loss deduction.....	191960	*1046	-	-	-	-	-	-	*42	*2413	3044	-	185415
75 Dividends received deduction....	59543	-	-	-	-	-	*666	-	*57	*15	328	4512	53966
76 Public utility div paid deduction	*750	-	-	-	-	-	-	-	*1	-	-	-	748
77 Income subject to tax.....	5013542	*7716	-	-	*4752	*2102	*20578	*3032	*12459	*46327	47630	106508	4762439
78 Income tax before credits, total...	1817131	*2567	-	-	*746	*316	*6593	*1018	*4233	*17354	16641	37864	1729798
79 Regular tax.....	1750087	*2530	-	-	*746	*316	*6593	*1018	*4180	*15920	16194	36724	1665865
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	11	-	-	-	-	-	-	-	-	-	-	-	11
82 Alternative minimum tax.....	58538	-	-	-	-	-	-	-	*54	*1394	404	921	55766
83 Environmental tax.....	7172	3	-	-	-	-	-	-	-	*40	43	133	6954
84 Foreign tax credit.....	958	-	-	-	-	-	-	-	-	-	-	-	958
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	84152	102	-	-	-	-	-	-	-	2	-	220	83828
87 General business credit.....	50828	-	-	-	-	-	-	*189	-	29	-	9	50600
88 Prior year minimum tax credit.....	91637	471	-	-	-	-	-	-	*136	590	438	1895	88109
89 Income tax after credits, total....	1589557	*1994	-	-	*746	*316	*6593	*829	*4098	*16733	16203	35741	1506304

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	369	***	***	*157	*101	-	*26	-	*20	*4	4	4	48
2 Total assets.....	245224724	***	***	*24868	*32678	-	*34558	-	*317753	*173907	318327	669356	243653275
3 Cash.....	1994673	***	***	*2319	*1537	-	*576	-	*16257	*8593	10635	8582	1946172
4 Notes and accounts receivable....	10761937	***	-	*10193	*113	-	*7434	-	*12446	*1293	46991	49520	10633947
5 Less: Allowance for bad debts.....	451447	***	-	-	-	-	-	-	*21	*34	267	1757	449368
6 Inventories.....	5120175	***	-	-	-	-	*4031	-	*1274	*28	32152	14229	5068462
7 U.S. govt. obligations, total....	359969	***	-	-	-	-	-	-	-	-	-	-	359969
8 Tax-exempt securities.....	223997	***	-	-	-	-	-	-	-	-	-	-	223997
9 Other current assets.....	7007579	***	-	-	*474	-	*386	-	*23758	*5807	3093	49337	6924723
10 Loans to stockholders.....	*8754	***	-	-	*3020	-	*1169	-	*1417	-	-	-	3148
11 Mortgage and real estate loans...	1302	***	-	-	-	-	-	-	-	-	-	-	1302
12 Other investments.....	17200790	***	***	-	-	-	-	-	*17855	*19055	61594	21349	17080937
13 Depreciable assets.....	256197887	***	-	*15473	*34792	-	*42362	-	*369843	*181551	206231	690570	254657065
14 Less: Accumulated depreciation	93128757	***	-	*15414	*12204	-	*22526	-	*133812	*44491	61014	262305	92576991
15 Depletable assets.....	4162840	***	-	-	-	-	-	-	-	-	1021	6262	4155557
16 Less: Accumulated depletion...	2419191	***	-	-	-	-	-	-	-	-	202	3767	2415222
17 Land.....	781484	***	-	-	*4719	-	*1126	-	*6591	*2072	515	3776	762684
18 Intangible assets (Amortizable)..	1711137	***	-	*2487	*703	-	-	-	*1670	-	15649	2702	1687927
19 Less: Accumulated amortization	348748	***	-	*2487	*527	-	-	-	*369	-	10665	774	333925
20 Other assets.....	36040344	***	-	*12298	*50	-	-	-	*844	*33	12592	91633	35922893
21 Total liabilities.....	245224724	***	***	*24868	*32678	-	*34558	-	*317753	*173907	318327	669356	243653275
22 Accounts payable.....	9553493	***	-	-	*3748	-	*7493	-	*8883	*2107	37841	31577	9461844
23 Mort, notes, and bonds under 1 yr	8429624	***	-	-	*2017	-	*4185	-	*46247	-	67063	28395	8281718
24 Other current liabilities.....	9610576	***	-	*834	-	-	*531	-	*8077	*667	15489	32885	9552094
25 Loans from stockholders.....	*153934	***	-	-	*2118	-	*1301	-	*7330	-	70	-	143114
26 Mort, notes, bonds, 1 yr or more.	76888086	***	-	-	*27731	-	*36042	-	*122496	*47981	149541	213707	76290587
27 Other liabilities.....	54430923	***	-	-	*2558	-	-	-	*14901	*97538	51492	133659	54130775
28 Net worth.....	86158088	***	***	*24034	*-5494	-	*-14995	-	*109820	*25614	-3169	229133	85793144
29 Capital stock.....	36916732	***	***	*136	*10	-	*157	-	*20727	*3	8720	74204	36812775
30 Paid-in or capital surplus.....	24982343	***	-	-	*40	-	-	-	*72707	*9595	54989	31419	24813592
31 Retained earnings, appropriated.	180393	***	-	-	-	-	-	-	-	-	-	-	180393
32 Retained earnings-unappropriated	24523759	***	-	*32047	-	-	-	-	*12049	*16859	-64382	140960	24386225
33 Retained earnings (S Corp).....	*-16359	***	-	-	*-5544	-	*-15152	-	*4337	-	-	-	-
34 Less: Cost of treasury stock...	428780	***	-	*8149	-	-	-	-	-	*843	2496	17450	399841
35 Total receipts.....	96212198	***	***	*185046	*14439	-	*44700	-	*170867	*64633	390564	385566	94831955
36 Business receipts.....	91179950	***	***	*179863	*14439	-	*44286	-	*152167	*61373	373059	366112	89940136
37 Interest.....	866241	***	***	*45	-	-	-	-	*4361	*1601	970	4302	837358
38 Interest on govt. obligations....	27409	***	-	-	-	-	-	-	-	*181	-	87	27140
39 Rents.....	660625	***	-	-	-	-	-	-	-	*333	-	1155	658837
40 Royalties.....	15020	***	-	-	-	-	-	-	-	-	-	-	15020
41 Net S-T cap gain less net LT loss	16874	***	-	-	-	-	-	-	-	-	50	-	16823
42 Net L-T cap gain less net ST loss	447743	***	***	*84	-	-	-	-	*9872	-	310	-	413711
43 Net gain, noncapital assets.....	479353	***	-	*3954	-	-	-	-	*4	-	4	965	442210
44 Dividends, domestic corporations..	42210	***	-	-	-	-	-	-	-	*19	-	17	42169
45 Dividends, foreign corporations..	2067	***	-	-	-	-	-	-	-	-	-	-	2067
46 Other receipts.....	2474706	***	-	*1101	-	-	*414	-	*4463	*1126	16170	12928	2436483
47 Total deductions.....	84259808	***	***	*186608	*16613	-	*44224	-	*162474	*62667	552998	355158	82775984
48 Cost of goods.....	35979343	***	-	-	-	-	*19935	-	*49430	*39376	309664	149097	35409047
49 Compensation of officers.....	218167	***	-	*1091	-	-	*2056	-	*2358	-	3212	7895	200222
50 Salaries and wages.....	2850203	***	-	*23491	-	-	*6497	-	*20889	*3557	12250	36163	2741994
51 Repairs.....	3692738	***	-	*1100	*1967	-	*320	-	*1165	*51	231	11059	3675379
52 Bad debts.....	516768	***	-	*907	*790	-	*201	-	*19	-	106502	2092	406187
53 Rent paid on business property...	729564	***	-	*693	*144	-	*159	-	*203	*211	10382	2901	714354
54 Taxes paid.....	7067898	***	***	*3098	*1993	-	*1022	-	*7681	*555	7273	18854	7024787
55 Interest paid.....	6911779	***	-	*1734	*3739	-	*5885	-	*13874	*2400	16222	19404	6815549
56 Contributions or gifts.....	83663	***	-	-	-	-	-	-	*1584	*5	31	770	81265
57 Amortization.....	266172	***	-	-	*584	-	-	-	*202	-	2398	344	261616
58 Depreciation.....	10674591	***	-	*597	*1957	-	*3162	-	*21102	*10891	12072	27947	10593621
59 Depletion.....	308247	***	-	-	-	-	-	-	-	-	2017	62	306168
60 Advertising.....	84603	***	-	*269	-	-	*541	-	*83	*9	768	2308	80599
61 Pension, prof sh, stock, annuity.	717060	***	-	*590	-	-	*29	-	*2267	*7	928	1652	711461
62 Employee benefit programs.....	1321295	***	-	*2386	-	-	-	-	*761	*1457	1028	7630	1307623
63 Net loss, noncapital assets.....	275973	***	-	-	-	-	-	-	*2	-	44325	199	231346
64 Other deductions.....	12561744	***	***	*150652	*5439	-	*4417	-	*40855	*4148	23696	66782	12214767
65 Total receipts less total deducts..	11952390	***	***	*-1562	*-2173	-	*477	-	*8393	*1967	-162434	30408	12055972
Constructive taxable income from													
66 related foreign corporations.....	33439	***	-	-	-	-	-	-	-	-	-	-	33439
67 Net income (less deficit), total...	11958420	***	***	*-1562	*-2173	-	*477	-	*8393	*1785	-162434	30321	12062271
68 Net income, total.....	12188227	***	***	-	-	-	*477	-	*21444	*2867	10917	30321	12087462
69 Deficit, total.....	*229807	***	-	*1562	*2173	-	-	-	*13052	*1082	173351	-	25191
70 Net income (less def), Form 1120-A.	-	***	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*-9423	***	-	-	*-2173	-	*477	-	*5669	-	-	-	-
73 Statutory special deductions, total	1100352	***	***	-	-	-	-	-	*1222	*14	-	12	1064364
74 Net operating loss deduction.....	1049949	***	***	-	-	-	-	-	*1222	-	-	-	1013990
75 Dividends received deduction.....	30658	***	-	-	-	-	-	-	-	*14	-	12	30629
76 Public utility div paid deduction	19745	***	-	-	-	-	-	-	-	-	-	-	19745
77 Income subject to tax.....	11081985	***	-	-	-	-	-	-	*14553	*2853	10917	30309	11023353
78 Income tax before credits, total...	4023422	***	***	-	-	-	-	-	*4953	*1167	3722	11126	4001050
79 Regular tax.....	3877950	***	-	-	-	-	-	-	*4942	*970	3712	10356	3857969
80 Personal holding company tax.....	-	***	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	1084	***	-	-	-	-	-	-	-	-	-	-	1084
82 Alternative minimum tax.....	127046	***	***	-	-	-	-	-	-	*196	-	731	124740
83 Environmental tax.....	18141	***	***	-	-	-	-	-	*11	*1	10	38	18055
84 Foreign tax credit.....	11251	***	-	-	-	-	-	-	-	-	-	-	11251
85 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	14913	***	-	-	-	-	-	-	-	-	-	-	14913
87 General business credit.....	82173	***	-	-	-	-	-	-	-	-	-	5	82168
88 Prior year minimum tax credit.....	272071	***	-	-	-	-	-	-	-	-	236	-	271835
89 Income tax after credits, total....	3643014	***	***	-	-	-	-	-	*4953	*1167	3487	11120	3620882

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	11322	363	5036	1752	1182	1126	1498	151	116	35	22	12	29
2 Total assets.....	56664916	-	148946	320354	400418	786966	3446087	1004195	1685692	1227484	1635171	1817874	44191729
3 Cash.....	1833717	-	19532	93301	64363	113588	211410	101316	155898	99546	102698	111997	760069
4 Notes and accounts receivable....	4992495	-	*25546	*30686	43625	105060	688584	193268	220194	152547	152524	197823	3182639
5 Less: Allowance for bad debts.....	174398	-	-	*2048	-	*2346	16654	*5566	6421	*3522	6497	5608	125737
6 Inventories.....	442526	-	*13445	*3808	*647	*25250	46592	*39704	21142	17072	4977	25388	244501
7 U.S. gov't. obligations, total....	*22091	-	-	-	-	-	*8344	*99	-	*1687	186	3481	8294
8 Tax-exempt securities.....	*48668	-	-	-	-	-	-	-	*41236	-	7432	-	-
9 Other current assets.....	1548851	-	*2047	*2734	7043	16675	136951	71986	27619	54795	42630	47193	1139177
10 Loans to stockholders.....	259688	-	*1630	*11656	*3321	*4559	113018	*31353	*38544	*3236	45396	142	6834
11 Mortgage and real estate loans...	97828	-	-	-	*22771	*21235	*35103	-	*4309	-	10950	1012	2448
12 Other investments.....	8774120	-	*7705	*2961	*65913	*35400	234110	*74328	159947	119867	163879	15339	7894673
13 Depreciable assets.....	40854923	-	162618	433850	461517	776636	3441167	817099	1268275	1019953	1167034	1624940	29681835
14 Less: Accumulated depreciation	14539873	-	107333	281320	306669	414062	2062643	480116	560195	444583	453135	521096	8908721
15 Depletable assets.....	*594246	-	-	-	-	-	*2717	*49115	*66084	-	-	21528	454802
16 Less: Accumulated depletion...	*103218	-	-	-	-	-	-	*38200	*11026	-	-	4497	49494
17 Land.....	2612065	-	*3197	*489	*15931	21505	229122	52071	90354	47137	79946	93780	1978533
18 Intangible assets (Amortizable)...	6374728	-	*22129	*12488	*6600	119132	498615	*42254	143264	96252	167095	75336	5191563
19 Less: Accumulated amortization	1515193	-	*1607	*573	*5269	*88841	284835	*9558	46572	*29136	26382	13880	1008541
20 Other assets.....	4541651	-	*38	*12322	*20625	53175	164488	65043	73040	92634	176437	144995	3738854
21 Total liabilities.....	56664916	-	148946	320354	400418	786966	3446087	1004195	1685692	1227484	1635171	1817874	44191729
22 Accounts payable.....	2257940	-	*21265	*9593	*38806	72636	281238	73513	131261	73393	74935	86742	1394558
23 Mort, notes, and bonds under 1 yr	3906908	-	*4918	*2712	*28957	43623	489833	86349	285668	67953	98488	82145	2716262
24 Other current liabilities.....	4598486	-	*13888	*8698	46284	76886	317147	82501	99490	82336	107467	122810	3640981
25 Loans from stockholders.....	577451	-	*8329	*34024	*22307	*41758	247971	*19947	*31038	*1652	15261	-	155163
26 Mort, notes, bonds, 1 yr or more.	17776095	-	*52329	*94456	110565	238993	867241	103838	550007	355629	514072	470435	14418531
27 Other liabilities.....	7612438	-	-	*14632	*15991	*43574	320817	210548	345487	262460	311318	234355	5853256
28 Net worth.....	19935598	-	48217	156239	137509	269496	921840	427500	242741	384062	513629	821388	16012978
29 Capital stock.....	2876132	-	7557	63442	22895	26293	172401	12497	22581	14927	85233	158336	2289969
30 Paid-in or capital surplus.....	8768324	-	*31973	*120741	*43723	*106005	416364	*82106	117799	194210	244405	355651	7055348
31 Retained earnings, appropriated.	*8372	-	-	-	-	-	*875	-	-	-	510	-	6988
32 Retained earnings-unappropriated	8274694	-	7051	*-28162	51517	92101	69417	237446	-12763	170921	148004	308056	7231069
33 Retained earnings (S Corp).....	872815	-	*1636	*18962	*31823	*78240	339507	*155821	150717	*42458	53649	-	-
34 Less: Cost of treasury stock....	864739	-	-	*18744	*12449	*33143	76724	*60370	*35593	*38454	18209	655	570396
35 Total receipts.....	36590550	384011	1957678	577883	603097	1334568	5149387	1173414	1364225	1271800	969446	1074565	20730475
36 Business receipts.....	34777807	378497	1950083	571600	589917	1309919	4885891	1125614	1296568	1212256	895437	1021339	19540687
37 Interest.....	469841	*831	*766	*1661	*2469	4115	9736	5597	7989	13169	9391	5910	408206
38 Interest on gov't. obligations....	14388	*58	-	*368	-	-	-	*494	*5406	*177	642	2295	4947
39 Rents.....	74975	*793	-	-	*550	*614	*11522	*1181	*264	*1718	1147	1723	55462
40 Royalties.....	75607	188	-	-	-	*3497	*11	-	*37	-	226	-	71648
41 Net S-T cap gain less net LT loss	*5292	-	-	-	-	*1898	294	*511	-	-	92	-	2496
42 Net L-T cap gain less net ST loss	137196	*456	*2086	-	*8262	*957	*56257	*6036	*8457	*11076	26436	587	16586
43 Net gain, noncapital assets.....	75001	*992	*792	*2037	-	*2392	30105	*1325	6644	*9262	3464	2417	15572
44 Dividends, domestic corporations.	15993	*696	-	-	*353	-	*1187	-	-	*93	143	381	13143
45 Dividends, foreign corporations..	*4748	-	-	-	-	*749	-	-	-	-	-	-	3999
46 Other receipts.....	939701	*1501	*3951	*2216	*1546	10427	154383	32655	38861	24049	32469	39914	597730
47 Total deductions.....	34780028	377259	1911813	524110	590958	1297673	4932555	1118301	1301536	1231302	924957	1046563	19523004
48 Cost of goods.....	11149260	*73291	*185831	*180365	185672	629721	2038499	463769	599785	416693	411004	358827	5605802
49 Compensation of officers.....	707655	*11667	*41503	*25209	40598	97481	215797	26238	66220	32612	31697	13496	105137
50 Salaries and wages.....	5172494	69894	*70512	*40297	92405	99720	523034	139293	133423	232794	79285	141049	3550787
51 Repairs.....	933707	*20849	44901	12880	18609	27530	115526	29933	25481	50585	9865	31010	546537
52 Bad debts.....	211907	*17286	*14	*3582	*533	10076	36403	923	3864	13587	7311	17229	101099
53 Rent paid on business property...	628995	9725	*27738	*8489	20849	22849	107836	27799	16979	32451	11525	13851	328904
54 Taxes paid.....	1592868	12966	16556	17862	32143	43577	227415	49679	43918	44208	36219	64488	1003836
55 Interest paid.....	1637122	*3098	*4474	*9774	9055	26393	127222	19133	59354	31050	42280	54836	1250452
56 Contributions or gifts.....	25980	*479	-	*182	*52	*44	1290	*133	*1371	749	322	510	20849
57 Amortization.....	231112	*1171	*1499	*27	*1028	*4557	35001	*6952	10561	8202	18552	7464	136099
58 Depreciation.....	2939772	15234	13088	40623	30432	54587	249284	77533	88743	90133	68028	110417	2101669
59 Depletion.....	28850	*165	-	-	-	-	-	*8831	*2708	-	-	36	17110
60 Advertising.....	112623	*177	*12846	*3327	5050	6674	18234	2967	2446	2990	2655	2977	52281
61 Pension, prof sh, stock, annuity.	213675	*5285	-	*1448	*249	*10352	21961	*8678	7590	7130	7075	6348	137559
62 Employee benefit programs.....	622156	*10338	*1113	*7100	*2809	9425	61255	22374	16847	25915	20160	23610	421211
63 Net loss, noncapital assets.....	50377	653	-	-	*31	*168	12768	*1565	*3535	*1784	600	1838	27435
64 Other deductions.....	8521477	124983	1491739	172945	151441	254518	1141028	232500	218711	240418	178379	198577	4116238
65 Total receipts less total deducts..	1810522	6752	45865	53774	12140	36895	216832	55114	62689	40498	44490	28002	1207472
Constructive taxable income from													
66 related foreign corporations.....	76712	-	-	-	-	-	-	-	-	-	-	-	76712
67 Net income (less deficit), total...	1872846	6695	45865	53405	12140	36895	216832	54620	57283	40321	43847	25707	1279236
68 Net income, total.....	2443389	*26088	52873	*64385	32319	59572	323064	123406	83596	68488	62653	82882	1464065
69 Deficit, total.....	570543	*19393	*7008	*10980	*20179	*22677	106232	*68786	26313	*28166	18805	57175	184828
70 Net income (less def), Form 1120-A.	*5837	*-11	*2993	*1130	*1724	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	383724	*16893	*44725	*57376	*14275	*9183	149070	*44664	34792	*27	12720	-	-
73 Statutory special deductions, total	185840	*487	*307	*1485	*3747	*15007	40043	-	-	*4878	3463	530	115894
74 Net operating loss deduction.....	172507	-	*307	*1485	*3500	*14258	*39213	-	-	*4813	3350	257	105326
75 Dividends received deduction....	13119	*487	-	-	*247	*749	*831	-	-	*65	113	266	10361
76 Public utility div paid deduction	214	-	-	-	-	-	-	-	-	-	-	7	207
77 Income subject to tax.....	1740738	*8028	*5480	*5524	*8541	*15786	66323	*51522	44081	58571	45959	82618	1348304
78 Income tax before credits, total...	626808	*2114	*822	*829	*1348	*3712	21088	*17306	15151	21560	16088	28364	498426
79 Regular tax.....	596083	*2113	*822	*829	*1348	*3712	19720	*17284	14882	19962	15833	28261	471319
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	6	-	-	-	-	-	-	-	-	-	-	-	6
82 Alternative minimum tax.....	27709	-	-	-	-	-	*1075	-	*251	*1305	212	-	24867
83 Environmental tax.....	2467	*1	-	-	-	-	*5	*3	*18	*54	44	108	2235
84 Foreign tax credit.....	18274	-	-	-	-	-	-	-	-	-	-	-	18274
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	16295	-	-	-	-	-	-	-	-	-	157	-	16138
87 General business credit.....	2307	-	-	-	-	*52	*939	*186	-	-	4	21	1105
88 Prior year minimum tax credit....	3839	-	-	-	-	*27	*250	-	*1103	*185	817	537	919
89 Income tax after credits, total....	586094	*2114	*822	*829	*1348	*3633	19900	*17121	14048				

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 60 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.....	1132409	62084	502665	225507	129069	90007	96010	14672	8006	2212	994	648	536
2 Total assets.....	1919717823	-	19360103	36766845	45717390	63118962	203892697	100563039	120773150	76514185	70203007	101491833	1081316613
3 Cash.....	9554042	-	3828492	5025716	6095013	7709992	18011807	6864884	8047645	5079324	3678745	5438903	25759921
4 Notes and accounts receivable....	388353266	-	1895226	5363791	8273115	13325576	48117828	22918124	30973994	20104645	16954077	22632019	197794871
5 Less: Allowance for bad debts.....	9074880	-	51445	166076	58356	115866	574085	413778	701693	523174	490701	761066	5218639
6 Inventories.....	482138131	-	5674547	12023449	14880374	20948495	80655917	42882834	45411055	24807730	21550812	28915574	184387347
7 U.S. govt. obligations, total.....	45022624	-	20040	88980	91847	111908	632363	373943	313848	97141	191130	234099	42867325
8 Tax-exempt securities.....	8415233	-	144	*579	*88766	88335	247662	224097	210491	168973	135280	269518	6981388
9 Other current assets.....	163203588	-	548682	984564	1509107	1836342	6457767	3540163	4628966	3135268	3071980	5345468	132145282
10 Loans to stockholders.....	15014925	-	820293	1190467	1264235	1290180	2509809	944500	990914	405719	233038	516459	4849312
11 Mortgage and real estate loans...	7842131	-	42356	200740	172891	367751	548215	137584	172835	165453	189049	156464	5688794
12 Other investments.....	217456325	-	201603	1000228	1395609	2667104	6918297	3900481	5444646	4628567	5170715	7781115	178347959
13 Depreciable assets.....	642333805	-	15297357	22362921	22851885	29341663	74359323	31353228	38528301	25543972	24415596	37159317	321120061
14 Less: Accumulated depreciation	299654744	-	10451183	14399290	14072930	18233297	43575419	16926512	19962615	12274238	11024832	16787022	121947407
15 Depletable assets.....	6977652	-	70224	*19653	*29533	*2313	45418	84335	61801	137769	135768	895143	5495696
16 Less: Accumulated depletion...	3414729	-	*29541	*12790	*13150	*183	21144	*44672	*21797	82493	59225	476466	2653268
17 Land.....	46892573	-	193869	554920	944000	1584670	4712745	2191169	2898088	2040920	1636986	2670917	27464290
18 Intangible assets (Amortizable)...	65169403	-	1222647	2334785	1909415	1699863	4227022	1831742	2629382	2370826	3306251	5775497	37861971
19 Less: Accumulated amortization	17203202	-	5471771	998523	790849	618896	1804216	763088	976138	628424	836883	1577012	7662002
20 Other assets.....	64705283	-	623783	1192730	1146888	1113013	2423388	1464007	2123429	1336208	1945218	3302907	48033713
21 Total liabilities.....	1919717823	-	19360103	36766845	45717390	63118962	203892697	100563039	120773150	76514185	70203007	101491833	1081316613
22 Accounts payable.....	324633532	-	3804259	7042291	8839947	13750283	43276713	17988593	23834396	15473298	12887102	19321313	158415337
23 Mort, notes, and bonds under 1 yr	282707820	-	1659015	3860104	3673377	5847196	40587833	29655218	31411821	15658586	13343049	13238694	127772929
24 Other current liabilities.....	261693528	-	1762340	2492209	2956011	3975741	13861152	7762078	9574483	6480039	6160100	9746480	196922894
25 Loans from stockholders.....	66612505	-	10514587	9484560	6856683	6189235	13028279	3561660	3722454	1363526	1212151	937266	9742104
26 Mort, notes, bonds, 1 yr or more.	337176522	-	5032745	7595929	8365142	10024284	26831636	12119002	15977735	12121523	12440003	18694178	207974344
27 Other liabilities.....	113023757	-	5747274	815012	579032	901204	2917227	1623432	2009144	1878599	2087300	4416832	95212251
28 Net worth.....	533870160	-	-3987567	5476740	14447199	22431018	63389857	27844056	34243116	23538615	22073302	35137070	289276754
29 Capital stock.....	97133335	-	4512139	5133468	4183607	4829523	10800155	4555811	4431267	4085042	3555596	6511009	44535718
30 Paid-in or capital surplus.....	200682485	-	4118137	4788269	3817795	4292921	15210209	5312600	8767505	6295909	8401329	19523527	120154283
31 Retained earnings, appropriated.	1650070	-	16084	*27333	122384	182982	422254	76786	82485	28129	19364	62885	609384
32 Retained earnings-unappropriated	205101902	-	-5362068	-682368	6557375	11771341	22651900	8663077	8580532	5938869	5452064	5068554	136462628
33 Retained earnings (S Corp).....	59459021	-	-6532391	-2735605	1304137	3246735	19071519	10636977	13934950	8221834	5155656	4850595	2308676
34 Less: Cost of treasury stock.....	30156652	-	739467	1054357	1538100	1888421	4766179	1401195	1533623	1031168	510707	879500	14793935
35 Total receipts.....	4310346947	42120900	121357167	149942539	164042796	208518650	702173757	343529233	394155429	222409919	174213571	237622899	1550260086
36 Business receipts.....	4206376331	40824524	119727264	148201139	162479568	205594308	693186964	338550852	388335785	218329720	171053795	231836375	1488256035
37 Interest.....	29313256	78406	46389	155482	252347	338004	1066264	502388	607613	467486	553412	1049734	24195730
38 Interest on govt. obligations....	1112426	*965	*367	*1399	7824	15270	36826	29629	28596	27055	27677	44507	892310
39 Rents.....	7384348	27817	33238	44123	76424	103882	417895	168529	307368	226964	266633	541406	5170067
40 Royalties.....	5101424	*9557	*16577	*8973	*11749	15229	57432	33101	104387	108114	158965	705817	3871524
41 Net S-T cap gain less net LT loss	854644	*2649	*10676	*57591	6043	29194	37126	15202	25483	3597	16762	16953	633368
42 Net L-T cap gain less net ST loss	4386314	179310	100938	126271	118654	102412	276476	233672	231688	229228	146934	459505	2181227
43 Net gain, noncapital assets.....	6631359	325713	85342	116329	73055	143848	455257	218728	264729	232155	145976	345864	4224361
44 Dividends, domestic corporations.	751600	2719	2940	5642	11422	16291	59625	31988	48392	23671	18226	91250	439435
45 Dividends, foreign corporations..	978321	10	-	*139	*993	*953	4975	*2914	18852	39401	22398	59899	828696
46 Other receipts.....	47456926	669230	1333436	1225452	1004715	2159259	6574917	3742229	4182536	2722529	1802792	2472499	19567333
47 Total deductions.....	4247560773	42648170	121601922	149036442	162475000	206254150	693704075	339267116	388540736	218984173	171396969	233805901	1519846118
48 Cost of goods.....	3255845728	33588981	74166675	100671141	112743302	148230152	548509726	278896602	318676257	178709533	136205240	181946372	1143701745
49 Compensation of officers.....	59072387	503313	6641908	6259485	6950819	7405367	14852281	4777342	4459279	1910167	1154948	1213318	2944158
50 Salaries and wages.....	311001920	2508547	11041282	12792826	14154021	17674002	47160173	20605082	23701904	13493197	11503727	16914645	119452508
51 Repairs.....	18150948	148742	900023	1049056	963883	1156804	2882713	1216985	1266198	727541	705566	1017313	6116123
52 Bad debts.....	10471681	151424	222255	359260	391270	492448	1327537	531515	746557	400717	433279	571333	4844086
53 Rent paid on business property...	73208623	789033	6256074	5949046	4682473	4738722	9950170	3587895	4199341	2238581	2046864	3844402	24566024
54 Taxes paid.....	61238776	531806	3314926	3592716	3465453	3851873	10007980	4099371	4450121	2647067	2300542	3326620	19650302
55 Interest paid.....	59945319	411014	710678	1125250	1337136	1668090	5978003	3183479	3582312	2109719	2133523	2816886	34889229
56 Contributions or gifts.....	849874	3057	14904	17732	26588	31384	82886	34136	46868	33979	38827	74447	445067
57 Amortization.....	6175965	121267	120433	191089	153505	150216	402002	199932	255254	157792	241571	349328	3833575
58 Depreciation.....	62612344	326931	1301325	1711131	1794725	2217431	5920995	2544565	3395105	2263909	2264149	3275996	35596083
59 Depletion.....	296928	*6820	*26	*203	*1162	*363	9545	*1027	1074	1808	15628	52770	206504
60 Advertising.....	51558385	423137	1293097	1678177	1896908	2406590	6280450	3060522	3792279	2600472	2103685	3252380	22770690
61 Pension, prof sh, stock, annuity.	8987574	41908	222300	202743	319194	470889	1332789	530641	596756	379486	314340	438118	4138410
62 Employee benefit programs.....	24170829	195229	374076	560825	663639	912245	2933723	1478047	1804736	1101516	1031531	1458845	11656416
63 Net loss, noncapital assets.....	2467619	176013	113002	98579	49353	57481	121919	79904	213743	63541	117324	251183	1034579
64 Other deductions.....	241505875	-2720948	14908939	12977182	12881569	14790086	35860185	14440071	17352953	10145147	8426229	13001946	84000621
65 Total receipts less total deducts..	62786174	-527270	-244756	906097	1567796	2264500	8469683	4262117	5614693	3425746	2816601	3816999	30413968
Constructive taxable income from													
66 related foreign corporations.....	1892963	*2491	-	-	-	-	*6774	*5679	*13546	28666	17474	25879	1792454
67 Net income (less deficit), total...	63566712	-525744	-245122	904699	1559971	2249230	8439631	4238167	5999643	3427357	2806398	3798371	31314112
68 Net income, total.....	97018112	1277590	3666805	3851603	3907789	4726228	13029171	5958806	7733284	4919331	4114269	5766791	38516446
69 Deficit, total.....	33451401	1803334	3911928	2946904	2347818	2026999	4589540	1720640	2133641	1491974	1307871	1968420	7202334
70 Net income (less def), Form 1120-A.	-61439	*2341	-67568	-669	4457	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	74241	74241	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	19831198	-419242	552631	980165	1056545</								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 61 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.....	352098	15629	139608	53283	43634	38039	47551	7254	4434	1427	601	370	268
2 Total assets.....	959562437	-	4773857	8829969	15452481	26990999	101119708	49975297	67689386	49213918	41893147	56982646	536641029
3 Cash.....	45670374	-	1288647	1496666	2311659	3428878	9334348	3503717	4039995	3061215	2025136	2936962	12243151
4 Notes and accounts receivable....	254502205	-	825258	2480402	4490425	8413073	33855503	16255796	22977999	15952759	12592255	17197409	119461324
5 Less: Allowance for bad debts.....	5718827	-	43453	124219	25418	56046	420921	317181	536640	400776	353318	482700	2958048
6 Inventories.....	207660207	-	1040835	2361522	4326712	8430376	32893513	16653650	21697466	15133591	13194253	16184306	75743983
7 U.S. govt. obligations, total....	42167327	-	*9344	*50233	*15195	80814	401897	223573	235934	65769	72940	10482	41001145
8 Tax-exempt securities.....	2763217	-	-	*370	*41763	*35383	154840	154255	134622	136179	120255	103396	1855151
9 Other current assets.....	135191739	-	191760	244468	603564	733327	3515671	2021989	3028729	2145729	2026283	3142351	117537868
10 Loans to stockholders.....	5197858	-	311794	404608	446240	513802	1223626	480393	495414	127329	106350	234795	853507
11 Mortgage and real estate loans...	2320111	-	*9994	*35687	53245	40579	201563	36117	113515	73913	71491	121072	1562935
12 Other investments.....	91562075	-	94292	296257	491604	1024965	3578427	2255945	3379229	3298374	3029641	4683532	69429809
13 Depreciable assets.....	238093630	-	3013214	4442269	5983656	10111758	32977867	15450602	18790413	13680713	10946820	14499162	108197156
14 Less: Accumulated depreciation	117446107	-	2149601	3317649	3993849	6759692	20273012	8776903	10087731	6791920	5176443	6798956	43380352
15 Depletable assets.....	6801985	-	*18034	*12681	*27816	*1877	23838	*77745	*55556	108149	116480	892714	5467096
16 Less: Accumulated depletion...	3335908	-	-	*7986	*13004	*48	15149	*42822	*18807	69237	47870	246464	2646464
17 Land.....	11729138	-	37276	109304	195728	406756	1806883	845800	1159591	931763	667614	895934	4672488
18 Intangible assets (Amortizable)...	29175518	-	100287	320374	415131	406897	1357641	818471	1617193	1403739	1893137	2805637	18031830
19 Less: Accumulated amortization	7132237	-	33716	139993	211689	168352	556231	300329	616887	377683	419068	372261	3556028
20 Other assets.....	20360134	-	59891	164975	293803	346653	1059404	634477	1223796	734311	1022010	1696335	13124478
21 Total liabilities.....	959562437	-	4773857	8829969	15452481	26990999	101119708	49975297	67689386	49213918	41893147	56982646	536641029
22 Accounts payable.....	191364090	-	1346922	2555889	3910029	7646123	28474291	12816616	17612223	11469059	8792121	12311199	84429526
23 Mort, notes, and bonds under 1 yr	157287581	-	469861	1638646	1303463	2458217	12214542	8493739	11813832	8636498	8414605	9529141	92315036
24 Other current liabilities.....	168019577	-	429147	624362	1025506	1574954	6766860	4014820	5559745	4112345	3304404	4785191	135822243
25 Loans from stockholders.....	26284213	-	2518209	2039214	1811148	2621281	6365677	1471743	2284953	1034230	981715	389744	4766301
26 Mort, notes, bonds, 1 yr or more.	147385883	-	1730798	1435961	2099150	2856870	10844924	5517437	8509586	6915470	6311093	9215479	91949114
27 Other liabilities.....	31668456	-	81252	268088	259823	367312	1417165	840611	1368298	958951	1051577	192629	23062751
28 Net worth.....	237552636	-	-1802332	267808	5043362	9466241	35036250	16820332	20540749	16087364	13037541	18759262	104296058
29 Capital stock.....	54786244	-	1236117	1256358	1492804	1742517	5422247	2200355	2638319	2734645	2324317	4304515	29434413
30 Paid-in or capital surplus.....	83572405	-	903848	1243374	1153074	1896183	8681237	2555531	5621056	3660322	4437238	11357455	62063084
31 Retained earnings, appropriated.	874315	-	*10	*4440	*16820	*68058	207533	*63023	47173	*25060	2722	15768	423707
32 Retained earnings-unappropriated	70268957	-	-2759374	-1497012	2280882	4860913	11487796	6346908	4152670	4595907	3323013	1015437	36461814
33 Retained earnings (S Corp).....	40590789	-	-959195	-340775	698332	1686654	11596523	6492824	8996818	5770984	3175109	2425057	10848459
34 Less: Cost of treasury stock...	12540073	-	223738	398576	598549	787724	2359086	838312	915286	699554	224858	358969	5153419
35 Total receipts.....	2053908734	25918136	34160652	38361247	62164473	97015608	350602281	150279046	202122944	137189798	105170899	139276979	711646670
36 Business receipts.....	2005206615	25443854	33664394	37823378	61595373	95666436	346747252	148365695	199993703	134979005	103628307	136509826	680789094
37 Interest.....	16983541	43291	17940	40720	64590	118915	409418	218423	270851	246744	287854	609228	14655564
38 Interest on govt. obligations....	259827	*535	*97	*981	*3534	7304	20431	16071	19586	18507	17914	14693	140175
39 Rents.....	3165164	2875	*5266	6141	19849	41581	192290	94881	105748	96106	88004	155693	2356731
40 Royalties.....	1350653	*4346	*12718	*1732	*2856	*9415	46224	6842	31448	27257	46357	234554	926905
41 Net S-T cap gain less net LT loss	234020	*1622	*101	*587	19240	27386	12817	23440	2195	12220	13013	121400	121400
42 Net L-T cap gain less net ST loss	2326624	13434	20573	36496	69216	23552	111875	153713	147175	137029	111254	284410	1217897
43 Net gain, noncapital assets.....	4765317	92176	15458	28641	41138	54900	240889	82111	92929	139890	67136	232743	3677307
44 Dividends, domestic corporations..	440092	*2662	*1059	*1001	4122	9679	41578	25105	36473	19423	9887	50120	238984
45 Dividends, foreign corporations..	746643	10	-	-	*993	*666	2438	*601	18593	23332	13379	49499	637131
46 Other receipts.....	18430538	313331	423147	422056	362215	1063922	2762502	1302788	1382998	1500309	888588	1123201	6885481
47 Total deductions.....	2024847112	25984662	34064445	38237291	61569574	95890174	345721289	147469444	198458637	134582130	103044721	136978921	702863825
48 Cost of goods.....	1656202721	22422331	23014646	27788390	44954448	73525967	279552563	119748630	165180874	112831278	86912992	116559273	584611329
49 Compensation of officers.....	29254889	211099	2278590	1956817	3077289	3646172	8645331	2706915	2749110	1250307	760316	683813	1309349
50 Salaries and wages.....	98628978	974430	1961259	2368831	4132031	6366720	20142749	9064877	10811391	6827233	4671323	6207234	25100899
51 Repairs.....	5629566	34957	131685	175929	269069	358366	1200174	561456	561040	333137	272420	349575	1381575
52 Bad debts.....	4239426	69070	76122	85799	175746	198997	840306	324699	487774	279035	191075	294888	1215916
53 Rent paid on business property...	16222356	181870	833262	865569	1076354	1436142	3353839	1241087	1612563	831590	635079	893143	3261859
54 Taxes paid.....	22261232	197928	563056	646099	1066606	1479760	4737665	2088164	2309486	1521442	1161198	1500504	4989322
55 Interest paid.....	29839509	218628	183949	245335	397742	569382	2437560	1337248	1850318	1297375	1222749	1533783	18545438
56 Contributions or gifts.....	357240	1046	6632	4275	11963	13094	45888	19543	30300	23863	24292	27030	149315
57 Amortization.....	3721530	39588	17327	28038	47113	40527	143226	96055	148901	93522	130962	131469	2804802
58 Depreciation.....	30062520	117336	280349	323243	527643	826777	2760843	1270742	1588572	1226076	1106982	1264410	18769545
59 Depletion.....	292292	*6820	-	-	*1134	-	9421	*1018	*780	1788	13337	51576	206420
60 Advertising.....	15723582	114043	171451	178928	451798	508985	1499614	661650	1109322	1196279	825043	1145603	7860867
61 Pension, prof sh, stock, annuity.	4228692	20053	127947	91525	186282	253481	881439	345214	401468	252635	186320	233956	1248372
62 Employee benefit programs.....	8847088	98896	129262	136083	265953	397184	1341516	652311	872352	608388	460676	663326	3221140
63 Net loss, noncapital assets.....	723028	30407	18787	36117	32207	28743	96467	31107	36894	23103	61356	71118	256721
64 Other deductions.....	98612465	1246161	4252120	3306311	4896202	6239877	18032690	7318726	8707490	5985082	4428812	6268221	27930774
65 Total receipts less total deducts..	29061622	-66527	114207	123957	594899	1125434	4880992	2809603	3664307	2607667	2126178	2298058	8782846
Constructive taxable income from													
66 related foreign corporations.....	1586489	*2491	-	-	-	-	*6774	*5679	*13362	27499	15906	15913	1498866
67 Net income (less deficit), total...	30388284	-64570	114110	122975	591365	1118131	4867335	2799210	3658083	2616660	2124170	2299278	10141536
68 Net income, total.....	45262568	618254	1317887	1009275	1494650	1991010	7286447	3661614	4900236	3450279	2656183	3091004	13785728
69 Deficit, total.....	14874284	682824	1203777	886300	903285	872880	2419112	862403	1242153	833619	532012	791727	3644192
70 Net income (less def), Form 1120-A.	-47970	*1129	-40702	-11737	*5598	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	74251	74251	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	11740546	-17978	462564	267802	385326	726085	3188252	1699413	2255087	1366118	840095	477853	89930
73 Statutory special deductions, total	3471647	184510	171749	140117	142106	175421	421164	129038	263030	243207	23252	310714	1077339
74 Net operating loss deduction.....	3014475	182497	171049	13									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	55171	1573	20593	7984	6987	7599	8470	1024	566	206	83	61	26
2 Total assets.....	84522681	-	647884	1361659	2498064	5459772	17347728	7044203	8264486	7047887	5946069	9302122	19602807
3 Cash.....	5738964	-	172996	161200	390942	846095	1529780	461244	498857	345932	253048	305336	773534
4 Notes and accounts receivable....	24634062	-	175782	455577	820362	1564697	5270450	2253144	2366022	2002376	1669874	2512603	5543176
5 Less: Allowance for bad debts.....	488837	-	*4023	*604	*6353	15721	42578	50423	51540	43982	49844	82265	136502
6 Inventories.....	27301860	-	132452	351145	682374	1874668	6810964	2655618	3169167	2416442	2225882	3128797	3854353
7 U.S. govt. obligations, total....	251778	-	-	-	*4587	*42980	*12096	*47890	*10480	-	2256	8152	123336
8 Tax-exempt securities.....	37748	-	-	-	-	*6755	*2812	*11880	-	*22	2678	13601	-
9 Other current assets.....	3509245	-	27052	27760	96283	133736	558232	255286	285326	249573	195749	370823	1309425
10 Loans to stockholders.....	530205	-	34482	85982	71952	85024	148529	31274	33132	4347	14721	6767	13995
11 Mortgage and real estate loans...	104825	-	-	*1844	*21424	*12073	50209	*1048	*5855	-	1213	11160	-
12 Other investments.....	7145758	-	*2088	*4526	43486	171383	503373	225825	357491	438160	282270	779782	4337373
13 Depreciable assets.....	24227836	-	365512	469431	987990	1846980	5078725	1902359	2676425	2479250	1816723	2850689	3753751
14 Less: Accumulated depreciation	12844667	-	265662	267084	680151	1239582	3019706	1013573	1348772	1137347	844812	1253051	1774928
15 Depletable assets.....	437440	-	-	-	-	*1667	*3951	*21903	-	*2421	7074	398464	1960
16 Less: Accumulated depletion...	337251	-	-	-	-	-	*850	*2702	-	*739	3047	328456	1457
17 Land.....	1029715	-	*126	*13689	21232	44433	206472	60602	87741	87269	104792	130963	272396
18 Intangible assets (Amortizable)...	1675404	-	3813	5484	13333	47046	203002	119659	107910	166019	227424	268093	513621
19 Less: Accumulated amortization	501215	-	2197	2223	7090	21217	89047	34168	37757	45043	73790	82872	102211
20 Other assets.....	2069810	-	5463	54932	37693	58755	121314	97337	104149	83188	117458	268535	1120986
21 Total liabilities.....	84522681	-	647884	1361659	2498064	5459772	17347728	7044203	8264486	7047887	5946069	9302122	19602807
22 Accounts payable.....	17921764	-	290878	385609	626840	1425383	4426468	1903655	1881488	1525298	1182670	1718345	2585131
23 Mort, notes, and bonds under 1 yr	15495212	-	102682	83422	261935	551664	2446417	1301526	1813451	1485237	1454927	1998213	3995740
24 Other current liabilities.....	2777644	-	57704	76681	233044	358877	1261897	825510	630381	557363	563036	1060673	1652479
25 Loans from stockholders.....	2768332	-	401460	220278	292217	359372	847676	59652	283277	153438	31955	78563	40446
26 Mort, notes, bonds, 1 yr or more.	12808189	-	440804	233965	262349	409064	1839987	786853	966057	1027607	958705	1381660	4501137
27 Other liabilities.....	2488903	-	*6694	*9371	32783	120402	216153	60049	112258	166073	93330	567862	1103928
28 Net worth.....	25762637	-	-652337	352333	788897	2235011	6309129	2106957	2577575	2132871	1691447	2496807	5723947
29 Capital stock.....	4819231	-	123233	114732	193686	301178	698583	248464	240176	448167	267039	761755	1422219
30 Paid-in or capital surplus.....	9965476	-	304066	155269	97637	231838	1018923	333049	611343	469529	577212	3516800	2649810
31 Retained earnings, appropriated.	55038	-	-	-	-	*5456	*40358	*4354	-	1983	362	2525	-
32 Retained earnings-unappropriated	7261466	-	-807746	116771	387218	1433319	3313827	1005690	936034	863286	568168	-2228954	1673854
33 Retained earnings (S Corp).....	5087454	-	-253480	25508	202245	460840	1656188	714014	945376	522405	285189	489421	39748
34 Less: Cost of treasury stock....	1426027	-	*18409	*59947	91889	197620	418750	198614	153534	172499	6522	44740	61684
35 Total receipts.....	172818952	2490553	3912337	5150854	8251555	15767653	43871147	15862697	15389695	12370671	9845182	13267024	26639584
36 Business receipts.....	168505506	2384009	3880156	5086515	8147224	15569824	43123748	15622561	15112758	12024710	9605658	12618490	25329854
37 Interest.....	947812	7747	1045	4753	10122	29741	88680	31358	39440	36819	54856	145105	498147
38 Interest on govt. obligations....	26748	-	-	-	-	*2562	3247	*1624	*1026	*2118	3529	3237	9404
39 Rents.....	720679	*130	-	*3295	*3573	10987	42518	18390	7805	23946	20661	68473	520900
40 Royalties.....	15997	-	-	*1677	-	*201	*1055	*1623	*169	*1982	893	2184	6213
41 Net S-T cap gain less net LT loss	8805	-	-	-	-	*1559	*5557	*458	*381	*160	634	55	-
42 Net L-T cap gain less net ST loss	312409	*43	*1164	*10444	*23472	2458	41027	23240	6092	34085	17147	132061	21176
43 Net gain, noncapital assets.....	517889	*29943	*1867	*4610	2913	23341	87128	32149	37245	80387	29884	155775	32645
44 Dividends, domestic corporations.	28364	-	-	-	*190	*1278	3033	*1138	3461	2636	1922	494	14210
45 Dividends, foreign corporations..	14784	-	-	-	-	*11	*4	*396	*351	*2840	1744	3164	6274
46 Other receipts.....	1719959	68681	28104	39561	64063	125691	475150	129758	180965	160988	108252	137985	200760
47 Total deductions.....	168540067	2436347	3919588	5139192	8023028	15437983	42853095	15434190	14936452	12046149	9586761	12985441	25741842
48 Cost of goods.....	127342002	1962254	2733475	3767954	5514416	11164505	32276992	12075499	11363224	9274351	7336093	9733677	20139563
49 Compensation of officers.....	4329643	15337	221598	303523	531816	783576	1403622	357495	281570	148688	89475	850649	107892
50 Salaries and wages.....	12099707	130892	217379	296302	585985	1189052	3409524	1141640	1117086	919872	654772	938263	1498940
51 Repairs.....	627826	2772	15010	15385	50286	59413	158447	44647	55781	42936	52934	67647	62569
52 Bad debts.....	439493	10086	*3818	8563	36408	36801	110017	34007	32700	22462	20491	52565	71575
53 Rent paid on business property...	1745948	13748	99248	87330	126868	266530	450021	132280	150943	105385	67440	108951	137203
54 Taxes paid.....	2294098	22191	63592	72772	152128	269779	608482	187675	193338	146102	126639	149693	301708
55 Interest paid.....	2305674	9201	29757	40211	63826	97406	381247	158417	216912	175152	127553	288072	672920
56 Contributions or gifts.....	41047	*170	*978	455	3309	3813	7851	3106	2961	2242	2190	2562	11411
57 Amortization.....	134330	1113	2242	954	1656	4044	20539	11150	12677	13203	13237	9338	44175
58 Depreciation.....	3125325	23043	38085	37522	89134	164325	540785	181199	317196	303827	269545	320981	839684
59 Depletion.....	11255	-	-	-	-	-	*784	-	*4	*390	291	9760	25
60 Advertising.....	886598	13788	23579	22026	44145	79965	214524	77427	93779	71974	64910	83483	96998
61 Pension, prof sh, stock, annuity.	593249	*402	*10524	*3957	28517	69943	162697	49349	47056	34156	28476	39889	118281
62 Employee benefit programs.....	1179915	8503	21057	12660	45383	82207	237166	93477	109231	108583	92293	132775	236580
63 Net loss, noncapital assets.....	107647	*1577	*2531	*7334	2308	8544	7848	1441	4138	2040	16656	19151	34445
64 Other deductions.....	11276309	221269	436716	462244	746843	1158082	2862911	885381	937855	674787	578765	943585	1367871
65 Total receipts less total deducts..	4278885	54206	-7251	11662	228527	329669	1018052	428507	453243	324523	258421	281583	897742
Constructive taxable income from													
66 related foreign corporations.....	16473	-	-	-	-	-	-	-	*2739	*5317	600	2280	5537
67 Net income (less deficit), total...	4268610	54206	-7251	11662	228527	327107	1014805	426883	454956	327722	255491	280626	893875
68 Net income, total.....	5772944	102627	211630	157839	329484	419523	1343542	499343	553741	394249	328177	429684	1003105
69 Deficit, total.....	1504333	48422	218881	146177	100956	92416	328736	72460	98784	66527	72685	149058	109230
70 Net income (less def), Form 1120-A.	-3971	-	-12091	*-896	*9016	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	9272	9272	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1775666	*52573	24405	34220	162139	139788	599030	216550	213690	131149	54026	138447	9651
73 Statutory special deductions, total	459848	*4149	39884	23960	37686	48730	62889	20721	29157	24509	22675	33175	112312
74 Net operating loss deduction....	432413	*4149	39884	23960	37534	47835	60765	*19497	27467	21683	20590	30647	98401
75 Dividends received deduction....	27434	-	-	-	*152	*895	2124	1224	*1690	2826	2085	2528	13911
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3188428	*41877	23271	45614	124202	193995	591398	249583	296746	227957	251846	259965	881974
78 Income tax before credits, total...	1021627	*15354	3491	7177	23464	39286	171170	83035	102472	78796	86751	92128	318503
79 Regular tax.....	1003374	*14120	3491	7177	23260	39280	170450	82830	100672	77975	86097	89727	308296
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	16693	*2	-	-	195	*6	*1523	*183	1649	1727	394	20	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	270511	12128	109958	41254	32909	27468	35565	5663	3506	1091	482	278	209
2 Total assets.....	815708059	-	3796706	6787955	11654101	19465990	76095558	39099618	53601357	37904577	33474009	42893132	490935056
3 Cash.....	36483175	-	1063898	1201028	1684694	2310800	7193853	2812880	3328676	2402061	1669137	2407825	10408324
4 Notes and accounts receivable....	211238790	-	577025	1850469	3275983	6072718	25525117	12671557	18455037	12522412	10330756	13450677	106507039
5 Less: Allowance for bad debts.....	4907648	-	*39430	123615	18822	37900	354507	244734	435086	322916	290571	373976	2666091
6 Inventories.....	166530887	-	869394	1905703	3436103	6148060	24318653	12957080	16937930	11503324	10211047	11643201	66600393
7 U.S. govt. obligations, total....	41805815	-	*9344	*50233	*10608	*37024	370099	149523	225453	65769	50164	2330	40835267
8 Tax-exempt securities.....	2660118	-	-	*370	*9271	*24639	147916	*142258	127182	131744	117490	116796	1842453
9 Other current assets.....	129240112	-	159159	191946	460986	557618	2654341	1586397	2409106	1704211	1702529	2646343	115167477
10 Loans to stockholders.....	4128520	-	234148	284292	312836	386424	926108	388097	390915	116615	90699	166006	832381
11 Mortgage and real estate loans...	1858979	-	*9994	*33843	*31821	*22601	145248	33030	101526	63379	69730	109912	1237895
12 Other investments.....	81593679	-	75777	273614	357052	741401	2777483	1885464	2755807	2605143	3576690	63824659	63824659
13 Depreciable assets.....	190003649	-	2416174	3384113	4358567	7176850	24970121	12057469	14106553	9666260	7978077	9833465	94056000
14 Less: Accumulated depreciation	92284652	-	1736892	2592699	2841504	4762651	15411249	6957828	7637660	4881296	377868	464926	37035379
15 Depletable assets.....	6313744	-	*18034	*12681	*27816	*210	19888	*55841	*55556	*105728	106835	494251	5416906
16 Less: Accumulated depletion...	2972239	-	-	*7986	*13004	*48	*14299	*40120	*18807	*68498	44823	146063	2618589
17 Land.....	9488967	-	37150	92641	164657	333690	1427966	691762	986264	734432	518112	691108	3811186
18 Intangible assets (Amortizable)...	22700390	-	89709	269480	330587	307767	999949	680291	1402120	1179668	1589454	2212300	13639065
19 Less: Accumulated amortization	5785325	-	29466	109195	158415	115917	422259	262619	560324	313680	322577	580257	2910616
20 Other assets.....	17611098	-	42690	71037	224865	262705	821133	493270	971110	574774	870676	1292152	11986687
21 Total liabilities.....	815708059	-	3796706	6787955	11654101	19465990	76095558	39099618	53601357	37904577	33474009	42893132	490935056
22 Accounts payable.....	158635859	-	907145	1952737	2961190	5567831	21588553	9963074	14146417	9019222	7106004	9508619	75915066
23 Mort, notes, and bonds under 1 yr	135158883	-	319440	1489825	927487	1800184	8918588	6543495	8854645	6132929	6441978	6873497	86856815
24 Other current liabilities.....	156240341	-	347145	500747	742432	1114976	5064043	2946055	4530865	3263315	2546449	3248968	131935345
25 Loans from stockholders.....	21401082	-	2037496	1675555	1429971	2100300	5032283	1250895	1820110	849789	894664	199844	4110174
26 Mort, notes, bonds, 1 yr or more.	122311029	-	1233848	1076987	1712236	2192257	8103537	4264360	6933413	5375563	5015378	6646512	79756937
27 Other liabilities.....	27140736	-	75715	244822	223763	244927	1110352	729616	1199754	718285	901458	1207053	90485529
28 Net worth.....	194820129	-	-1124082	-152179	3657022	6445515	26278202	13402123	16116153	12545472	10568076	15208638	21875190
29 Capital stock.....	47848151	-	1067539	1043985	1202104	1304991	4413577	1800762	2262364	2040297	1918972	3398917	27394642
30 Paid-in or capital surplus.....	69271527	-	566140	1041490	987788	1586530	7369356	1983816	4699113	2917880	3684293	7278268	37156853
31 Retained earnings, appropriated.	786508	-	*10	*4440	*587	*26118	*167176	*49988	40000	*23077	2360	13243	423508
32 Retained earnings-unappropriated	54901538	-	-1875028	-1680742	1623862	3039273	7293925	4790108	2552693	3284684	2457726	2965491	30449546
33 Retained earnings (S Corp).....	31876344	-	-688276	-407424	286377	1002089	8869594	5369596	7223446	4699982	2719017	1834281	967662
34 Less: Cost of treasury stock...	9863939	-	194468	153927	443697	549485	1835425	592148	661462	420449	214293	281562	4517022
35 Total receipts.....	1607732866	21554185	26658427	28492397	45280212	68643739	265034748	115475807	160647761	105213260	83330959	103603793	583797578
36 Business receipts.....	1567564541	21195606	26213937	28129204	44866673	67576050	262188128	113938510	158934669	103686895	82209547	101783244	556842079
37 Interest.....	15437307	33491	14596	32665	45594	83873	293181	173346	208375	193836	215333	431428	13711589
38 Interest on govt. obligations....	216612	*535	*97	*981	*1169	4665	16362	14221	18119	14611	14166	11393	120293
39 Rents.....	2157763	2558	*5266	*2845	14083	27762	141723	69155	92617	69271	59834	76202	1596448
40 Royalties.....	1300957	*4346	*2908	*55	*2856	*8906	45169	*5219	31280	25256	45462	231333	898167
41 Net S-T cap gain less net LT loss	220970	*1622	*101	*461	*17682	21032	11493	23056	2035	11547	12495	119446	119446
42 Net L-T cap gain less net ST loss	1973119	12044	*17988	25570	43271	20285	66877	119572	139186	96744	93731	151960	1185893
43 Net gain, noncapital assets.....	4177548	61684	8463	15955	29134	30907	150604	47560	51617	57017	34840	76075	3613692
44 Dividends, domestic corporations.	383740	*2662	*1059	*910	3828	6695	37307	23280	32240	14167	7727	38842	215025
45 Dividends, foreign corporations..	721752	10	-	-	*993	*655	*2419	*205	17294	20487	8595	42561	628533
46 Other receipts.....	13578555	239627	394114	284111	272152	866259	2071948	1073244	1099308	1032941	630178	748259	4866412
47 Total deductions.....	1585404544	21619872	26572848	28431093	45000036	67960409	261476017	113206224	157703438	103125055	81596141	101733195	576980156
48 Cost of goods.....	1296612702	19048746	17512939	20812171	32483892	51914941	211692820	91173134	131414473	86785362	68895577	8118569	478760077
49 Compensation of officers.....	22625279	170097	1908329	1365012	2235581	2522751	6595431	2158591	2182613	994441	608316	543359	1078057
50 Salaries and wages.....	73243008	631089	1546113	1604595	3117296	4469908	14826064	7103780	8435351	5137806	3590038	4479480	18301489
51 Repairs.....	4090862	26762	108247	129118	189504	259202	897179	448655	437250	250360	189863	223493	931230
52 Bad debts.....	3388544	51661	71942	73194	108906	155728	618887	253606	415376	239529	164750	226051	1008915
53 Rent paid on business property...	12545217	149894	672921	660036	875704	1043499	2607298	980450	1299643	630028	526445	630393	2468908
54 Taxes paid.....	17576264	151466	454944	489457	833594	1093246	3763241	1733516	1867044	1250494	959695	1084588	3894979
55 Interest paid.....	25642496	171902	140251	181382	311570	437312	1877661	1067234	1490481	1017025	979604	1077760	16890314
56 Contributions or gifts.....	281649	736	5444	2851	7556	8267	33767	15755	24186	19021	20739	21816	121511
57 Amortization.....	3385868	27322	13571	18637	38979	32531	106713	80530	121084	71004	110287	108862	2656349
58 Depreciation.....	24981036	76424	215949	245143	386027	577706	2001851	980295	1122274	802313	751304	818188	17003561
59 Depletion.....	277536	*6820	-	-	*1134	-	*8637	*1018	*776	*1365	12923	41815	203048
60 Advertising.....	13703857	97645	145541	149695	399197	403139	1216489	541821	968298	745582	699790	995840	7340819
61 Pension, prof sh, stock, annuity.	3060488	10114	115912	82090	140210	155205	628885	273678	308269	189633	143110	171153	842228
62 Employee benefit programs.....	6276195	79761	90822	108859	191480	277718	964402	498591	663500	415282	326778	449606	2209397
63 Net loss, noncapital assets.....	563184	28517	*14944	26279	27725	19211	86831	26937	27600	15759	43915	47754	197712
64 Other deductions.....	77413061	890918	3554979	2482574	3651682	4590043	13549922	5868636	6925220	4560051	3573007	4694467	23071563
65 Total receipts less total deducts..	22328321	-65687	85579	61305	280176	683330	3558671	2269583	2944323	2088205	1734818	1870598	6817421
Constructive taxable income from													
66 related foreign corporations.....	1564127	*2491	-	-	-	-	*6774	*5679	*10310	20349	15133	13632	1489758
67 Net income (less deficit), total...	23675836	-63731	85482	60323	279007	678665	3549083	2261041	2936514	2093944	1735786	1872837	8186886
68 Net income, total.....	36228240	493013	1007689	731208	1022500	1417953	5436816	2949490	4044325	2794903	2190224	2478542	11661578
69 Deficit, total.....	12552405	556745	922207	670885	743493	732988	1887733	688449	1107811	700960	454439	605705	3474692
70 Net income (less def), Form 1120-A.	-43142	*-1129	-28681	-10841	*-2491	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	80018	80018	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	9141281	-70456	377991	191907	144662	512407	2385380	1396085	1900055	1165477	745571	322767	69435
73 Statutory special deductions, total	2762542	174309	122186	74095	93687	111063	330752	106492	222796	201655	167125	259635	898747
74 Net operating loss deduction....	2359521	172296	121486	73431	90975	105893	302980	87046	197013	181573	161479	212647	652702

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	23878	1565	8810	4687	3561	1991	2577	362	200	47	28	22	27
2 Total assets.....	124246462	-	281391	794168	1247622	1356749	5406946	2485664	3174390	1570141	1901185	3216036	102812170
3 Cash.....	4034537	-	51593	92499	142686	121229	452162	120226	190590	60594	92590	147420	2562947
4 Notes and accounts receivable....	44034486	-	57177	157607	292155	288660	1425113	682174	901447	523635	406254	1042300	38257966
5 Less: Allowance for bad debts.....	1078390	-	*815	*13	*801	*741	10919	5999	24820	8599	9413	23538	992731
6 Inventories.....	20436459	-	104909	422493	573960	731982	2380422	1123087	1266381	664750	752055	932097	11484323
7 U.S. govt. obligations, total....	115114	-	-	*5652	-	-	*17911	-	*28342	-	1765	-	61445
8 Tax-exempt securities.....	*39563	-	-	-	-	-	*15471	-	-	-	894	465	22734
9 Other current assets.....	6718350	-	*6846	21164	28509	16733	132851	57215	95632	29165	107106	111641	6111487
10 Loans to stockholders.....	263437	-	*27716	*14703	19803	*906	43550	35250	74322	*5696	4774	10511	26206
11 Mortgage and real estate loans....	*252601	-	-	-	*818	-	*2443	-	-	*469	-	-	248871
12 Other investments.....	10301654	-	*1837	*14929	*22776	*10934	156236	127083	91269	51789	139076	371191	9314533
13 Depreciable assets.....	52744592	-	162819	343765	456735	478679	1631762	621492	821202	342221	544762	777455	46563701
14 Less: Accumulated depreciation	18948430	-	131880	257537	320201	339495	1021182	341726	382420	171964	243076	332821	15406127
15 Depletable assets.....	24124	-	-	-	-	-	-	-	-	-	-	24124	-
16 Less: Accumulated depletion....	17674	-	-	-	-	-	-	-	-	-	-	17674	-
17 Land.....	1134241	-	*4529	*5872	*15117	*37163	79236	27748	48045	33394	25463	60571	797104
18 Intangible assets (Amortizable)..	1532133	-	*118	*2314	11007	*16452	43281	10356	20436	36280	44239	123572	1224078
19 Less: Accumulated amortization	477868	-	*85	*1350	7986	*14753	24725	5175	8669	*6617	4937	49282	354288
20 Other assets.....	3137531	-	-3373	-27929	13043	9001	83334	33934	52631	9330	39634	38005	2889921
21 Total liabilities.....	124246462	-	281391	794168	1247622	1356749	5406946	2485664	3174390	1570141	1901185	3216036	102812170
22 Accounts payable.....	28127816	-	106522	122880	226101	255730	1265867	771297	783900	302399	380794	638491	23273835
23 Mort, notes, and bonds under 1 yr	23742515	-	*25987	47286	131539	123106	565914	597734	580012	381980	335921	402863	20550171
24 Other current liabilities.....	10885920	-	27000	34337	55116	97142	299042	140938	150053	125539	135658	125548	9535646
25 Loans from stockholders.....	3258930	-	107857	288322	60981	162319	414489	56879	47691	*36947	858	40283	2042304
26 Mort, notes, bonds, 1 yr or more.	29666306	-	*78144	134969	160804	170679	643335	139736	519686	205335	332448	389405	26891765
27 Other liabilities.....	1212284	-	*150	*1078	*1407	*216	62636	11386	189431	6375	31055	58774	849776
28 Net worth.....	27352693	-	-64269	165296	611674	547557	2155663	767693	903617	511566	684451	1400773	19668672
29 Capital stock.....	6494306	-	98131	130072	111441	72586	237026	112061	141164	41223	155313	386834	5026656
30 Paid-in or capital surplus.....	6378100	-	*44645	208511	107441	61226	176134	134640	469965	96487	220302	392374	4466375
31 Retained earnings, appropriated.	21828	-	-	-	-	-	*16895	-	*4332	-	25	576	-
32 Retained earnings-unappropriated	13135021	-	-108721	71178	450313	375077	1275294	304300	-200993	218017	245343	328619	10176595
33 Retained earnings (S Corp).....	2081160	-	18811	*-186628	*68787	168993	605606	250769	539510	*189645	82904	342763	-
34 Less: Cost of treasury stock....	757722	-	*117135	*57837	*126308	130325	155292	34077	50361	*33805	19437	32192	954
35 Total receipts.....	207361384	412835	2919268	4942640	4808459	4557715	15395841	5919677	7399278	4075979	3743092	7901075	145285526
36 Business receipts.....	200394323	417933	2898806	4923948	4793663	4535821	15206992	5833201	7311605	4033073	3677513	7681568	139080201
37 Interest.....	2284447	*552	*372	1542	2841	2940	23527	8396	13483	6586	11993	84566	2127650
38 Interest on govt. obligations....	2143	-	-	*5	*8	-	*842	-	-	*3	526	222	536
39 Rents.....	341702	*64	-	*1074	*1880	*1146	4528	*2584	*5274	*1640	2585	4625	316302
40 Royalties.....	15190	-	-	-	-	-	*33	-	-	-	9815	1434	3907
41 Net S-T cap gain less net LT loss	*3366	-	-	-	-	*491	-	-	-	-	1	432	2443
42 Net L-T cap gain less net ST loss	48565	-	-	*2	*748	-	1822	*1123	*17071	*134	249	2500	24916
43 Net gain, noncapital assets.....	3041548	*204	*650	*1535	*1797	*566	9416	8546	8122	*1338	4426	3367	3001581
44 Dividends, domestic corporations.	21594	-	-	-	*1271	*237	*315	*2	*86	*10664	93	320	8606
45 Dividends, foreign corporations..	16122	-	-	-	-	-	-	-	-	-	-	7147	8976
46 Other receipts.....	1192383	*-5918	19440	14534	6250	16515	148366	65825	43637	22541	35892	114894	710408
47 Total deductions.....	206062638	425112	2918427	4961887	4736278	4523829	15153024	5815315	7227102	3944122	3664422	7705922	144987198
48 Cost of goods.....	159989057	301956	2180924	4100919	3287859	3481552	11709333	4531497	5684277	3281152	2964627	6621633	111843329
49 Compensation of officers.....	1677332	*29274	247648	164184	243852	108868	411572	103352	108886	44841	24299	26757	141800
50 Salaries and wages.....	6926102	*26947	102445	213426	456748	357729	1155516	496997	591263	251045	223693	259302	2790989
51 Repairs.....	341316	*1355	14047	13110	22968	14986	46600	19592	29475	9909	11222	13788	144263
52 Bad debts.....	484082	*648	*8827	4507	10822	5233	32851	7072	16462	6067	5129	7683	378780
53 Rent paid on business property...	1300366	*11482	48840	80350	102963	69400	227160	66752	83223	35621	40563	43624	490388
54 Taxes paid.....	1530860	5201	41127	54722	83159	76439	210544	82104	96349	38347	44020	52452	746396
55 Interest paid.....	4912921	*3440	10169	25814	32059	26473	139505	69288	91979	45240	44791	64880	4359283
56 Contributions or gifts.....	24938	-	*853	*119	655	*180	2939	470	337	450	1160	921	16855
57 Amortization.....	132785	27	*40	*698	*1957	*2544	5201	2857	2286	1152	1221	7600	107200
58 Depreciation.....	13133031	*1865	10891	29459	37103	36507	139619	56595	73432	32581	64082	57038	12593860
59 Depletion.....	1664	-	-	-	-	-	-	-	-	-	-	1664	-
60 Advertising.....	4914282	*1853	19931	20303	48370	31685	99579	34644	42413	23946	33229	179389	4378939
61 Pension, prof sh, stock, annuity.	311352	32	*3434	*5088	9700	*8429	31553	11418	14457	9794	8501	7218	201729
62 Employee benefit programs.....	935915	*3599	7307	9904	22441	20211	81546	26195	50403	18103	20810	16748	658648
63 Net loss, noncapital assets.....	25878	*32	*11	*85	*2262	*1451	864	*1136	1120	*84	625	460	17746
64 Other deductions.....	9420756	37400	221934	239199	373360	260140	858642	305345	340742	145792	176446	344765	6116992
65 Total receipts less total deducts..	1298746	-12277	841	-19247	72181	33887	242817	104362	172175	131857	78670	195153	298328
Constructive taxable income from													
66 related foreign corporations.....	*10796	-	-	-	-	-	-	-	*354	-	-	2010	8431
67 Net income (less deficit), total...	1307399	-12277	841	-19252	72173	33887	241975	104362	172530	131854	78144	196940	306223
68 Net income, total.....	3179411	*20756	64060	67107	112124	58219	289800	134655	221087	131854	92787	242394	1744566
69 Deficit, total.....	1872012	*33034	63219	86360	39951	24333	47826	*30293	48557	-	14644	45453	1438343
70 Net income (less def), Form 1120-A.	*-4217	-	*-7091	*2874	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*8	*8	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	462682	*-970	8257	*-8212	*27874	20686	84638	47548	131651	*61685	15277	74248	-
73 Statutory special deductions, total	226338	*9139	*14318	*10816	*890	6435	25416	*9294	*16933	*9423	7079	7644	108950
74 Net operating loss deduction....	203035	*9139	*14318	*10816	-	*6269	*25196	*9293	*16877	*1372	6332	6800	96623
75 Dividends received deduction....	22624	-	-	-	*890	*166	*220	*2	*56	*8050	69	844	12327
76 Public utility div paid deduction	679	-	-	-	-	-	-	-	-	-	679	-	-
77 Income subject to tax.....	2365414	*2379	*18707	14652	61349	24892	169609	75145	70318	60746	68828	159513	1639276
78 Income tax before credits, total...	798388	*888	*2806	2565	12454	4944	47556	24774	24235	20766	24270	56729	576602
79 Regular tax.....	792480	*357	*2806	2565	12454	4944	47432	24746	23791	20734	23402	55568	573682
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3368	-	-	-	-	-	*124	*28	*1219	-	603	368	1026
83 Environmental tax.....	2205	-	-	-	-	-	-	-	*32	*31	64	184	1894
84 Foreign tax credit.....	*5841	-	-	-	-	-	-	-	*566	-	3	2571	2701
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	7990	-	-	-	-	-	-	-	-	-	174	2	7814
88 Prior year minimum tax credit.....	125174	-	-	-	-	-	*280	*10	*508	*16			

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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: Furniture and
home furnishings

MINOR INDUSTRY 5020 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.....	9097	*560	4763	*1122	658	957	795	160	50	23	6	3	-
2 Total assets.....	6603819	-	171840	*165673	233852	702094	1769132	1124072	835715	807268	430138	364033	-
3 Cash.....	582659	-	43243	*22628	18610	46972	187045	56145	15423	76396	19499	96697	-
4 Notes and accounts receivable....	2133835	-	*24703	*36508	*43492	218556	599586	440436	272682	282706	145425	69741	-
5 Less: Allowance for bad debts.....	63220	-	*1077	-	*3031	*1460	13673	16005	9073	*9490	5723	3688	-
6 Inventories.....	2460802	-	50840	*92990	*76362	297365	685501	434715	286998	220001	189945	126085	-
7 U.S. govt. obligations, total....	*32183	-	-	-	-	-	-	-	*32183	-	-	-	-
8 Tax-exempt securities.....	*24886	-	-	-	-	-	*23983	*855	-	-	-	48	-
9 Other current assets.....	253792	-	*4066	*4972	*48955	11546	34945	29055	65869	27302	22352	4731	-
10 Loans to stockholders.....	55986	-	*254	*715	*20910	*13199	*14877	*2180	*3851	-	-	-	-
11 Mortgage and real estate loans...	*2386	-	-	-	-	-	-	-	*2240	-	-	-	-
12 Other investments.....	224548	-	-	-	*123	*32837	53777	*16269	77494	*36526	3941	3581	-
13 Depreciable assets.....	1578190	-	124593	*18735	*74354	163013	377936	283960	116391	236572	39296	143339	-
14 Less: Accumulated depreciation	869204	-	77898	*12133	*43821	106186	209627	167292	62704	80955	19114	89472	-
15 Depletable assets.....	*12681	-	-	*12681	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*7986	-	-	*7986	-	-	-	-	-	-	-	-	-
17 Land.....	56344	-	-	-	-	-	*10713	*29081	*1838	*7123	2413	5178	-
18 Intangible assets (Amortizable)...	71409	-	*2664	*148	*197	*25948	7870	*6607	*15488	*7359	4353	775	-
19 Less: Accumulated amortization	23769	-	*841	*89	*168	*3721	2745	*3112	*5178	*5837	2044	33	-
20 Other assets.....	78297	-	*1294	*-3495	*-2132	4026	-1056	11178	22214	9565	29650	7052	-
21 Total liabilities.....	6603819	-	171840	*165673	233852	702094	1769132	1124072	835715	807268	430138	364033	-
22 Accounts payable.....	1731837	-	*40828	*62921	*39374	202728	503970	329943	174819	239264	92354	45636	-
23 Mort, notes, and bonds under 1 yr	877678	-	*18920	-	*5396	32077	214176	198286	*127057	123729	118369	39666	-
24 Other current liabilities.....	636398	-	15326	*3865	*52995	80103	129718	102530	73249	84282	34112	60218	-
25 Loans from stockholders.....	488480	-	55326	*89168	*23637	90717	129250	*15371	*51551	*30956	2505	-	-
26 Mort, notes, bonds, 1 yr or more.	829187	-	*22020	*1555	*18018	67622	149931	115716	*236968	*100617	79703	37038	-
27 Other liabilities.....	91647	-	*4092	*2540	*18253	*8118	*2251	*4698	*10111	*13326	3251	25008	-
28 Net worth.....	1948591	-	15328	*5624	76178	220729	639836	357529	161961	215095	99844	156467	-
29 Capital stock.....	340302	-	43622	*20402	45322	21953	77150	66096	11769	12802	35092	6094	-
30 Paid-in or capital surplus.....	485557	-	*457	*2150	*3308	*49136	258442	*55772	*14346	*81076	8052	12817	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	717310	-	-46578	*4190	*5397	88983	230051	213822	*-60731	*77972	42011	162194	-
33 Retained earnings (S Corp).....	576696	-	*17827	*-20825	*23635	*79245	97673	*46847	*197926	*60532	14772	59063	-
34 Less: Cost of treasury stock...	171274	-	-	*293	*1483	*18587	23481	*25008	*1350	*17287	83	83702	-
35 Total receipts.....	20064576	*413290	1309249	*637605	849573	2506651	4615649	3198338	1892176	2584261	993369	1064417	-
36 Business receipts.....	19538292	*411845	1300554	*590293	847229	2495612	4507599	3080001	1871197	2426627	951003	1056333	-
37 Interest.....	15877	*184	*140	*127	*1533	*1432	2542	*2451	*1419	*3005	529	2516	-
38 Interest on govt. obligations....	*3334	-	-	-	-	-	*1585	*175	*1347	-	189	38	-
39 Rents.....	9133	*209	-	-	-	*49	*3888	*4190	*385	*286	127	-	-
40 Royalties.....	*4524	-	-	-	-	*3725	-	-	*662	-	-	137	-
41 Net S-T cap gain less net LT loss	*29	-	-	-	-	-	-	-	*29	-	-	-	-
42 Net L-T cap gain less net ST loss	*14527	*31	*10	-	-	-	-	*70	-	*14416	-	-	-
43 Net gain, noncapital assets.....	2135	*435	-	-	-	*295	*433	*212	*3	*744	-	14	-
44 Dividends, domestic corporations.	*1504	*101	-	-	-	-	*1386	*17	-	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	475221	*485	*8544	*47185	*811	5539	98216	111223	17134	139183	41521	5380	-
47 Total deductions.....	19614897	*418290	1283703	*622352	831553	2459716	4540915	3164278	1825371	2516849	981807	970063	-
48 Cost of goods.....	14183905	*313155	873943	*424387	553515	1829657	2990570	2451757	1287513	1995295	818625	645488	-
49 Compensation of officers.....	624224	*755	55680	*41274	*40402	116648	221055	50132	49853	29124	6127	13174	-
50 Salaries and wages.....	1500422	*35751	62126	*25904	*42096	154746	475978	218531	136128	200737	63270	85156	-
51 Repairs.....	60715	*749	9836	*2748	*2701	3950	18581	8300	4654	4074	1944	3179	-
52 Bad debts.....	60365	*1700	*2122	-	*1017	3195	22825	10038	6634	5651	2465	4721	-
53 Rent paid on business property...	433219	*5805	54154	*47369	*40914	63303	114566	32671	33894	18334	7744	14466	-
54 Taxes paid.....	285280	*5371	35482	*18368	9838	38036	75526	27402	23132	26220	8305	17600	-
55 Interest paid.....	188159	*9997	8102	*2850	*3827	14145	41050	33905	35820	16484	14782	7196	-
56 Contributions or gifts.....	5899	*6	*317	-	*21	*158	617	*268	*14	*1059	200	3239	-
57 Amortization.....	12931	*3554	*358	*30	*14	*2448	702	*3072	*1453	*471	666	164	-
58 Depreciation.....	122939	*2228	13700	*2048	*2797	11696	34792	20047	8788	15053	2458	9333	-
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	252007	*1793	11752	*6083	*36502	15891	42216	26450	80474	11284	12588	6974	-
61 Pension, prof sh, stock, annuity.	39795	-	*7	*3047	-	*6771	10929	4788	6172	*2914	1317	3851	-
62 Employee benefit programs.....	90804	*3219	*2618	*589	*584	6036	24039	20754	9138	14034	1342	8451	-
63 Net loss, noncapital assets.....	23525	-	*1890	-	-	*1599	*16090	*471	*780	*516	2177	2	-
64 Other deductions.....	1730706	*34208	151617	*47656	97325	191437	451379	255693	140925	175600	37797	147068	-
65 Total receipts less total deducts..	449679	*-5001	25546	*15253	18019	46935	74734	34060	66804	67412	11562	94354	-
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	446345	*-5001	25546	*15253	18019	46935	73149	33885	65457	67412	11374	94316	-
68 Net income, total.....	647528	*11070	43529	*30413	*31978	69381	117483	65538	79004	91290	13527	94316	-
69 Deficit, total.....	201183	*16071	*17983	*15160	*13959	*22445	44334	*31653	*13547	*23878	2153	-	-
70 Net income (less def), Form 1120-A.	*-1875	-	*697	-	*-2572	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-1049	*-1049	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	320529	*115	*35671	*11462	*25167	*46154	58606	*28881	*76561	*27317	6144	4450	-
73 Statutory special deductions, total	25156	*4195	*4447	*5229	-	*70	*1319	*5709	*2443	*15	-	1729	-
74 Net operating loss deduction....	24080	*4124	*4447	*5229	-	*70	*325	*5697	*2443	*15	-	1729	-
75 Dividends received deduction....	*1077	*71	-	-	-	-	*994	*12	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	289994	*6760	*2265	-	*3554	45139	41851	*30948	-	*63958	7382	88137	-
78 Income tax before credits, total...	94808	*2302	*340	-	*573	13525	12160	*10354	*22	*21880	2515	31139	-
79 Regular tax.....	94357	*2299	*340	-	*573	13525	12160	*10286	-	*21831	2510	30835	-
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*291	-	-	-	-	-	-	*68	*22	-	-	202	-
83 Environmental tax.....	157	-	-	-	-	-	-	-	-	*49	5	103	-
84 Foreign tax credit.....	8	-	-	-	-	-	-	-	-	8	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*306	-	-	-	-	-	*41	-	-	265	-	-	-
88 Prior year minimum tax credit.....	*1093	*70	-	-	-	-	*31	-	-	991	-	-	-
89 Income tax after credits, total....	93401	*2231	*340	-	*573	13525	12087	*10354	*22	*20615	2515	31139	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	13724	*290	4202	2068	1828	1930	2589	510	215	57	17	11	5
2 Total assets.....	22699752	-	132199	350766	654990	1413921	5740892	3483553	3214654	1859883	1116991	1586542	3145361
3 Cash.....	1267727	-	43642	88448	71057	139574	355356	193688	131300	67994	52309	59654	64705
4 Notes and accounts receivable....	7498500	-	*6668	47279	198501	408046	1975881	1190689	1320859	641286	383704	617979	707608
5 Less: Allowance for bad debts.....	167807	-	-	*17	*334	*5461	26664	23799	44792	27626	14057	17334	7722
6 Inventories.....	6242959	-	*1742	*91151	173186	413701	1999331	1204848	983839	461549	294619	413711	205282
7 U.S. govt. obligations, total....	*56799	-	-	-	*9987	-	*44726	*4	-	-	2080	-	1
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	670424	-	*8047	*5949	23467	73528	106448	78987	94763	72740	55052	39539	111903
10 Loans to stockholders.....	212118	-	*15144	*13049	*8371	42560	40387	55344	23621	*9626	4015	-	-
11 Mortgage and real estate loans...	43151	-	-	-	*476	*4963	*17111	*585	*14525	*987	-	1005	3498
12 Other investments.....	1813817	-	*7159	*21039	*35406	28768	196588	176457	63533	120641	31423	55393	1075592
13 Depreciable assets.....	8313031	-	124128	211988	306952	782516	1984843	1146897	1037195	704119	445108	512067	1057219
14 Less: Accumulated depreciation	4603961	-	76299	142779	199711	557075	1192328	687754	585500	341702	202495	250270	368049
15 Depletable assets.....	*70962	-	-	-	-	-	*325	*0	*24153	-	-	14478	32007
16 Less: Accumulated depletion...	*3855	-	-	-	-	-	*325	-	-	-	-	1539	1992
17 Land.....	616258	-	-	*3047	*8997	*40346	171226	71397	62863	66166	41976	52735	97505
18 Intangible assets (Amortizable)...	370201	-	*1883	*5662	*14118	*6621	26196	39739	17718	49782	21508	43018	143957
19 Less: Accumulated amortization	104791	-	*178	*1931	*7147	*1223	12451	18443	8072	4558	7637	6910	36240
20 Other assets.....	404219	-	*264	*7882	11665	37057	54240	54914	76830	38880	9385	53017	60086
21 Total liabilities.....	22699752	-	132199	350766	654990	1413921	5740892	3483553	3214654	1859883	1116991	1586542	3145361
22 Accounts payable.....	4441536	-	*19319	44949	144800	342765	1294818	644576	726660	311853	227667	408240	275887
23 Mort, notes, and bonds under 1 yr	3727952	-	*13062	*101232	62280	114270	859471	601999	572282	292299	135990	227503	747563
24 Other current liabilities.....	1575949	-	*15497	*77109	15161	67200	245224	190679	220350	142570	105756	140635	355767
25 Loans from stockholders.....	1135920	-	*138606	*71826	61379	161968	336245	154229	153404	*20700	33972	2632	960
26 Mort, notes, bonds, 1 yr or more.	3449567	-	*165958	*94157	101704	232383	708226	298304	311155	338610	176809	355455	666807
27 Other liabilities.....	467980	-	*29812	*845	*1217	*11193	105859	86565	65861	6424	59120	27663	73421
28 Net worth.....	7900847	-	-250056	-39350	268449	484141	2191049	1507201	1164941	747427	377677	424413	1024956
29 Capital stock.....	1323524	-	18510	14466	30928	81891	313485	67176	37518	214455	87087	90475	367533
30 Paid-in or capital surplus.....	1615009	-	*4924	*39404	28306	44543	174925	174400	117297	85774	46408	68425	830602
31 Retained earnings, appropriated.	*83349	-	-	-	-	-	*9847	-	*474	-	-	-	73028
32 Retained earnings-unappropriated	2909242	-	-140821	*-114690	111090	328025	1073071	624080	600437	199962	236534	235253	-243699
33 Retained earnings (S Corp).....	2301471	-	*-128576	*21469	*113838	43272	779846	660930	480449	258893	35247	36102	-
34 Less: Cost of treasury stock...	331748	-	*4094	-	*15713	*13589	160126	*19385	71235	*11656	27598	5842	2509
35 Total receipts.....	71577063	*103309	1015681	1254489	3018773	4701187	20660851	10659478	12100072	5942129	3125754	4771710	4223628
36 Business receipts.....	70676998	*76072	1012345	1248023	2998225	4651088	20447763	10583216	11990689	5868872	3102379	4742448	3955879
37 Interest.....	195246	*175	*650	*1590	5512	8751	34512	11688	10910	18649	7953	8130	86725
38 Interest on govt. obligations....	1181	-	-	-	-	*71	*533	*110	*156	-	185	90	36
39 Rents.....	130256	*28	-	*279	*2786	*4635	10551	*4090	14740	*15243	407	889	76608
40 Royalties.....	*3940	-	-	-	-	-	*16	-	*436	*41	-	-	3447
41 Net S-T cap gain less net LT loss	*5609	-	-	-	-	*4216	*0	-	*611	-	67	147	568
42 Net L-T cap gain less net ST loss	34848	-	-	-	*2367	*4365	3821	*3830	13783	*1329	1144	728	3481
43 Net gain, noncapital assets.....	76489	*8699	*382	*446	*1074	*5506	48737	3304	4454	848	1594	1445	-
44 Dividends, domestic corporations..	70527	-	-	*4	*720	*504	1699	*2058	*123	*460	1918	2	63039
45 Dividends, foreign corporations..	*2462	-	-	-	*993	-	*640	-	-	*217	188	-	423
46 Other receipts.....	379507	*18336	*2304	*4147	7096	22052	112580	51182	64171	36470	9919	17830	33420
47 Total deductions.....	70429241	*96572	1001029	1314288	2955627	4612857	20338034	10494383	11842292	5818787	3084434	4721630	4149306
48 Cost of goods.....	58642354	*72109	611850	1024659	2353196	3516206	17024751	8724880	10220249	4941603	2674326	4018948	3459577
49 Compensation of officers.....	1441176	*4066	*118412	*41012	81959	211670	461328	223463	182959	55919	12797	29211	13883
50 Salaries and wages.....	3571799	*3139	*38837	*33205	136641	223959	1065168	617660	584799	304522	124157	286753	152957
51 Repairs.....	264887	*507	2921	13536	16309	34447	58768	39089	43802	22172	11479	12597	9261
52 Bad debts.....	260281	*892	*326	*22592	10738	28730	82548	33687	35637	15528	7123	9761	12720
53 Rent paid on business property...	668645	*2316	28497	18928	69355	78178	180652	76244	96946	43529	20026	34627	19347
54 Taxes paid.....	790502	*2302	16379	20944	76994	67122	225975	107788	97917	61884	29394	46790	37013
55 Interest paid.....	781900	*1819	*4352	16441	20300	39234	173403	105341	104965	66656	32735	56453	160201
56 Contributions or gifts.....	9341	*13	*1434	*15	335	479	2404	1172	1189	1012	372	739	178
57 Amortization.....	32748	-	*91	*1282	*1638	*1009	4093	2308	6465	3436	2624	4102	5700
58 Depreciation.....	691868	*862	21385	28649	31762	63241	166245	89615	77870	58833	38573	47580	67253
59 Depletion.....	13000	*2825	-	-	-	-	*4141	*48	*150	*6	4514	919	397
60 Advertising.....	149848	*386	*5842	*1402	9296	11593	50166	27730	13877	12585	10036	2820	4113
61 Pension, prof sh, stock, annuity.	175176	-	*10516	*1492	*2561	21556	49706	24185	25476	17711	7945	10239	3789
62 Employee benefit programs.....	313525	*354	*4279	*847	14469	22077	79305	41982	52035	29574	11330	27141	30131
63 Net loss, noncapital assets.....	18103	-	-	*101	-	-	*1555	7076	*363	*2707	*432	479	5360
64 Other deductions.....	2604087	*4984	135908	89183	130073	291801	702304	378829	295250	183384	92023	132923	167426
65 Total receipts less total deducts..	1147822	*6737	14652	-59799	63146	88330	322817	165095	257780	123343	41320	50080	74323
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total...	1146641	*6737	14652	-59799	63146	88259	322284	164984	257624	123343	41136	49990	74286
67 Net income, total.....	1614778	*22209	*54836	*33836	81351	113713	415335	235679	288399	127894	57893	91880	91752
68 Deficit, total.....	468137	*15472	40184	*93635	*18205	25455	93051	70694	30775	*4552	16757	41890	17466
69 Net income (less def), Form 1120-A.	*-451	-	*-451	-	-	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120-F.	*-148	-	*-148	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120s..	608940	*-15323	*23307	*-13512	*57077	52704	216530	100545	111850	56066	9336	10362	-
72 Statutory special deductions, total	164886	*20175	*3784	*3290	*504	*15760	9966	*2171	*20676	*1391	1260	48	85863
73 Net operating loss deduction.....	109926	*20175	*3784	*3287	-	*15460	*8590	*731	*20586	*1068	766	46	35432
74 Dividends received deduction.....	54961	-	-	*3	*504	*300	*1375	*1440	*91	*322	493	1	50431
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax.....	676572	*2035	*13420	*3161	20660	43939	176406	78786	136190	67151	47297	81605	5922
77 Income tax before credits, total...	216466	*691	*2013	*527	3767	9406	51802	26292	46575	23022	17386	28210	6775
78 Regular tax.....	209201	*691	*2013	*474	3767	9392	51283	26292	46260	22791	16108	28115	2013
79 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minimum tax.....	7484	-	-	-	-	-	*518	-	*837	*191	1231	-	4708
82 Environmental tax.....	309	-	-	-	-	-	-	-	72	*40	47	95	54
83 Foreign tax credit.....	*1149	-	-	-	*1146	-	*2	-	-	*0	-	1	-
84 U.S. Possessions tax credit.....	820	-	-	-	-	-	159	-	660	-	-	-	-
85 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit.....	*1095	-	-	-	*148	-	-	*320	*606	*2	-	-	20
87 Prior year minimum tax credit.....	*2552	-	-	-	-	-	*606	-	*635	*563	-	747	-
88 Income tax after credits, total....	210850	*691	*2013	*527	2473	9406	51034	25973	44674	22456	17386	27462	6755

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9268	*264	4509	1154	1083	960	929	175	114	32	26	13	7
2 Total assets.....	18115645	-	137643	183517	368253	680409	2113355	1104372	1762841	1180171	1844994	1918059	6822031
3 Cash.....	1133871	-	24887	*38742	86549	55569	216531	44924	84696	103453	71139	86071	321311
4 Notes and accounts receivable....	5651906	-	*1298	*21297	85451	156012	682013	438375	625345	381290	597934	685530	1977363
5 Less: Allowance for bad debts.....	220220	-	-	-	-	*1410	9035	8205	24437	34707	34477	24522	83427
6 Inventories.....	5699256	-	66787	*55590	126854	299899	803113	360107	673617	385180	635493	580167	1712449
7 U.S. govt. obligations, total....	*12976	-	-	-	-	-	-	-	*9631	-	3345	-	-
8 Tax-exempt securities.....	*9626	-	-	-	-	-	*515	-	*6675	-	-	4	2432
9 Other current assets.....	1073704	-	*8670	*18727	*2644	16042	60269	77349	105443	38993	101996	94226	549347
10 Loans to stockholders.....	72591	-	*336	-	*99	*26469	26876	*1197	*2989	-	14256	365	4
11 Mortgage and real estate loans...	*7566	-	-	-	-	-	*6169	*281	1116	-	-	-	-
12 Other investments.....	1367104	-	*10076	*488	*2082	*33489	73474	*67261	32106	*82666	164748	109861	790853
13 Depreciable assets.....	4094434	-	58886	*29854	55532	202520	573608	155858	306218	340529	303463	324455	1743512
14 Less: Accumulated depreciation	2094444	-	35154	*18897	28108	118388	365494	69003	150678	180313	151111	149239	828059
15 Depletable assets.....	*298	-	-	-	-	-	*298	-	-	-	-	-	-
16 Less: Accumulated depletion...	*298	-	-	-	-	-	*298	-	-	-	-	-	-
17 Land.....	248991	-	-	-	-	*3544	*34141	*11328	21950	9355	19181	18786	130706
18 Intangible assets (Amortizable)...	592421	-	*3247	*24129	*26596	9241	16678	18737	53249	46679	94991	48554	250322
19 Less: Accumulated amortization	132878	-	*1309	*2291	*4371	*5424	7595	3059	*31490	13423	12683	11078	40154
20 Other assets.....	598740	-	*-81	*15878	*14925	*2847	2094	9222	46411	20469	36720	154881	295373
21 Total liabilities.....	18115645	-	137643	183517	368253	680409	2113355	1104372	1762841	1180171	1844994	1918059	6822031
22 Accounts payable.....	3576609	-	*495	*30246	158935	331643	691863	245745	501047	219880	211786	324556	860413
23 Mort, notes, and bonds under 1 yr	5113638	-	*1775	*17347	*3006	115784	321404	249370	340439	143670	478840	604799	2837205
24 Other current liabilities.....	1410693	-	*7543	*34434	11474	28011	135686	75887	167300	133395	180975	106955	529032
25 Loans from stockholders.....	894604	-	119146	*158625	*8955	60864	129448	*31848	246678	*115045	4934	19022	38
26 Mort, notes, bonds, 1 yr or more.	1885012	-	*3179	*20949	*59469	44577	217109	213232	287448	260007	276433	121268	381342
27 Other liabilities.....	305587	-	*8082	-	*4544	*9307	34712	*7680	-57468	*18430	14354	168530	97415
28 Net worth.....	4929502	-	-2577	-78085	121870	90222	583134	280609	277396	289744	677672	572930	2116588
29 Capital stock.....	1145551	-	28344	40460	63086	29517	96420	15946	61725	75698	188022	174183	372149
30 Paid-in or capital surplus.....	2498476	-	*23793	*36636	*1344	*38093	231367	66967	213847	286339	277822	167911	1154355
31 Retained earnings, appropriated.	*6876	-	-	-	-	*535	*3827	-	-	-	-	-	2514
32 Retained earnings-unappropriated	995931	-	-20054	*-31758	19432	64897	144083	34523	32132	-128813	61860	231251	588377
33 Retained earnings (S Corp).....	334200	-	*-34640	*-123423	*43895	*-38139	125273	*163636	-12728	*60359	149967	-	-
34 Less: Cost of treasury stock...	51531	-	*21	-	*5886	*4681	*17836	*464	*17580	*3839	-	415	807
35 Total receipts.....	35485590	*416260	694283	*298828	838923	1917805	5384061	2606400	3697982	1800801	2981039	2876389	11972818
36 Business receipts.....	34968970	*412865	693022	*298558	836939	1892115	5319092	2563199	3645541	1772819	2917672	2799835	11817314
37 Interest.....	143117	*1034	*645	*120	*1412	1402	6205	22290	5332	8876	14200	26968	54635
38 Interest on govt. obligations....	1378	*211	-	-	-	-	*57	-	*600	14	96	65	336
39 Rents.....	14488	10	-	-	-	*641	*2668	*1481	*399	*1377	544	3868	3500
40 Royalties.....	70193	*1160	-	-	-	-	*115	*434	*2711	*1689	11399	17789	34896
41 Net S-T cap gain less net LT loss	*6459	-	-	-	-	-	*328	-	-	-	-	-	6130
42 Net L-T cap gain less net ST loss	21360	670	*297	-	*99	-	*3651	*53	*14982	*1407	13	31	157
43 Net gain, noncapital assets.....	9481	48	-	-	*-0	*141	*679	*238	*272	*358	6832	99	814
44 Dividends, domestic corporations.	2687	-	*152	-	*25	-	*48	*366	*25	*3	567	1	1498
45 Dividends, foreign corporations..	*2051	-	-	-	-	-	*298	-	-	-	444	1309	-
46 Other receipts.....	245406	*262	*167	*150	*448	23506	50921	18340	28121	14259	29272	26423	53538
47 Total deductions.....	34876276	*418526	684963	301619	816488	1928560	5371994	2523236	3745600	1833722	2849620	2703826	11698032
48 Cost of goods.....	25456791	*273963	341126	*150870	549150	1333791	3885031	1943658	2820378	1283194	2105377	1925924	8844328
49 Compensation of officers.....	655189	*10791	*92250	*11144	38913	111369	180918	47601	44652	21149	43076	24573	28752
50 Salaries and wages.....	2068777	*19541	*73182	*43627	27726	190341	400741	130285	190285	122823	173163	139542	557522
51 Repairs.....	70385	*913	*685	*378	1050	3114	19703	5563	6160	3727	5958	5866	17267
52 Bad debts.....	157729	*512	-	*720	*1911	*4491	16861	11516	49370	11629	32045	11532	17143
53 Rent paid on business property...	340404	*1995	*10850	*13718	20710	41328	73348	19894	25147	19363	26331	20791	66929
54 Taxes paid.....	397505	*2699	9072	13233	8688	33115	75703	33255	47530	18668	31855	27383	96304
55 Interest paid.....	443084	*1612	*2060	*7189	*5590	15988	57572	39080	61194	41222	53747	67014	90817
56 Contributions or gifts.....	8612	*32	*86	*31	-	*121	2061	*388	*453	*325	278	2163	2673
57 Amortization.....	44200	*152	*468	*533	*1299	*643	2517	*3417	7453	3168	11413	4035	9102
58 Depreciation.....	506047	*6291	*4967	*3140	8091	15388	52545	13632	26548	33719	30731	31359	279636
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	971049	*12988	*10645	*12508	*67290	33471	77653	28304	82563	54719	82261	142312	366337
61 Pension, prof sh, stock, annuity.	89767	*23	*8936	-	*3210	*4325	13740	*8517	4811	2410	7044	5798	30954
62 Employee benefit programs.....	166255	*25899	-	*358	*2173	4495	20228	8738	11769	11379	12017	19414	49786
63 Net loss, noncapital assets.....	41008	*6180	-	*15	*1	*409	10398	*495	*128	*2116	502	10792	9971
64 Other deductions.....	3459473	*54937	130636	44154	80687	136170	482974	228981	367161	204111	233821	265328	1230513
65 Total receipts less total deducts..	609313	*-2266	9320	-2791	22435	-10755	12067	83074	-47617	-32920	131418	172563	274786
Constructive taxable income from													
66 related foreign corporations.....	914	-	-	-	-	-	-	-	-	-	55	859	-
67 Net income (less deficit), total...	608849	*-2477	9320	-2791	22435	-10755	12011	83074	-48217	-32934	131377	173357	274451
68 Net income, total.....	1268270	*26176	*23966	*21499	45888	38409	146757	112128	149678	66091	160377	174119	303182
69 Deficit, total.....	659420	*28653	14645	*24291	*23453	49164	134746	*29055	197895	*99025	29000	762	28731
70 Net income (less def), Form 1120-A.	*-1592	-	*-1592	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	308398	*-3799	*13600	*6342	*29381	*-286	54009	*78076	26129	*33160	71784	-	-
73 Statutory special deductions, total	61856	4456	*2441	-	*596	-	*3020	*5462	*2736	*248	4052	5350	33494
74 Net operating loss deduction.....	58202	4456	*2441	-	*579	-	*2688	*5206	*2734	*246	3363	4131	32359
75 Dividends received deduction.....	3654	-	-	-	*18	-	*332	*256	*2	*2	689	1220	1135
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	767776	*21719	*1748	*282	*15810	*21921	60106	*28846	60910	*32683	84541	168769	270441
78 Income tax before credits, total...	266133	*6762	*262	*42	*2689	*5367	17090	*9657	20779	*11113	29290	58901	103272
79 Regular tax.....	256869	*7559	*262	*42	*2689	*5367	17090	*9637	20749	*11088	29094	58637	94654
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	8511	88	-	-	-	-	-	*10	*3	*7	111	70	8222
83 Environmental tax.....	753	25	-	-	-	-	-	*10	*27	*18	85	194	395
84 Foreign tax credit.....	3241	-	-	-	-	-	-	-	-	*31	966	1516	727
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*960	-	-	-	-	-	-	*26	*51	-	106	112	665
88 Prior year minimum tax credit.....	*1518	-	-	-	-	-	-	-	*553	-	-	54	911
89 Income tax after credits, total....	260414	*7672	*262	*42	*2689	*5367	17090	*9631	20175	*11082	28217	57220	100968

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	6854	*10	2405	*900	1044	625	1282	269	157	85	39	20	17
2 Total assets.....	34479560	-	94809	*169717	381960	460778	3010852	1940825	2650109	3127838	2736840	3345614	16560219
3 Cash.....	2140856	-	31630	*38110	50309	57292	226396	130496	149172	222980	117375	123213	993884
4 Notes and accounts receivable....	11631482	-	*2789	*59185	122901	134523	1243181	654061	941497	1036615	1110410	1032525	5293795
5 Less: Allowance for bad debts.....	246912	-	-	-	-	*195	4771	4753	12092	33255	23082	16813	151952
6 Inventories.....	8715334	-	*1749	*68318	110950	155448	1001694	753164	957120	1145756	916725	961181	2643228
7 U.S. govt. obligations, total....	*35451	-	-	-	-	-	*5029	-	*2314	-	14029	-	14078
8 Tax-exempt securities.....	*66248	-	-	*370	-	*9774	-	-	*4109	*51995	-	-	-
9 Other current assets.....	2950750	-	*1301	*387	*9034	4977	140815	62440	88988	81889	62075	132040	2366803
10 Loans to stockholders.....	146318	-	*8968	-	*7341	*2948	62614	*16128	*23775	*3116	935	19012	1481
11 Mortgage and real estate loans...	*67364	-	*9994	-	*4787	-	-	-	*1980	*564	912	2242	46885
12 Other investments.....	4655430	-	-	*1055	*4989	*24759	82275	158354	144359	186345	208576	515057	3329661
13 Depreciable assets.....	6103905	-	*53752	*16085	164447	70842	694867	402424	679113	568742	726107	808824	1918703
14 Less: Accumulated depreciation	3246569	-	*26033	*9160	101328	34298	421076	264160	379502	429297	302454	425906	853355
15 Depletable assets.....	*246090	-	-	-	-	-	-	-	*34029	-	-	470	166399
16 Less: Accumulated depletion...	*81159	-	-	-	-	-	-	-	*31751	-	-	69	21647
17 Land.....	340184	-	-	-	*4765	*1893	*22261	12829	17341	46444	36077	73021	125553
18 Intangible assets (Amortizable)...	448255	-	*3347	*904	*5737	*97	2495	*1459	20281	28504	10757	14338	360335
19 Less: Accumulated amortization	164555	-	*233	*102	*1546	*15	1452	*478	*3963	12118	2919	1689	140039
20 Other assets.....	671086	-	*7545	*-5436	*-426	*32733	-43477	16584	15615	54694	18681	108167	466407
21 Total liabilities.....	34479560	-	94809	*169717	381960	460778	3010852	1940825	2650109	3127838	2736840	3345614	16560219
22 Accounts payable.....	8421408	-	*4207	*26682	147123	145139	1039845	522294	674214	757253	641302	646250	3817100
23 Mort, notes, and bonds under 1 yr	6680668	-	*16908	*34760	44788	*62947	474621	338162	447898	407033	922033	670019	3261498
24 Other current liabilities.....	2362534	-	*9173	*453	18893	25776	141217	69360	146627	185902	117927	189038	1458168
25 Loans from stockholders.....	1097031	-	*17789	*68528	*23185	*17609	136027	*103705	247852	*15451	222537	5539	238810
26 Mort, notes, bonds, 1 yr or more.	6209909	-	*11348	*5325	*57458	*44484	225611	198596	364181	325444	168507	646123	4162833
27 Other liabilities.....	1009079	-	-	*-0	*842	*230	35741	*10972	37169	99749	81174	36194	707008
28 Net worth.....	8698931	-	35383	*33969	89671	164592	957790	697736	732168	1337007	583361	1152451	2914803
29 Capital stock.....	2236582	-	18869	*6783	58928	46834	112259	154942	86970	167291	62569	157417	1363720
30 Paid-in or capital surplus.....	2195522	-	*6767	*10736	*21284	*29892	272070	21784	69971	119291	258959	259014	1125753
31 Retained earnings, appropriated.	*15388	-	-	-	-	-	*4282	*9762	-	*18	1326	-	-
32 Retained earnings-unappropriated	2860480	-	*3416	*20448	-4185	*60373	219026	340648	265829	534317	226200	741090	453319
33 Retained earnings (S Corp).....	1636455	-	*6332	*-3998	*13644	*40435	428172	*197694	364310	546105	43761	-	-
34 Less: Cost of treasury stock...	245495	-	-	-	-	*12942	78019	*27093	54912	*30015	9453	5070	27990
35 Total receipts.....	103562962	*494047	305565	*644357	1902023	1643681	10899996	5321623	9136346	7930032	7179998	8529109	49578184
36 Business receipts.....	102241643	*490817	301509	*642201	1900466	1639555	10772423	5295927	9071576	7840795	7089443	8302702	48894229
37 Interest.....	572094	*1950	*1731	*1107	*662	*722	10132	5295	7646	20045	29106	36537	457163
38 Interest on govt. obligations....	4534	*324	-	-	-	*553	*224	*176	*295	*2785	89	69	18
39 Rents.....	62433	-	-	-	-	-	*905	*7369	*3181	6093	3024	20263	21599
40 Royalties.....	*2590	-	-	-	-	-	-	-	-	*199	390	559	1442
41 Net S-T cap gain less net LT loss	*25018	-	-	*101	-	-	-	-	-	*1049	1321	-	22547
42 Net L-T cap gain less net ST loss	115438	-	*833	-	-	*164	*8	*738	*707	*4251	4110	72830	31796
43 Net gain, noncapital assets.....	38931	119	-	*318	*101	-	865	*1971	1378	16582	1585	12452	3561
44 Dividends, domestic corporations.	37616	-	-	*8	-	*96	*4	*46	*266	*331	45	8506	28314
45 Dividends, foreign corporations..	*7190	-	-	-	-	-	-	-	*8	*363	1059	48	5712
46 Other receipts.....	455474	*837	*1493	*623	*794	*2591	115435	10100	49290	37540	49827	75143	111803
47 Total deductions.....	102164689	*486042	321367	*649876	1899342	1625734	10743376	5188587	8995465	7654169	7021591	8274507	49304632
48 Cost of goods.....	93348511	*421194	*200840	*563092	1436976	1258491	9437896	4469025	8165877	6866023	6371692	7403104	46754301
49 Compensation of officers.....	961662	*2536	*19264	*31377	69441	*82151	274868	99214	85904	91492	43049	44782	117586
50 Salaries and wages.....	2195698	*8218	*16191	*6715	115510	84009	333108	191463	247105	203338	156659	233730	599651
51 Repairs.....	176971	*3361	*2008	*142	18837	*1263	19399	15032	20353	16249	20871	19764	39690
52 Bad debts.....	143725	*623	*837	-	*2930	*535	13706	6957	12168	27069	3747	31772	43384
53 Rent paid on business property...	353847	*8715	*10145	*7947	28450	*15627	58303	34721	35431	20101	18384	29395	86629
54 Taxes paid.....	620771	*2125	6762	*7860	25643	21185	82922	47510	49976	67725	47352	90028	171683
55 Interest paid.....	1129120	*4657	*2549	*1710	9442	14436	74522	53869	75338	70404	99854	92055	630284
56 Contributions or gifts.....	15081	*11	*31	-	*421	*86	1823	1089	682	829	1062	4630	4417
57 Amortization.....	36445	-	*196	*68	*419	*1440	539	*2004	2238	3463	2910	1500	21668
58 Depreciation.....	460579	*2352	*4099	*1251	18794	6402	51500	33903	46587	45130	40680	52854	157026
59 Depletion.....	*5823	-	-	-	-	-	-	*17	-	*1318	-	1257	3231
60 Advertising.....	89619	*2036	*412	*872	4059	29916	14412	5334	6257	2945	2274	3535	17567
61 Pension, prof sh, stock, annuity.	147605	*1166	-	-	*4590	*5295	24351	7781	11148	19080	11534	25528	37132
62 Employee benefit programs.....	339589	*1558	*5116	-	*4597	23153	22940	20247	33756	32476	21070	50496	124180
63 Net loss, noncapital assets.....	23658	*48	-	-	*15122	*216	*166	*66	*54	*273	2545	576	4592
64 Other deductions.....	2115984	*27442	52916	*28841	144112	81530	332922	200356	202591	186256	177908	189499	491612
65 Total receipts less total deducts..	1398272	*8005	-15802	*-5519	2681	17947	156620	133036	138881	275863	158407	254602	273552
Constructive taxable income from													
66 related foreign corporations.....	*3684	*1916	-	-	-	-	-	-	-	-	53	25	1690
67 Net income (less deficit), total...	1397422	*9597	-15802	*-5519	2681	17394	156396	132860	138586	273079	158371	254558	275223
68 Net income, total.....	1735815	*10165	*19445	*8226	43935	*40583	178949	138963	165661	300793	186838	292338	349917
69 Deficit, total.....	338392	*568	*35248	*13745	*41254	*23190	22553	*6103	27074	*27715	28468	37781	74694
70 Net income (less def), Form 1120-A.	*1620	-	*1620	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	3484	3484	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	411685	*568	*11128	*-6215	*6878	*13672	101235	*35144	96944	139303	14164	-	-
73 Statutory special deductions, total	158812	*1778	*3570	*5	*4323	*818	*8565	*894	*10377	*32916	28914	30314	36337
74 Net operating loss deduction....	138919	*1778	*3570	-	*4323	*750	*8562	*861	*10184	*32326	28054	23564	24947
75 Dividends received deduction....	19893	-	-	*5	-	*67	*3	*32	*193	*591	860	6750	11390
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1109465	*8387	*4436	*5885	*24635	*8720	67945	100712	45256	123806	143627	262073	313984
78 Income tax before credits, total...	380903	*2852	*665	*1256	*5639	*2455	18673	34232	15888	42305	50299	92009	114630
79 Regular tax.....	373409	*2813	*665	*1256	*5639	*2455	18627	33989	15311	42062	49528	91266	109798
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	9716	*30	-	-	-	-	-	*243	*380	*1817	2648	378	4220
83 Environmental tax.....	1143	*8	-	-	-	-	-	-	*12	113	176	361	472
84 Foreign tax credit.....	*2743	*108	-	-	-	-	-	-	-	*-0	692	24	1918
85 U.S. Possessions tax credit.....	16	-	-	-	-	-	-	16	-	-	-	-	-
86 Nonconventional source fuel credit.	3	-	-	-	-	-	-	-	-	-	-	3	-
87 General business credit.....	*954	-	-	-	-	-	*85	-	-	*387	-	32	450
88 Prior year minimum tax credit....	10837	-	-	-	-	-	-	-	*111	*159	-	2823	7745
89 Income tax after credits, total....	366350	*2744	*665	*1256	*5639	*2455	18588	34216	15778	41759	49607	89126	104517

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	25111	922	10408	2656	2974	3133	3708	629	404	119	59	51	47
2 Total assets.....	92377946	-	431332	438112	1047849	2263843	7927799	4347955	6259101	3963264	4191270	7755165	53752255
3 Cash.....	4749612	-	114444	93955	162560	310456	816409	365140	521310	217103	198460	406769	1543005
4 Notes and accounts receivable....	31227330	-	133791	142099	309900	857226	3219621	1749805	2483035	1637759	1416716	3046655	16230725
5 Less: Allowance for bad debts.....	1155839	-	*34252	*7778	*244	13058	67496	52573	62433	30714	33280	84281	769730
6 Inventories.....	27151266	-	67594	95991	282109	703916	2468236	1502767	2089989	1302194	1311682	2563394	14763393
7 U.S. govt. obligations, total....	103129	-	-	-	-	-	*9323	*4903	*47872	*8833	6717	-	25481
8 Tax-exempt securities.....	53610	-	-	-	-	-	*1670	*236	*383	*13480	24508	13333	-
9 Other current assets.....	4754370	-	10869	13367	48309	72761	290920	131842	285093	152749	212286	360968	3175206
10 Loans to stockholders.....	301508	-	39243	*29627	*21864	50899	90391	32569	8543	*5370	8070	4551	10380
11 Mortgage and real estate loans...	37648	-	-	-	*3185	-	*25284	-	*4250	*408	517	-	4004
12 Other investments.....	6477094	-	*17393	*10181	31191	72291	186225	99607	169886	198295	299778	524603	4867643
13 Depreciable assets.....	20248206	-	276869	145144	373095	523425	1663786	979561	875825	636158	943241	986948	12844155
14 Less: Accumulated depreciation	10410004	-	211787	88912	225948	342472	960934	583538	478914	327375	455246	498357	6236522
15 Depletable assets.....	*49981	-	-	-	-	*41	*3061	*5	-	-	-	-	46874
16 Less: Accumulated depletion...	*5726	-	-	-	-	*41	*3061	*1	-	-	-	-	2623
17 Land.....	988382	-	-	-	*35138	11985	78652	40065	74382	17420	50081	73149	607512
18 Intangible assets (Amortizable)..	6367999	-	22153	*1700	10293	12557	135984	41888	148132	108881	103105	351131	5432176
19 Less: Accumulated amortization	1540083	-	12060	*1254	8416	8261	84875	12824	46217	23247	20890	139030	1183010
20 Other assets.....	2979465	-	7074	3991	4816	12118	54603	48503	137966	45948	125526	145333	2393587
21 Total liabilities.....	92377946	-	431332	438112	1047849	2263843	7927799	4347955	6259101	3963264	4191270	7755165	53752255
22 Accounts payable.....	22293042	-	121878	131489	237538	913592	2824472	1341323	2517725	1340292	1110127	2014777	9739828
23 Mort, notes, and bonds under 1 yr	20814911	-	49773	28490	67045	196939	977026	651392	844217	551916	773448	1537085	15137578
24 Other current liabilities.....	7947572	-	25490	41041	94897	134514	520522	400268	628987	342696	294210	633495	4831452
25 Loans from stockholders.....	2290247	-	257608	*40629	229321	226552	638137	44771	255879	*41950	55993	67547	431859
26 Mort, notes, bonds, 1 yr or more.	12784979	-	87091	75767	202174	216427	753053	395848	526327	307300	445563	855164	8920266
27 Other liabilities.....	7581156	-	*3334	*737	*15577	13299	103139	35635	95499	49429	40277	146243	7077986
28 Net worth.....	18666041	-	-113843	119958	201297	562520	2111451	1478717	1390466	1329680	1471652	2500853	7613288
29 Capital stock.....	16262764	-	138402	111160	124361	170401	601324	190934	582668	263247	433868	953239	12711161
30 Paid-in or capital surplus.....	7726449	-	77849	*11462	122482	242502	2845680	255390	675884	310445	656969	1360388	1167397
31 Retained earnings, appropriated.	*27346	-	-	-	-	*1575	*6949	-	*18589	-	-	-	233
32 Retained earnings-unappropriated	-6819502	-	-192002	3315	136097	194058	-2022660	790787	-328486	337262	206711	118891	-6063474
33 Retained earnings (S Corp).....	2238947	-	-115650	*36426	-87215	-2880	847115	336275	510685	432469	189878	91845	-
34 Less: Cost of treasury stock...	769964	-	*22440	*42404	94429	43137	166957	94668	68873	*13745	15773	55110	202029
35 Total receipts.....	213991207	2208817	2115884	1724200	3924123	8913088	26850726	13581611	19912293	11238868	9930560	18934689	94656349
36 Business receipts.....	209396794	2057855	2018814	1707999	3854276	8750624	26590637	13467327	19737306	11143513	9785659	18677675	91605109
37 Interest.....	1362771	11788	656	1919	1919	10601	20447	18308	30346	14537	26071	61056	1160797
38 Interest on govt. obligations....	22340	*-0	*28	-	*30	-	4224	*18	*312	*1773	2427	1844	11684
39 Rents.....	120278	*1082	-	-	*1903	*2030	3448	*8350	5098	*334	8759	6006	83269
40 Royalties.....	572102	*2719	*2908	-	-	-	*5147	-	-	*197	4428	8003	548700
41 Net S-T cap gain less net LT loss	45940	-	-	-	-	-	*270	*6201	*1220	-	-	1447	36803
42 Net L-T cap gain less net ST loss	102243	-	-	-	*154	*1916	945	*2090	*16242	*6619	774	5108	68394
43 Net gain, noncapital assets.....	69993	*1446	*776	-	*2072	*733	7208	5273	3232	1380	211	5163	42498
44 Dividends, domestic corporations.	5245	34	-	*108	*152	*96	*1510	*21	*591	*302	366	1000	1064
45 Dividends, foreign corporations..	46028	-	-	-	-	-	-	*1	*15381	-	1239	5325	24082
46 Other receipts.....	2247472	133893	92702	14174	63292	147087	212888	74021	102565	70212	100625	162064	1073947
47 Total deductions.....	211377826	2252873	2132507	1676495	3925619	8878689	26538284	13321239	19720172	10881337	9687622	18553692	93809297
48 Cost of goods.....	170864112	1760930	1042669	1007419	2535307	6965856	20931461	10944241	16906174	9311444	8121276	15967711	75369623
49 Compensation of officers.....	2667073	21073	200379	126175	286569	313531	739747	270480	205096	112036	70581	87975	233430
50 Salaries and wages.....	12043582	139321	263074	188070	364529	622307	1941395	868624	1019044	586638	538671	863889	4648020
51 Repairs.....	425971	2438	9257	3578	11966	16820	51085	25866	27713	16158	13772	26186	221131
52 Bad debts.....	481768	21559	*12825	3155	4990	25043	79664	40406	48102	29132	19464	27087	170343
53 Rent paid on business property...	1583947	24587	66354	39693	77939	111125	264779	102404	128893	65054	56857	83210	563053
54 Taxes paid.....	1934037	26637	50375	29935	82842	118949	308960	136418	157776	89611	78720	129409	724406
55 Interest paid.....	2935982	32432	12202	8326	39285	42089	170281	103178	137704	77046	93746	152550	2067144
56 Contributions or gifts.....	43066	*98	*481	*725	1129	1012	3305	1352	3236	986	2140	2495	26108
57 Amortization.....	2355360	1253	2223	*475	*5521	1036	9934	6886	11887	6725	6466	11841	2291113
58 Depreciation.....	2029022	17663	28328	21644	36665	43511	152377	88779	80443	72491	143462	92814	1250844
59 Depletion.....	*4426	-	-	-	-	-	-	-	-	*-0	-0	-	4426
60 Advertising.....	1996377	23709	11617	11874	27975	44588	205691	51537	102110	73185	76227	216151	1151713
61 Pension, prof sh, stock, annuity.	429240	*2176	*6400	*25781	33664	11106	62811	30785	26388	26355	16675	30318	156781
62 Employee benefit programs.....	900229	16639	17923	8395	22112	35272	123872	52053	58556	43796	43006	79678	398926
63 Net loss, noncapital assets.....	103316	*5536	*1027	*17641	*1013	*3214	16587	6590	3557	2353	5776	4841	35181
64 Other deductions.....	10580319	156821	407372	183610	394115	523229	1476336	591641	803494	368327	400782	777537	4497054
65 Total receipts less total deducts..	2613381	-44056	-16623	47705	-1496	34399	312441	260372	192121	357531	242938	380998	847051
Constructive taxable income from													
66 related foreign corporations.....	121598	*298	-	-	-	-	-	*5474	-	*12	2343	7905	105566
67 Net income (less deficit), total...	2712639	-43758	-16651	47705	-1526	34399	308218	265828	191808	355770	242854	387059	940933
68 Net income, total.....	5200321	64599	126306	114355	88589	127760	590449	346879	445258	365807	287543	490871	2151906
69 Deficit, total.....	2487682	108357	142956	*66650	90116	93361	282231	81051	253450	*10037	44689	103813	1210974
70 Net income (less def), Form 1120-A.	*-3502	-	*-3489	*-13	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-4595	-4595	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	820233	*5051	24773	*72449	-5580	5772	206846	90765	119035	194983	65160	40978	-
73 Statutory special deductions, total	372979	*10708	*15297	*2529	*2599	31633	34619	20242	58112	30972	29681	19755	116831
74 Net operating loss deduction.....	358772	*10680	*15297	*2453	*2493	31566	33562	*20228	57698	30760	29249	18101	106684
75 Dividends received deduction....	14207	27	-	*76	*106	*67	*1057	*15	*414	*212	433	1653	10147
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	3786373	30320	*30051	39376	45954	64975	315263	231257	231182	139851	192702	430169	2035272
78 Income tax before credits, total...	1278748	8801	*4508	7303	8588	13505	98090	77825	79109	48043	67046	150945	714985
79 Regular tax.....	1269095	*7336	*4508	7303	8588	13505	97267	77699	78409	47565	65956	149121	711839
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	4522	*41	-	-	-	-	*810	*105	*598	*209	893	1348	518
83 Environmental tax.....	3531	1	-	-	-	-	*12	*21	75	120	197	476	2629
84 Foreign tax credit.....	33006	9	-	-	-	-	-	*2407	*580	*235	1316	4622	23837
85 U.S. Possessions tax credit.....	-	-	-	-	-								

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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: Hardware,
plumbing, and heating equipment
and supplies

MINOR INDUSTRY 5070 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.....	12678	*175	2320	2186	2585	2115	2516	457	225	67	15	12	4
2 Total assets.....	22932748	-	76531	351743	971868	1484687	5196136	3131960	3291704	2247992	991780	1826205	3362141
3 Cash.....	1586591	-	32070	46605	153595	159715	498778	222550	132320	105806	45732	52761	136659
4 Notes and accounts receivable....	7629682	-	*18158	128851	271416	471655	1769695	1021575	1097793	761091	275449	494827	1319173
5 Less: Allowance for bad debts.....	151292	-	-	-	*894	2065	27901	18893	33033	21513	9261	18818	21644
6 Inventories.....	8486222	-	*2911	81511	311480	582217	2057846	1192748	1341015	850418	348637	592734	1124705
7 U.S. govt. obligations, total....	56379	-	-	-	-	*2087	*10429	*34545	*8060	-	1259	-	-
8 Tax-exempt securities.....	*28986	-	-	-	-	-	-	*22523	-	-	-	6463	-
9 Other current assets.....	611643	-	*260	5183	39793	29693	95453	89515	88935	96902	22524	64515	78870
10 Loans to stockholders.....	152162	-	*9351	*12208	*8743	*13497	67425	15405	8906	*7865	8764	-	-
11 Mortgage and real estate loans...	21624	-	-	*4728	-	*9700	*503	*4873	*455	*1208	-	-	156
12 Other investments.....	1024540	-	*464	*3105	27144	30192	202763	152106	182756	119966	95724	202551	7769
13 Depreciable assets.....	6035053	-	*44032	165024	388417	437500	1328645	795036	792056	435103	264681	465587	918973
14 Less: Accumulated depreciation	3513059	-	*34032	111376	260661	289384	864101	472358	429370	231579	130125	246858	443213
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	264031	-	-	-	*6095	*3171	65499	26652	32402	26186	14882	38919	50225
18 Intangible assets (Amortizable)...	670871	-	*604	*400	*37275	30214	28481	50186	50549	*78481	52933	120729	221017
19 Less: Accumulated amortization	192324	-	*577	*341	*14597	17101	18527	18848	15778	*8376	20597	12028	65553
20 Other assets.....	221639	-	*3290	15845	4062	23596	-18851	14347	31910	26436	21178	64823	35005
21 Total liabilities.....	22932748	-	76531	351743	971868	1484687	5196136	3131960	3291704	2247992	991780	1826205	3362141
22 Accounts payable.....	5310711	-	*19879	118448	204473	332606	1307405	486502	612325	530135	181906	333050	1183983
23 Mort, notes, and bonds under 1 yr	2784784	-	*10106	47438	66669	151919	527444	514918	577543	313700	123721	286734	164592
24 Other current liabilities.....	1443341	-	*20963	18265	45029	86179	286312	177448	269350	129978	55131	161992	192693
25 Loans from stockholders.....	1273090	-	*19231	*54234	121654	153114	273370	100405	33462	*40967	331	-	476322
26 Mort, notes, bonds, 1 yr or more.	2507909	-	*14208	*60411	225305	137012	337982	207976	378018	253844	268914	216579	407659
27 Other liabilities.....	234526	-	*4390	*4925	*20602	*6979	39237	13915	46145	50445	1661	23950	31058
28 Net worth.....	9378388	-	-3465	48022	288134	616879	2424387	1630795	1374862	928924	360116	803900	905834
29 Capital stock.....	1523669	-	11323	11132	85442	103371	220153	103678	139521	187616	58469	105847	497117
30 Paid-in or capital surplus.....	1097223	-	*16	*1693	92686	93760	130326	83664	93647	69642	34422	414638	82728
31 Retained earnings, appropriated.	*7483	-	-	-	-	*6367	*479	-	-	*637	-	-	-
32 Retained earnings-unappropriated	4321252	-	*-14011	37214	83310	303543	1486219	703133	713205	425873	120301	129534	332931
33 Retained earnings (S Corp).....	2927086	-	*-793	*6807	87855	167533	835678	756599	464215	*305148	150944	154040	-
34 Less: Cost of treasury stock...	498324	-	-	*8823	*61158	57695	248469	15339	35725	59993	4021	159	6942
35 Total receipts.....	61667189	*192019	654227	1493306	2966348	4311687	14330802	7856101	8402923	5768442	2208845	3738458	9744031
36 Business receipts.....	60503085	*187602	635443	1479093	2916172	4194678	14083465	7750637	8308193	5705137	2131810	3708060	9402796
37 Interest.....	122349	*838	*1016	*1907	3438	3817	25061	11383	8447	8010	2762	4044	51626
38 Interest on govt. obligations....	7422	-	-	-	-	*176	*1601	*2037	*362	*35	237	187	2786
39 Rents.....	36621	-	-	-	*1657	*2094	16702	*2287	3276	*2333	179	1654	6439
40 Royalties.....	*3630	-	-	-	-	*205	-	*16	*22	-	-	3387	-
41 Net S-T cap gain less net LT loss	*568	-	-	-	*461	*107	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	87348	*1612	-	*234	*15353	*413	2129	*2166	*1850	*7822	50541	5228	-
43 Net gain, noncapital assets.....	21689	-	-	*293	*1458	*1292	2959	7239	539	1934	1262	1823	2889
44 Dividends, domestic corporations.	29430	-	-	*278	*637	*153	*1056	*495	*25498	*14	329	973	-
45 Dividends, foreign corporations..	*136	-	-	-	-	-	*3	*25	*107	-	-	-	-
46 Other receipts.....	854912	*1968	*17768	*11502	27172	108753	197825	79817	54630	43156	21725	13102	277494
47 Total deductions.....	60098123	*209146	639625	1486974	2908008	4232363	13956739	7547718	8154144	5590803	2124592	3638337	9609675
48 Cost of goods.....	46199826	*152575	253560	998012	1874819	2967879	10514247	5648646	6416892	4631438	1688377	2812390	8240991
49 Compensation of officers.....	1612845	*10195	*99369	118917	163314	211139	542485	222530	144464	49755	18171	14709	17798
50 Salaries and wages.....	5108227	*18608	*105390	88959	304303	442012	1259504	749933	682819	388185	151597	384824	532095
51 Repairs.....	205726	*851	*1914	3013	11055	15339	64547	26985	30424	13780	6824	10491	20504
52 Bad debts.....	132123	*586	*2184	*6895	8689	4332	31199	17113	19108	12926	6934	8242	13914
53 Rent paid on business property...	769144	*3322	*18469	29504	67192	79107	171727	86520	106160	49551	24597	55218	77776
54 Taxes paid.....	863071	*3234	20331	32458	57072	82532	221927	116935	105814	70391	27375	43430	81572
55 Interest paid.....	550427	*1748	*3338	8916	32455	31480	98341	71408	95684	52835	36644	33521	84059
56 Contributions or gifts.....	12179	*6	*488	*541	*472	824	2766	1774	2426	682	870	231	1099
57 Amortization.....	26386	-	*53	*109	*1344	4803	1835	3145	5368	4248	1619	1832	2031
58 Depreciation.....	476384	*928	*5034	15919	34228	36964	99200	78902	63992	31882	17688	34914	56734
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	328159	*1142	*3568	8601	26145	17130	56175	43272	34669	33330	5511	12948	85667
61 Pension, prof sh, stock, annuity.	213687	*197	*4396	*2876	*14594	11463	48963	39940	31121	14840	7032	7622	30645
62 Employee benefit programs.....	367036	*1207	*2302	*16956	12999	20258	71940	59405	57721	19328	15779	30805	58336
63 Net loss, noncapital assets.....	6970	-	-	*7	*1027	*326	1368	*863	972	*219	582	1431	176
64 Other deductions.....	3225932	*14546	119231	155291	298299	306776	770516	380348	356510	217416	114993	185728	306278
65 Total receipts less total deducts..	1569066	*-17126	14602	6333	58340	79324	374063	308383	248780	177638	84253	100121	134355
Constructive taxable income from													
66 related foreign corporations.....	*206	-	-	-	-	-	*1	*205	*1	-	-	-	-
67 Net income (less deficit), total...	1561851	*-17126	14602	6333	58340	79148	372463	306551	248419	177603	84016	99934	131569
68 Net income, total.....	1828833	*2084	*39796	36195	110100	127514	415755	312504	270143	183001	93176	105827	132736
69 Deficit, total.....	266982	*19210	*25194	*29863	*51760	48366	43292	*5953	*21724	*5399	9161	5893	1167
70 Net income (less def), Form 1120-A.	*-8084	-	*-8084	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-166	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	718067	*-1734	*16894	*-6563	27666	59492	182456	173390	130764	*84599	26895	24208	-
73 Statutory special deductions, total	152644	*32	*8763	*6701	39980	11545	13411	*3152	25709	*1479	22855	19017	-
74 Net operating loss deduction....	130096	*32	*8763	*6480	39501	*11438	12649	*2770	*5869	*1469	22785	18341	-
75 Dividends received deduction....	22549	-	-	*221	*479	*107	*762	*383	*19840	*10	70	676	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	881974	*2052	*2899	*19049	22942	48195	211706	133258	105315	96924	43925	62973	132736
78 Income tax before credits, total...	278680	*688	*435	*3898	4275	9661	60551	44792	35994	33296	15516	22278	47296
79 Regular tax.....	271805	*688	*435	*3170	4275	9661	57444	44369	35591	32922	14964	21843	46443
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3132	-	-	*728	-	-	*227	*413	*271	*37	427	339	690
83 Environmental tax.....	396	-	-	-	-	-	-	*10	*10	51	66	96	163
84 Foreign tax credit.....	*350	-	-	-	-	-	*2	*31	*1	-	-	316	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*507	-	-	-	*133	-	*135	*62	-	*8	5	164	-
88 Prior year minimum tax credit....	*801	-	-	-	-	-	*134	-	*380	*68	-	219	-
89 Income tax after credits, total....	277021	*688	*435	*3898	4142	9661	60280	44699	35613	33220	15511	21578	47296

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	54665	2689	25114	7023	6327	5151	6566	850	610	187	87	36	25
2 Total assets.....	74685429	-	932990	1153382	2220406	3618297	13792208	5790345	9342039	6519575	5951665	5627074	19737447
3 Cash.....	5506416	-	299384	201065	314189	485105	1126805	327873	517843	304123	234386	215622	1480021
4 Notes and accounts receivable....	23504193	-	112583	348965	695904	1070581	4772145	2069311	3279217	2223111	1682745	1816362	5433269
5 Less: Allowance for bad debts.....	431497	-	*1328	*12	*1820	*4322	63109	43086	71711	59952	55102	40118	90938
6 Inventories.....	20724195	-	225007	299937	677119	1192231	4683628	2036098	3048613	2209966	1907684	1475939	2967974
7 U.S. govt. obligations, total.....	971586	-	-	-	-	*32646	*148643	*49524	*47631	*6425	-	374	686344
8 Tax-exempt securities.....	*412754	-	-	-	-	*893	*5573	-	*3744	22046	-	183	380315
9 Other current assets.....	4887762	-	25555	17829	26054	99941	599466	159664	423358	270112	359594	438935	2467255
10 Loans to stockholders.....	538907	-	47992	*45583	36448	77687	194499	17802	28320	*3483	17616	66440	3038
11 Mortgage and real estate loans....	71849	-	-	-	*8655	-	*19353	*1460	*12235	*11653	5379	850	12264
12 Other investments.....	5705370	-	*13186	72898	90213	113444	513313	227385	620100	403241	389108	404400	2858081
13 Depreciable assets.....	17789074	-	603626	567525	775932	1027535	3508817	1603700	2166920	1662447	1480523	1280690	3111360
14 Less: Accumulated depreciation	9666216	-	454446	426966	492644	618921	2113343	915748	1134635	897057	668381	558080	1385997
15 Depletable assets.....	131418	-	-	-	-	*28	*1174	111	*2301	*60129	43288	-	24387
16 Less: Accumulated depletion....	*83954	-	-	-	-	*7	*1117	90	*2301	*40399	28081	-	11959
17 Land.....	869680	-	*18646	*63	*20602	30397	176062	101097	127427	80356	121368	62242	131419
18 Intangible assets (Amortizable)...	2152132	-	33102	*10540	79552	60423	87626	61326	225455	190236	395014	331695	677164
19 Less: Accumulated amortization	477709	-	7295	*2665	25852	18024	36464	25642	55682	48174	74445	60971	122494
20 Other assets.....	2079468	-	16978	18620	16055	68660	169136	119562	103203	117830	140969	192513	115943
21 Total liabilities.....	74685429	-	932990	1153382	2220406	3618297	13792208	5790345	9342039	6519575	5951665	5627074	19737447
22 Accounts payable.....	17233939	-	232204	307261	565398	1004642	4354881	1673072	2656992	1381500	1222284	1216692	2619013
23 Mort, notes, and bonds under 1 yr	12888145	-	40784	153237	215544	348322	1594172	1041897	1494624	1269902	992166	1191607	4545891
24 Other current liabilities.....	5904702	-	64975	75904	138345	205998	1090731	438320	849847	609337	506282	314150	1610814
25 Loans from stockholders.....	3747886	-	476004	268036	275324	579976	936016	218451	226826	174654	209443	4265	378889
26 Mort, notes, bonds, 1 yr or more.	10223195	-	238987	204417	256857	327668	1303408	656736	1335669	1049609	1001594	1001497	2846752
27 Other liabilities.....	3948403	-	15981	*13466	42764	96864	177879	84240	236056	139239	198494	119191	2824228
28 Net worth.....	20739160	-	-135944	131062	726174	1054827	4335120	1677629	2542026	1895334	1821401	1779671	4911860
29 Capital stock.....	4371040	-	293626	102032	147167	277092	724901	392093	417696	265083	334698	355313	1061339
30 Paid-in or capital surplus.....	7872850	-	66941	*55250	219161	545322	1344788	579254	1354658	547979	704496	1075435	1379565
31 Retained earnings, appropriated.	*46422	-	*10	*4440	*587	*12212	*10690	-	-	*778	156	-	17549
32 Retained earnings-unappropriated	4902046	-	-428218	-28153	279937	381969	1174254	28672	-311138	450917	347519	300288	2706000
33 Retained earnings (S Corp).....	4481247	-	-57015	*-2506	94530	-84061	1366371	759466	1180801	670162	491627	61871	-
34 Less: Cost of treasury stock....	934445	-	*11288	-	*15208	77708	285884	81857	99990	39586	57096	13236	252594
35 Total receipts.....	176315087	1243538	5637141	5424365	7366214	11780742	40927859	14070541	20718091	16038049	12711979	10760181	29636388
36 Business receipts.....	172842271	1201597	5601598	5387432	7303554	11664199	40493122	13769599	20504283	15789434	12519029	10511227	28097196
37 Interest.....	799145	1909	2740	7291	7068	14037	48333	22920	44539	33258	24422	79701	512927
38 Interest on govt. obligations....	12073	-	-	-	*212	*915	*1563	*1014	*2179	1553	1014	159	3462
39 Rents.....	124036	24	-	-	*687	*5297	18180	3980	3198	13591	4115	20353	54610
40 Royalties.....	43082	-	-	-	*2829	*4634	*2934	*3113	*6268	*35	12630	706	9933
41 Net S-T cap gain less net LT loss	21034	-	-	-	-	*48	*20	*173	*2259	*17	8507	5229	4782
42 Net L-T cap gain less net ST loss	475760	-	*5366	*6273	*272	*1927	9663	*85548	18595	2646	11212	46500	287758
43 Net gain, noncapital assets.....	426953	*10671	*2347	-	*480	*3311	29312	3061	15394	5666	5464	5375	345871
44 Dividends, domestic corporations.	60464	*255	-	-	*196	*2612	17507	*8302	*1049	*522	3249	864	25908
45 Dividends, foreign corporations..	14368	-	-	-	-	-	*1022	-	*819	*4781	268	4959	2518
46 Other receipts.....	1495902	29081	25089	23370	50915	83761	306202	172830	119508	186546	122070	85107	291423
47 Total deductions.....	172841738	1228961	5612496	5409652	7280357	11615709	40268602	13754169	20234095	15803939	12431772	10670398	28531588
48 Cost of goods.....	137783562	858372	3842749	3973512	5069580	8753775	32192100	10677533	16253232	12924805	10072133	8951870	24213902
49 Compensation of officers.....	3808635	31880	305789	343808	429345	417677	1195732	319689	350060	149923	110469	57332	96930
50 Salaries and wages.....	9090747	99524	198339	263760	528981	731636	2202697	906310	1225017	793708	648892	476044	1015840
51 Repairs.....	558709	3337	24158	16630	27654	61740	124568	99353	53286	34437	26473	19501	67571
52 Bad debts.....	420994	8052	*11040	*6905	10103	14460	92220	32160	72761	39918	27491	34338	71547
53 Rent paid on business property...	1746132	20813	158541	87351	139450	200262	438122	144890	172147	93998	107414	55657	127487
54 Taxes paid.....	1953501	16853	73678	77823	125415	172687	492035	184930	226089	140513	135666	82026	225786
55 Interest paid.....	2026139	13034	21828	32585	62891	71829	312178	150436	236274	208982	165074	177170	573859
56 Contributions or gifts.....	29124	*109	*982	377	1306	1454	5444	3161	3724	3443	5188	1156	2781
57 Amortization.....	154370	7765	2653	*1372	11776	6759	14980	14015	17527	10193	17787	15243	34300
58 Depreciation.....	1590479	10345	43410	44427	75065	99675	301789	145148	179267	156579	129673	138773	266329
59 Depletion.....	22147	-	-	-	-	-	-	-	-	-	-	20149	1997
60 Advertising.....	1463474	22952	28671	28496	27758	117291	266827	77356	182421	123246	222612	74428	291417
61 Pension, prof sh, stock, annuity.	421379	*192	*23221	*17918	21965	32451	125126	38667	48163	23394	22685	19506	48091
62 Employee benefit programs.....	747866	5059	21056	27110	37884	39472	153228	67309	102829	67845	60652	44914	120510
63 Net loss, noncapital assets.....	109987	*4016	-	*7557	*5855	*2154	7776	2563	10708	2155	3084	13573	50545
64 Other deductions.....	10914493	126658	856382	480022	705330	892389	2343780	890649	1100588	1030800	676481	488718	1322696
65 Total receipts less total deducts..	3473350	14577	24645	14713	85857	165032	659256	316372	483997	234110	280206	89783	1104801
Constructive taxable income from													
66 related foreign corporations....	26750	34	-	-	-	-	*6665	-	*8457	*8349	1768	80	1397
67 Net income (less deficit), total...	3488027	14611	24645	14713	85645	164117	664358	315357	490274	240906	280960	89703	1102736
68 Net income, total.....	5181896	111780	195251	94093	193021	323976	1015060	437075	658362	415469	352037	184604	1201166
69 Deficit, total.....	1693869	97169	170606	79379	107376	159859	350702	121718	168088	174563	71077	94901	98430
70 Net income (less def), Form 1120-A.	-4343	*-52	-2415	*-1958	*82	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*1712	*1712	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1551792	*8629	63110	37555	56252	107192	407818	228760	314865	190086	125729	11796	-
73 Statutory special deductions, total	340583	40070	32263	9587	16476	11322	65718	19791	36137	11194	13385	56273	28368
74 Net operating loss deduction....	302512	*39891	32263	9587	16339	9494	52440	*13456	34890	*9061	11818	53098	20175
75 Dividends received deduction....	38071	*179	-	-	*137	*1829	13278	*6335	*1248	*2133	1567	3175	8193
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2810941	*28317	32297	38590	71932	92137	389119	174151	281001	204143	209741	116578	1172936
78 Income tax before credits, total...	923164	*9344	4851	7175	11753	18342	115852	58752	95642	70105	72348	44501	414500
79 Regular tax.....	909664	*9193	4851	7175	11753	18342	113536	57818	94952	69595	71709	40490	410251
80 Personal holding company tax....	52	-	-	-	-	-	-	-	-	-	-	-	52
81 Recapture taxes.....	*1123	-	-	-	-	-	*983	-	-	-	141	-	-
82 Alternative minimum tax.....	10163	*146	-	-	-	-	*1329	*922	620	*375	306	3639	2827
83 Environmental tax.....	1970	5	-										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	10197	*71	5123	*1244	1144	1062	1230	147	102	45	16	8	5
2 Total assets.....	27631161	-	141077	*210421	388844	739657	2541377	1110881	1439580	1617053	1179321	1356852	16906098
3 Cash.....	924779	-	40053	*45552	51165	86296	172122	103038	70211	48527	56919	29757	221138
4 Notes and accounts receivable....	10137030	-	*30448	*58796	120942	270369	1105693	454717	642023	828249	461892	514830	5649072
5 Less: Allowance for bad debts.....	102009	-	*266	*261	*300	*986	10630	5424	8855	12169	15444	9868	37806
6 Inventories.....	3281168	-	*28122	*44466	92147	195492	689782	292716	403442	281904	244712	126606	881779
7 U.S. gov't. obligations, total....	*30499	-	-	-	-	-	*3166	-	*13604	*13729	-	-	-
8 Tax-exempt securities.....	*17595	-	-	-	-	-	-	*4347	-	-	13248	-	-
9 Other current assets.....	871968	-	*974	*1703	*3636	44162	63987	67950	41484	38159	113976	282595	213341
10 Loans to stockholders.....	118320	-	*7386	*30901	*19744	*16216	*31511	*11331	*1193	*9709	4	324	-0
11 Mortgage and real estate loans...	*10119	-	-	-	-	*4011	-	*5596	-	-	-	-	512
12 Other investments.....	7529949	-	*4222	*11012	*17661	*19800	100717	*22519	53443	160266	47146	58453	7034711
13 Depreciable assets.....	4659987	-	83877	*62859	198118	266008	754749	292577	413561	362655	177917	374790	1672875
14 Less: Accumulated depreciation	2243848	-	52072	*44809	158608	168267	439920	159033	228570	174917	95041	132559	590052
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	124938	-	-	-	*7373	*581	18952	*10794	12036	11503	13608	7118	42974
18 Intangible assets (Amortizable)...	1122328	-	*2440	*444	*6006	*4086	32607	*31868	*29294	27912	126881	119101	741688
19 Less: Accumulated amortization	193935	-	*1142	*274	*5024	*2702	19660	*20441	*8722	*5219	25072	39054	66625
20 Other assets.....	1342272	-	*-2965	*32	35983	4591	38299	*8326	5436	26745	58574	24759	1142492
21 Total liabilities.....	27631161	-	141077	*210421	388844	739657	2541377	1110881	1439580	1617053	1179321	1356852	16906098
22 Accounts payable.....	7788233	-	*24550	*48924	109350	205527	866410	290105	428651	472164	279610	362538	4700403
23 Mort, notes, and bonds under 1 yr	1717016	-	*14166	*19629	*22560	49912	201685	178053	166453	264875	204971	59500	535210
24 Other current liabilities.....	1389198	-	7241	*15050	20738	35533	171679	108328	146255	98917	68909	70974	645574
25 Loans from stockholders.....	414069	-	81756	*39902	*70459	48878	102597	-	*44193	*22479	2805	-	1000
26 Mort, notes, bonds, 1 yr or more.	3480996	-	*7471	*18333	*34655	56536	272770	128795	272676	329418	318316	291015	1751012
27 Other liabilities.....	612676	-	*5992	*16306	*10318	*1500	22344	*10176	32795	36298	28500	57783	390663
28 Net worth.....	12228974	-	-100	*52277	120764	341771	903891	395425	348556	392902	276211	515041	8882235
29 Capital stock.....	2152319	-	16412	*11297	34618	21913	104961	44918	16582	66380	36064	211324	1587851
30 Paid-in or capital surplus.....	6409378	-	*15018	-	*30709	*20947	87266	*40924	52663	51000	78641	205708	5826501
31 Retained earnings, appropriated.	*7604	-	-	-	-	-	*3732	-	-	-	-	-	3872
32 Retained earnings-unappropriated	2604668	-	-17219	*41305	33720	186228	517017	224686	94130	168263	105628	16266	1234643
33 Retained earnings (S Corp).....	1207460	-	-13115	*9078	*23048	*117002	258167	*86119	195910	*127604	67847	97294	238507
34 Less: Cost of treasury stock...	152455	-	*1196	*9403	*1332	*4320	67252	*1221	*10729	*20345	11970	15550	9138
35 Total receipts.....	57529577	*595589	1248950	*1039260	1448601	3136186	10979138	4444244	5911853	6875960	4306894	3509634	14033269
36 Business receipts.....	56217267	*584501	1246747	*1035898	1437029	3109756	10882668	4403255	5867722	6771683	4274307	3477542	13126159
37 Interest.....	351147	*404	*1163	*1287	*2159	2448	6374	*5438	3809	4215	11358	3664	308830
38 Interest on gov't. obligations....	3696	-	-	*202	*110	-	*76	*652	*168	*748	465	1274	1
39 Rents.....	462491	127	*30	-	*336	*873	*2730	*160	*1972	*2564	17	394	453289
40 Royalties.....	*94550	-	-	-	-	-	*20	-	-	*1815	30	-	92685
41 Net S-T cap gain less net LT loss	*13117	-	-	-	-	*12763	*302	-	*52	-	1	-	-
42 Net L-T cap gain less net ST loss	25304	-	-	*1110	*2425	*96	*6411	*3444	*2034	*9721	15	46	-
43 Net gain, noncapital assets.....	29799	*781	-	*703	*3863	*7631	3298	*7567	998	4023	315	413	209
44 Dividends, domestic corporations..	4287	-	-	*44	*376	*1179	*383	*48	-	*4	107	-	2147
45 Dividends, foreign corporations..	*21788	-	-	-	-	-	-	-	-	*4484	-	-	17304
46 Other receipts.....	306131	*9777	*1011	*61	*2635	2244	76080	23346	35051	76703	20279	26300	32646
47 Total deductions.....	56491297	*655834	1212280	*1028647	1420208	3081211	10731116	4327384	5772039	6756184	4246980	3450409	13809006
48 Cost of goods.....	44787917	*388836	827452	*616514	1058643	2199500	8447639	3461267	5016889	5924487	3723189	2853475	10270023
49 Compensation of officers.....	955448	*9255	60626	*56597	88419	138876	325427	89618	69643	49020	26633	15094	26237
50 Salaries and wages.....	3973988	*81339	*68793	*128439	69077	293950	698184	375503	276373	285826	150950	221987	1323567
51 Repairs.....	166970	*4415	*1947	*9219	5037	9108	52833	12467	7766	13652	7647	10434	32445
52 Bad debts.....	126958	*4930	*4750	*782	*6470	4341	38227	4717	9804	11754	7713	10432	23039
53 Rent paid on business property...	644325	*20482	34375	*26077	34142	96238	120707	44884	73134	31335	23410	27563	111978
54 Taxes paid.....	578209	*11944	23877	*20023	24736	53405	123809	51564	49763	39631	21065	24781	133610
55 Interest paid.....	795824	*10620	*3014	*4136	13964	13887	56471	26056	43065	53744	47516	23604	499746
56 Contributions or gifts.....	8774	*7	*18	*62	*97	*1082	1737	*471	971	1014	1308	1041	967
57 Amortization.....	63260	*8165	*130	*22	*303	*526	6426	*2012	2144	4522	10598	10078	18333
58 Depreciation.....	711806	*6873	7683	*5877	12676	25789	66435	22489	32794	28369	14647	22157	466017
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	185249	*672	*1231	*7191	5982	9460	18783	17860	11634	9249	40366	39126	23696
61 Pension, prof sh, stock, annuity.	139631	*992	*9874	*3374	*6822	*8434	29930	10656	10609	5419	9070	5137	39313
62 Employee benefit programs.....	343359	*9010	*4828	*6285	*8282	13218	28669	24872	16669	21391	19773	22479	167882
63 Net loss, noncapital assets.....	20225	*9200	*273	-	*278	*64	*2585	*988	*458	*748	1261	707	3663
64 Other deductions.....	2989356	*89094	163408	*144049	85281	213331	713254	181958	150323	276022	141833	162316	668487
65 Total receipts less total deducts..	1038280	*-60246	36669	*10613	28394	54975	248022	116860	139814	119777	59914	59225	224264
Constructive taxable income from													
66 related foreign corporations.....	*5965	-	-	-	-	-	-	-	-	*1365	3183	-	1417
67 Net income (less deficit), total...	1040548	*-60246	36669	*10411	28283	54975	247946	116208	139646	120393	62633	57951	225679
68 Net income, total.....	1232032	*6445	57750	*21460	31623	68256	282977	117800	156407	128012	77672	57951	225679
69 Deficit, total.....	191483	*66691	21081	*11049	*3340	*13281	35030	*1592	*16761	*7619	15039	-	-
70 Net income (less def), Form 1120-A.	*-2315	-	*-2315	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*807	-	*807	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	450088	*-22884	48255	*15583	*18055	*32948	146395	*40431	91653	*29899	17250	4162	28340
73 Statutory special deductions, total	141175	*6445	*2277	-	*3714	*3062	35155	*6272	*1	*16762	6956	21917	38613
74 Net operating loss deduction....	138199	*6445	*2277	-	*3683	*2798	34323	*6004	-	*16760	6881	21917	37110
75 Dividends received deduction....	2975	-	-	-	*30	*263	*832	*268	*1	*3	75	-	1503
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	588060	-	*169	*5877	*9855	23081	89775	*71366	63362	80354	53466	31871	158885
78 Income tax before credits, total...	196959	*121	*25	*882	*1653	5273	28235	*24602	21506	20737	18805	11945	63175
79 Regular tax.....	185804	-	*25	*882	*1653	5273	27209	*24233	21492	20331	18187	10949	55570
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	10618	*121	-	-	-	-	*1017	*367	-	*353	563	942	7256
83 Environmental tax.....	538	-	-	-	-	-	*9	*2	*14	*53	55	54	350
84 Foreign tax credit.....	*2453	-	-	-	-	-	-	-	-	*1601	-	-	852
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*365	-	-	-	-	*164	*20	-	*34	*134	13	-	-
88 Prior year minimum tax credit.....	*1230	-	-	-	-	-	*158	*91	*399	*582	-	-	-
89 Income tax after credits, total....	192911	*121	*25	*882	*1653	5109	28057	*24512	21073	18420	18792	11945	62323

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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
proprietarys, and druggists'
sundries

MINOR INDUSTRY 5129 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.....	5133	*650	*1927	*1058	*310	*374	540	99	85	37	25	16	12
2 Total assets.....	25374993	-	*56879	*151174	*110364	*272208	1305147	719855	1277427	1351554	1736194	2488479	15905710
3 Cash.....	1201924	-	*19063	*27101	*8436	*53090	143622	39488	115409	108343	71278	249024	367070
4 Notes and accounts receivable....	6841534	-	*6223	*20276	*34054	*144877	409130	220723	426048	454050	490397	684800	3950957
5 Less: Allowance for bad debts.....	241403	-	-	-	-	*204	10576	*2416	24788	10869	15046	35280	142224
6 Inventories.....	8417812	-	*17862	*60946	*44939	*46957	420848	*224987	402222	359277	592130	459316	5788327
7 U.S. govt. obligations, total....	*333589	-	-	-	-	-	-	-	-	*7041	-	-	326548
8 Tax-exempt securities.....	*26341	-	-	-	-	-	*20529	-	-	*5812	-	-	-
9 Other current assets.....	781230	-	*677	*4979	*74	*11686	65186	112644	87430	76303	70700	108080	243472
10 Loans to stockholders.....	392734	-	-	*7941	-	*103	*2176	-	-	*1024	542	47552	333396
11 Mortgage and real estate loans...	*82145	-	-	-	-	-	-	-	*976	*33878	43420	-	3870
12 Other investments.....	1936343	-	-	*13659	-	*3163	58840	*33872	32156	96790	137467	157256	1403140
13 Depreciable assets.....	3813749	-	*38815	*32046	*31685	*42840	229114	133530	174202	313893	308858	657776	1850991
14 Less: Accumulated depreciation	1854312	-	*28338	*21452	*17836	*31366	141113	49654	73949	162200	127442	325814	875148
15 Depletable assets.....	*22491	-	-	-	-	-	*663	-	*21828	-	-	-	-
16 Less: Accumulated depletion...	*14211	-	-	-	-	-	*221	-	*13990	-	-	-	-
17 Land.....	123171	-	-	-	-	-	*4960	*2256	*2760	11058	13528	19592	69016
18 Intangible assets (Amortizable)...	2372922	-	*3729	*3739	*8197	*1409	54270	*5392	*66713	76169	114414	298856	1740034
19 Less: Accumulated amortization	365251	-	*873	*209	*773	*495	15404	*1259	*22167	21618	13096	41592	247765
20 Other assets.....	1504186	-	*-280	*2149	*1589	*148	63122	*293	76765	8415	49046	208914	1094025
21 Total liabilities.....	25374993	-	*56879	*151174	*110364	*272208	1305147	719855	1277427	1351554	1736194	2488479	15905710
22 Accounts payable.....	8118030	-	*11309	*44607	*25570	*113935	387272	208809	389463	361599	482305	407218	5685942
23 Mort, notes, and bonds under 1 yr	1867692	-	*846	*21082	*1179	*19278	136758	*129795	500180	176275	196651	229377	456271
24 Other current liabilities.....	1695002	-	*6417	*16008	*24685	*43395	129763	35235	90104	172878	109455	154767	912295
25 Loans from stockholders.....	863166	-	*36783	*12042	*23357	*56003	206626	*20432	*25980	*1961	36778	3733	439470
26 Mort, notes, bonds, 1 yr or more.	4191024	-	*30678	*38335	*11378	*4249	64152	*69227	165461	138317	256100	380362	3032765
27 Other liabilities.....	446602	-	*-120	*19866	-	*3168	*15115	*19	*37161	17179	79031	58985	216197
28 Net worth.....	8193475	-	*-29033	*-766	*24194	*32180	365460	256338	69078	483344	575873	1254037	5162769
29 Capital stock.....	2086634	-	*24922	*42723	*26481	*1124	416693	18744	47301	138070	63479	430452	876644
30 Paid-in or capital surplus.....	4774201	-	*29547	*13418	*10070	*17484	373613	*32749	151779	132648	378161	801359	2833373
31 Retained earnings, appropriated.	*336204	-	-	-	-	-	-	-	-	*178	-	12341	323685
32 Retained earnings-unappropriated	909574	-	*-88314	*-75249	*-11593	*2630	-472123	*42311	-236648	89478	51158	21179	1586744
33 Retained earnings (S Corp).....	691746	-	*5708	*18342	*-764	*10942	49932	*163870	125955	*131276	97880	-2262	90868
34 Less: Cost of treasury stock...	604883	-	*896	-	-	-	*2655	*1336	19309	*8306	14804	9032	548545
35 Total receipts.....	82569341	*190743	*233499	*427294	*450948	*1283007	4495528	2206584	3752024	3970515	5439337	4318891	55800971
36 Business receipts.....	81366817	*178456	*233159	*426099	*449850	*1271776	4321867	2169546	3701388	3879019	5358960	4114915	55261782
37 Interest.....	129271	*1096	*47	*521	*208	*434	3380	*982	5947	8354	4866	15140	88296
38 Interest on govt. obligations....	7316	-	-	-	-	-	*620	*18	*225	*210	434	1881	3929
39 Rents.....	73203	-	-	-	-	-	*60	*48	*376	*120	581	423	71595
40 Royalties.....	216959	-	-	-	-	-	-	-	*4686	8693	494	165617	37469
41 Net S-T cap gain less net LT loss	*19700	-	-	-	-	-	-	-	*18209	-	79	5	1000
42 Net L-T cap gain less net ST loss	38272	-	-	-	-	-	*4175	*13098	*354	*10	4199	-	16436
43 Net gain, noncapital assets.....	26481	*7549	-	*73	-	-	*344	*77	*1099	*1333	3686	278	12042
44 Dividends, domestic corporations.	18530	-	-	-	-	-	*241	*480	*472	*96	-	168	17072
45 Dividends, foreign corporations..	*23903	-	-	-	-	-	-	-	-	*1690	-	-	22213
46 Other receipts.....	648890	*3641	*293	*601	*889	*10797	164841	21930	19268	70989	66038	20465	269138
47 Total deductions.....	81925548	*182573	*257834	*450539	*425785	*1251186	4501469	2137953	3656363	3826446	5382096	4221759	55631545
48 Cost of goods.....	72822643	*105302	*184378	*305030	*214617	*998018	3146930	1724944	2872502	3141049	4602841	3470180	52056854
49 Compensation of officers.....	495678	*1747	*13904	*24094	*34650	*100568	117977	*24926	45501	28441	26874	33992	43002
50 Salaries and wages.....	2697531	*19806	*4720	*9580	*56594	*55695	357685	149228	200446	186398	210004	154219	1293246
51 Repairs.....	106441	*226	*856	*638	*1207	*3687	8343	*4674	4753	8900	8539	6143	58474
52 Bad debts.....	179412	*658	*11	*12567	*319	*2653	10201	*1461	14115	18200	15029	18935	85262
53 Rent paid on business property...	402380	*17306	*5316	*21821	*9953	*11082	62763	*10405	28711	17590	37834	17738	161862
54 Taxes paid.....	359339	*3845	*3030	*5576	*7724	*10229	51043	15159	33168	21832	41305	25894	140536
55 Interest paid.....	556761	*452	*1900	*6464	*1511	*3595	22329	11492	36175	28499	40358	46307	357680
56 Contributions or gifts.....	8486	*7	*21	-	*859	*115	*472	*138	*732	*857	1636	758	2891
57 Amortization.....	64565	-	*896	*389	*773	*527	5451	*134	4311	4143	6875	9329	31736
58 Depreciation.....	350418	*2557	*1499	*1537	*3729	*4158	23037	14710	15926	30400	31626	44687	176552
59 Depletion.....	2	-	-	-	-	-	-	-	-	-	-	-	2
60 Advertising.....	505184	*2297	*1467	*4403	*46464	*4526	76861	6929	52721	67409	68196	18584	155326
61 Pension, prof sh, stock, annuity.	94787	*102	*3540	*2129	*7397	13249	*1799	3677	8623	11496	3623	11496	39508
62 Employee benefit programs.....	239953	*415	*39	*2432	*2812	16907	*9716	15193	10155	23375	14916	143996	143996
63 Net loss, noncapital assets.....	26721	-	-	-	*41	*278	*5287	*155	*819	13005	185	6950	6950
64 Other deductions.....	3015247	*27852	*39837	*54860	*42823	*46174	587942	156952	328276	253132	243103	356625	877670
65 Total receipts less total deducts..	643793	*8170	*-24336	*-23245	*25163	*31820	-5941	68632	95661	144069	57241	97133	169426
Constructive taxable income from related foreign corporations.....	9215	-	-	-	-	-	-	-	-	1315	-	157	7743
67 Net income (less deficit), total...	645692	*8170	*-24336	*-23245	*25163	*31820	-6561	68614	95436	145174	56808	95409	173240
68 Net income, total.....	1227516	*23865	*4359	*8336	*36687	*32338	131284	*87443	139970	180376	106061	125624	351173
69 Deficit, total.....	581824	*15694	*28695	*31582	*11524	*518	137845	*18829	*44534	*35202	49254	30214	177933
70 Net income (less def), Form 1120-A.	*-356	-	*-356	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2471	*-2471	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	397390	*10217	*5	*-18364	*28959	*19070	79708	*68494	103121	*62691	37491	-1596	7595
73 Statutory special deductions, total	84085	*8270	*2149	*218	-	*2725	*5920	*336	*405	*16239	5736	3958	38129
74 Net operating loss deduction.....	68358	*8270	*2149	*218	-	*2725	*5751	*388	*15791	5736	3919	23411	23411
75 Dividends received deduction....	15727	-	-	-	-	-	*169	*336	*17	*448	-	39	14718
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	707095	*5379	*691	*45	*7728	*10543	34422	*18613	30966	*101446	62835	121666	312762
78 Income tax before credits, total...	251893	*1829	*104	*7	*1952	*2253	10572	*6376	10455	35366	21736	42379	118866
79 Regular tax.....	241558	*1829	*104	*7	*1952	*2253	10567	*6365	10449	*34948	21562	42156	109367
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*9540	-	-	-	-	-	-	-	-	*316	109	87	9028
83 Environmental tax.....	796	-	-	-	-	-	*5	*11	*6	*101	65	136	472
84 Foreign tax credit.....	18077	-	-	-	-	-	1180	-	-	*2773	8	4258	11038
85 U.S. Possessions tax credit.....	1180	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	4107	-	-	-	-	-	-	-	*103	*249	127	1722	1906
88 Prior year minimum tax credit.....	*3790	-	-	-	-	-	-	*73	*-0	*139	-	659	2919
89 Income tax after credits, total....	224740	*1829	*104	*7	*1952	*2253	9392	*6303	10351	32204	21601	35740	103004

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	21485	2184	8398	3776	2516	1909	1906	405	273	77	22	15	7
2 Total assets.....	29222055	-	298261	632419	882204	1323444	4026202	2773960	4090828	2598274	1537337	2504588	8554534
3 Cash.....	1786484	-	72360	72507	171056	113959	411774	119714	265556	233153	85357	152623	88424
4 Notes and accounts receivable....	8249879	-	50906	188723	206396	416836	1287790	683391	1307857	593757	423847	654708	2435667
5 Less: Allowance for bad debts.....	310534	-	-	*4205	*2666	*2887	23830	16152	37474	26227	14907	50962	131225
6 Inventories.....	9506494	-	80379	211410	275736	505010	1520544	1253255	1669570	895398	601377	833183	1660632
7 U.S. govt. obligations, total....	*54150	-	-	*21907	-	-	*16445	-	*8074	*7724	-	-	-
8 Tax-exempt securities.....	*35561	-	-	-	-	*138	-	*31103	*4321	-	-	-	-
9 Other current assets.....	2601963	-	25226	11106	81727	46242	252901	305114	237224	265977	64645	201358	1110442
10 Loans to stockholders.....	255834	-	*18847	*30071	*34702	44520	41297	*11441	48599	*20064	2619	2644	1030
11 Mortgage and real estate loans...	*21080	-	-	-	*11472	-	*4305	-	*4194	*989	-	120	-
12 Other investments.....	2898984	-	-	*10274	*2436	62437	147281	148754	114423	309680	100360	185863	1817477
13 Depreciable assets.....	4651036	-	125010	90804	179142	237874	664681	336469	610336	288419	343129	497746	1277426
14 Less: Accumulated depreciation	2311276	-	80845	49868	138319	121982	398335	183648	297817	121839	164301	198530	555792
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	272135	-	-	*1990	*22985	*14565	*34850	*6993	43899	*3163	20223	16771	106695
18 Intangible assets (Amortizable)...	700231	-	5504	*52866	*3719	*5104	66315	24738	18642	82317	34578	247721	158727
19 Less: Accumulated amortization	221115	-	*1110	*13199	*317	*968	16530	16833	8263	25624	8669	50179	79422
20 Other assets.....	1031146	-	*1983	8033	34134	2596	16712	69619	101687	71327	49079	11522	664453
21 Total liabilities.....	29222055	-	298261	632419	882204	1323444	4026202	2773960	4090828	2598274	1537337	2504588	8554534
22 Accounts payable.....	6066011	-	76660	201834	207492	503157	1350185	961496	882781	389340	227040	391805	874222
23 Mort, notes, and bonds under 1 yr	5281117	-	*27899	*29748	45717	144388	571944	343451	842085	538087	256246	541498	1940055
24 Other current liabilities.....	2742585	-	37178	46204	70356	38715	281519	344037	373771	346879	87087	313098	803742
25 Loans from stockholders.....	1838371	-	268034	332079	171419	154004	412068	128532	165506	80279	92217	24771	9463
26 Mort, notes, bonds, 1 yr or more.	3429403	-	*22830	126724	159336	189627	378953	271701	359587	353086	219200	491056	857303
27 Other liabilities.....	942857	-	*9907	*126983	*5544	*1626	98916	122319	121195	53513	43683	89458	269711
28 Net worth.....	8921711	-	-144247	-231152	222341	291927	932617	602424	1345903	837093	611865	652902	3800039
29 Capital stock.....	1800117	-	61775	94137	105602	125401	298772	138819	112227	187946	51030	87161	537247
30 Paid-in or capital surplus.....	2731213	-	*30702	*24461	*64241	*21068	232630	284005	295882	318927	90683	834355	534260
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	3107029	-	-27910	-346532	68275	143035	24010	-68627	256372	-68317	155560	-361515	3332589
33 Retained earnings (S Corp).....	2057292	-	-192214	*-3218	-13336	62706	415886	257242	700589	406742	328978	93917	-
34 Less: Cost of treasury stock...	773940	-	*16600	-	*2441	*60283	38681	*9014	19167	*8205	14476	1017	604057
35 Total receipts.....	69784275	689738	1367795	1996975	3058827	4249085	12223311	7373448	10437462	4899828	2588089	4048055	16851661
36 Business receipts.....	68364232	673067	1289992	1965399	3036446	4234780	12116303	7206541	10354203	4814958	2539925	3950430	16182188
37 Interest.....	305893	*3637	*425	*2853	2118	2757	13316	9148	9268	7226	7819	11220	236106
38 Interest on govt. obligations....	9014	-	*69	*774	*28	*165	*130	*1615	*726	*3130	2084	195	98
39 Rents.....	46420	46	-	-	*3485	*110	*81	*4691	*2165	*130	12225	1842	21644
40 Royalties.....	114088	*199	-	-	-	-	*2732	-	*13191	*7253	3255	14405	73053
41 Net S-T cap gain less net LT loss	*6590	-	-	-	-	-	*2100	*4457	-	-	33	-	-
42 Net L-T cap gain less net ST loss	20142	80	-	-	*70	*1358	*925	*3370	*1489	*596	6476	5777	-
43 Net gain, noncapital assets.....	9170	-	-	-	*537	*1312	*755	*457	600	*471	117	366	4556
44 Dividends, domestic corporations.	8274	1399	*650	-	-	-	*1784	*141	*167	-	-	2769	1363
45 Dividends, foreign corporations..	*206777	-	-	-	-	-	-	-	-	*2439	3570	5492	195277
46 Other receipts.....	693674	*11310	*76659	*27948	16144	8602	85184	143028	55654	63625	12584	55560	137377
47 Total deductions.....	68799903	721078	1373110	1992188	3120194	4277982	12218406	7404788	10272955	4879789	2425547	4142095	15971771
48 Cost of goods.....	53041701	532299	645239	1369851	2293576	3415031	9442170	5869845	8180384	3656113	1829330	2729726	13078137
49 Compensation of officers.....	1582071	*11675	180848	112598	148213	115456	323260	163698	264487	129635	43653	40727	47823
50 Salaries and wages.....	3457806	*17495	101105	125873	162597	204434	583522	354853	551711	298038	155547	285976	616654
51 Repairs.....	124268	*956	5902	5713	5079	7750	17861	10111	12103	10006	4562	12457	31766
52 Bad debts.....	270988	*3311	*22340	*8905	*9175	15425	42227	28571	21592	18114	6531	9372	85423
53 Rent paid on business property...	911609	5504	66756	85401	77755	52951	162946	83623	111419	62701	24698	93509	84347
54 Taxes paid.....	1339939	34831	34295	39961	45028	54838	261951	108639	178035	131655	57702	129747	363257
55 Interest paid.....	1081383	18344	4048	20167	13760	49275	162594	112282	165579	77205	46920	104605	206605
56 Contributions or gifts.....	15906	*83	*20	*219	*40	*532	578	387	1280	*414	1852	1301	9200
57 Amortization.....	46899	*2632	3883	*1681	*824	*368	6008	3356	3643	6692	2123	11241	4450
58 Depreciation.....	393809	*2570	13021	12538	9424	20499	69603	25311	48098	27834	23958	46920	94032
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	848824	*2787	12528	5003	29331	20858	50630	59674	59845	97933	25803	122931	361501
61 Pension, prof sh, stock, annuity.	113212	86	*11490	*1207	*10084	*7958	16464	5142	11466	6584	4944	3533	34254
62 Employee benefit programs.....	231739	*1838	*7792	*8833	13579	16136	36311	19766	33377	22953	15220	25733	30201
63 Net loss, noncapital assets.....	35359	6	*11743	-	-	*820	*3430	*3005	2841	*46	1625	2600	9243
64 Other deductions.....	5304390	86662	252101	194238	301727	295651	1038853	556526	627094	333864	181080	521716	914878
65 Total receipts less total deducts..	984372	-31340	-5314	4787	-61367	-28897	4905	-31340	164507	20039	162541	-94040	879890
Constructive taxable income from													
66 related foreign corporations.....	*226089	-	-	-	-	-	-	-	-	*6457	-	-	219631
67 Net income (less deficit), total...	1201446	-31340	-5384	4012	-61395	-29062	4775	-32954	163781	23366	160457	-94234	1099423
68 Net income, total.....	2504003	*15147	94627	58628	30096	39492	231010	123564	287109	148974	171593	80333	1223432
69 Deficit, total.....	1302556	46487	100010	*54615	91490	68554	226235	156518	123328	125607	11136	174568	124008
70 Net income (less def), Form 1120-A.	*1112	-	*1112	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*6844	*6844	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	396036	*-24547	14899	*23254	-58779	3656	94222	31237	142795	75041	98787	-4527	-
73 Statutory special deductions, total	97406	*6883	*2502	*6120	*4370	*3322	*34685	*5497	*7632	*5974	-	-	16443
74 Net operating loss deduction.....	89982	*5764	*1982	*6120	*4370	*3322	*33436	*5384	*7515	*4755	-	1919	15414
75 Dividends received deduction....	7424	1119	*520	-	-	-	*1249	*113	*117	1219	-	2059	1028
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1649731	*7590	*5487	*19188	15132	13806	61007	46196	82332	*43648	71225	77131	1206989
78 Income tax before credits, total...	561316	*2397	*823	*2937	1638	2135	17014	15742	27920	15227	24356	27062	424065
79 Regular tax.....	558912	*2360	*823	*2878	2434	1872	16731	15493	27862	*14829	24289	26944	422398
80 Personal holding company tax.....	*59	-	-	*59	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	958	-	-	-	-	-	*278	*249	*41	*362	-	28	-
83 Environmental tax.....	1667	-0	-	-	-	-	*4	-	*17	*36	67	90	1451
84 Foreign tax credit.....	*142539	-	-	-	-	-	-	-	*72	*2693	50	164	139560
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	1028	-	-	-	-	-	-	-	-	-	351	-	677
88 Prior year minimum tax credit.....	*550	-	-	-	-	-	*34	*5	-	-	510	-	-
89 Income tax after credits, total....	417199	*2397	*823	*2937	1638	2135	16980	15737	27848	12534	23445	26898	283828

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	6924	*4	*1938	1146	1112	1023	1343	157	125	47	10	12	7
2 Total assets.....	45991571	-	*54525	210387	416119	759850	3111148	1041311	1892349	1621194	711773	2037502	34135412
3 Cash.....	2654655	-	*9915	28178	74824	132277	293953	123709	139728	205724	22416	60128	1563803
4 Notes and accounts receivable....	16298079	-	*267	*75243	89505	191642	1029417	337662	536486	302639	214016	534659	12986542
5 Less: Allowance for bad debts.....	123833	-	-	-	-	*132	9531	*2053	9021	4768	2728	5925	89675
6 Inventories.....	8252403	-	*3061	*12894	54628	99578	840495	237336	483429	498643	291362	500640	5230339
7 U.S. govt. obligations, total....	49140	-	-	-	-	-	*20907	*94	*2023	*9784	657	1956	13720
8 Tax-exempt securities.....	*15293	-	-	-	-	*13835	-	-	-	*1458	-	-	-
9 Other current assets.....	2145124	-	*24752	*5597	33339	19983	129108	75155	203821	89670	27275	495781	1040644
10 Loans to stockholders.....	137977	-	-	*39021	*6004	*7841	36411	*24151	*11045	*6611	-	-	6894
11 Mortgage and real estate loans....	*71710	-	-	-	*527	-	*13420	*1076	-	*936	-	-	55751
12 Other investments.....	9568129	-	-	*27413	*6712	57003	70288	60617	97385	157642	12540	155789	8922740
13 Depreciable assets.....	14109328	-	*63490	53453	293282	558187	1615106	428219	704944	564751	234306	414915	9178676
14 Less: Accumulated depreciation	8367711	-	*46960	38734	176769	365510	1044461	263739	389952	290977	115942	214713	5419954
15 Depletable assets.....	*48585	-	-	-	-	*140	*3353	-	-	*30	-	-	45061
16 Less: Accumulated depletion....	*19179	-	-	-	-	-	*671	-	-	*30	-	-	18478
17 Land.....	523209	-	-	*841	*13372	19411	81165	39782	74658	71598	6441	35288	180654
18 Intangible assets (Amortizable)..	188575	-	*5517	*431	*11420	21094	*2402	11327	30666	13735	18949	73034	73034
19 Less: Accumulated amortization	60019	-	-	*314	*81	*1699	6632	*1855	5636	*19552	3465	2082	18704
20 Other assets.....	500105	-	*-0	*1277	*20345	15873	17726	*-21244	32113	-3631	11161	42118	384367
21 Total liabilities.....	45991571	-	*54525	210387	416119	759850	3111148	1041311	1892349	1621194	711773	2037502	34135412
22 Accounts payable.....	13806251	-	*1305	*56272	77277	110389	951486	281911	435684	261783	110711	539175	10980260
23 Mort, notes, and bonds under 1 yr	9279934	-	*2671	*33336	73040	38303	421612	357135	350655	357066	262472	470582	6913061
24 Other current liabilities.....	1860542	-	*12115	*2086	11848	44677	307097	120072	170771	90451	48663	176004	876759
25 Loans from stockholders.....	377556	-	*75428	*8864	*2326	*22909	93043	*29377	*27667	*94753	14347	1043	7801
26 Mort, notes, bonds, 1 yr or more.	5454598	-	*9599	*13369	*71504	141072	403101	86945	242638	243655	42954	332692	3867069
27 Other liabilities.....	1090083	-	*-652	*19484	*7094	*13796	39340	*11827	26411	34740	31640	52044	854359
28 Net worth.....	14122607	-	*-45940	76975	173031	388705	895470	154044	638523	538747	200988	465962	10636103
29 Capital stock.....	1486665	-	*18009	214537	61805	67824	152481	40722	148391	154032	28928	121489	478447
30 Paid-in or capital surplus.....	3152995	-	*5072	*30350	*83731	*46064	113312	29995	134691	159719	124950	170700	2254411
31 Retained earnings, appropriated.	*34544	-	-	-	-	*17596	*11047	*3273	-	-	-	-	2628
32 Retained earnings-unappropriated	8807057	-	*1578	*-172102	44264	233130	437149	177917	230488	83041	27157	50615	7693820
33 Retained earnings (S Corp).....	736239	-	*-70600	*11492	*-6509	*27505	207307	*-87569	*151164	*146790	20037	124849	211773
34 Less: Cost of treasury stock....	94893	-	-	*7302	*10261	*3414	*25827	*10295	26211	*4835	83	1690	4975
35 Total receipts.....	114393823	*121720	*1439208	1247785	1797182	4221621	18345957	4007258	6134177	5689168	3232334	9548138	58609274
36 Business receipts.....	111329056	*119610	*1436667	*1161392	1774999	4124700	18198709	3947581	6040866	5625308	3226750	9483095	56189380
37 Interest.....	1031463	122	*43	*3408	2005	8565	16899	7297	16850	11813	1881	39784	922796
38 Interest on govt. obligations....	*21595	-	-	-	-	*2514	-	-	-	*3	*217	-	18862
39 Rents.....	270752	-	-	*124	*971	*59	2933	*1398	5556	*5602	123	3158	250827
40 Royalties.....	5445	-	-	*55	-	*342	*296	*1352	*205	*470	179	266	2280
41 Net S-T cap gain less net LT loss	*25059	-	-	-	-	*58	-	-	-	*7	-	-	24994
42 Net L-T cap gain less net ST loss	78984	-	-	*4695	*361	-	*2405	-	*4695	*3424	33	281	63090
43 Net gain, noncapital assets.....	1622278	378	*915	*843	*1947	*3988	15036	*1355	1671	3899	519	823	130903
44 Dividends, domestic corporations.	39458	-	-	*131	*577	*187	-	-	*80	*72	-	1125	37286
45 Dividends, foreign corporations..	97387	-	-	-	-	-	-	*178	*319	*4	-	2555	94330
46 Other receipts.....	1332346	*1610	*1582	*77268	16768	80818	109493	48097	63932	38352	2850	17049	874526
47 Total deductions.....	112994042	*120384	*1414937	1248887	1809197	4207972	18223177	3966511	6067786	5653767	3200744	9506318	57574363
48 Cost of goods.....	103537598	*112055	*1201211	*1064376	1481490	3732760	16498412	3685869	5509576	5280956	3026348	9152873	52791674
49 Compensation of officers.....	640429	-	*23730	*14124	35341	68143	228244	41094	67553	14892	8219	18214	120875
50 Salaries and wages.....	1798203	*684	*7295	*31929	54591	114039	482201	64696	139702	98470	35581	66898	702117
51 Repairs.....	254631	*185	*17806	*4761	14791	17902	62941	14021	15934	10980	3722	14974	76612
52 Bad debts.....	73068	-	-	*183	*1158	7854	14447	*9058	14502	2182	562	9711	13410
53 Rent paid on business property...	344133	*487	*15994	*23742	24000	18244	70070	7322	20837	22320	5775	19825	115517
54 Taxes paid.....	556182	*1060	*10844	8699	18358	25178	91360	18363	34902	19589	7038	16129	304663
55 Interest paid.....	1459628	*367	*1878	*8037	10716	15824	85296	24915	56261	56326	23226	65622	1111159
56 Contributions or gifts.....	13590	-	-	-	*312	409	787	*372	1680	*155	52	485	9339
57 Amortization.....	16202	40	-	*211	*521	*1082	2478	*492	565	923	652	1432	7807
58 Depreciation.....	1112500	*381	*8620	5914	25543	39730	114979	25673	53027	34492	11540	28733	763868
59 Depletion.....	*18812	-	-	-	*54	-	*394	-	*33	*1	-	-	18330
60 Advertising.....	111025	656	*1681	*2000	6748	6066	19248	2057	14907	4221	3269	1870	48303
61 Pension, prof sh, stock, annuity.	177319	*95	-	-	*4360	*4634	31041	*1956	8203	4047	1718	11377	109888
62 Employee benefit programs.....	185530	100	-	*2645	*3726	10757	35441	*5584	19810	6721	3686	9409	87651
63 Net loss, noncapital assets.....	5685	-	-	-	*638	*1507	*1309	-	*975	*949	69	230	9
64 Other deductions.....	2689506	*4275	*125877	82266	126850	143842	484528	65040	109322	96544	69285	88536	1293141
65 Total receipts less total deducts..	1399780	*1336	*24271	-1102	-12015	13649	122780	40747	66392	35401	31591	41819	1034910
Constructive taxable income from													
66 related foreign corporations.....	282132	-	-	-	-	-	-	-	-	-	-	-	282132
67 Net income (less deficit), total...	1660317	*1336	*24271	-1102	-12015	11135	122780	40747	66389	35184	31591	41819	1298181
68 Net income, total.....	1877171	*6515	*25742	*22897	18078	44424	187929	60274	88123	43319	33274	48415	1298181
69 Deficit, total.....	216854	5180	*1471	*23999	*30093	*33289	65149	*19527	*21734	*8135	1683	6596	-
70 Net income (less def), Form 1120-A.	*-5848	-	-	*-5848	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	224792	*1069	*25192	*10950	*-10689	*8385	95168	*22318	*13226	*9279	6363	10431	33100
73 Statutory special deductions, total	387516	5446	-	*3162	*1322	*6777	25600	*515	*5713	17252	8203	14755	298770
74 Net operating loss deduction.....	271728	5446	-	*3162	*1231	*6373	25469	*337	*5392	*17201	8203	11308	187605
75 Dividends received deduction.....	115788	-	-	-	*92	*404	*131	*178	*320	*51	-	3447	111165
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1211778	-	-	*4114	*16847	29262	46002	25935	64974	*16333	18708	23291	966313
78 Income tax before credits, total...	414916	110	-	*617	*2678	6487	11832	8475	22749	6171	6646	8199	340951
79 Regular tax.....	410336	-	-	*617	*2678	6487	11517	8473	21981	*5553	6361	7919	338750
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	2730	106	-	-	-	-	*309	-	*751	*601	267	252	443
83 Environmental tax.....	1850	4	-	-	-	-	*6	*2	*17	*16	19	28	1758
84 Foreign tax credit.....	58688	-	-	-	-	-	-	-	-	-	-	-	58688
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	242	-	-	-	-	-	-	-	-	-	-	43	13051
87 General business credit.....	15084	-	-	-	-	-	*1235	*172	*107	*475	-	57	651
88 Prior year minimum tax credit.....	1072	-	-	-	*10	-	-	-	*232	*123	-	-	-
89 Income tax after credits, total....	339830	110	-	*617	*2669	6487	10597	8303	22410	5572	6589	7505	268970

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
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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.....	7730	105	3466	*678	1096	1003	1050	143	123	34	16	11	6
2 Total assets.....	13950975	-	119756	*118156	349430	693349	2403514	1018701	1956106	1156760	1160008	1849401	3125794
3 Cash.....	801267	-	51503	*13087	67112	59823	220867	55805	118639	37927	107210	54800	14495
4 Notes and accounts receivable....	4455465	-	*23502	*48169	124977	321551	1057712	330254	799527	406909	246228	564830	531807
5 Less: Allowance for bad debts.....	58557	-	-	-	*232	*297	6638	*3821	11179	5024	5372	11412	12582
6 Inventories.....	2844296	-	*10236	*840	43047	140944	564501	269192	433184	333658	248050	334918	465726
7 U.S. govt. obligations, total....	*2811	-	-	-	*621	-	-	-	*2190	-	-	-	-
8 Tax-exempt securities.....	1150	-	-	-	-	-	-	-	-	-	-	1150	-
9 Other current assets.....	361114	-	*3213	*5183	6311	16750	49722	17684	85995	46699	31018	46340	52199
10 Loans to stockholders.....	144137	-	*8946	*8082	*10472	*3053	*57260	*40532	*13493	-	2299	-	-
11 Mortgage and real estate loans...	*36483	-	-	*26707	-	-	*8663	-	-	*335	-	422	-
12 Other investments.....	1740734	-	-	*7028	*22437	55453	111603	33409	125774	119158	184416	323292	758164
13 Depreciable assets.....	5046114	-	96289	*51289	101285	293970	834537	411359	721782	252364	367146	795410	1120682
14 Less: Accumulated depreciation	2575054	-	74624	*42270	56771	219320	561464	166639	410014	102232	180081	366034	395605
15 Depletable assets.....	*26172	-	-	-	-	-	-	*21624	-	-	-	4548	-
16 Less: Accumulated depletion...	*9397	-	-	-	-	-	-	*8272	-	-	-	1125	-
17 Land.....	169897	-	-	-	-	*3275	19364	*10977	23659	47168	10946	31305	23202
18 Intangible assets (Amortizable)...	1044670	-	*519	*27950	*4151	*2450	51843	*2346	46022	*19916	78390	159057	652025
19 Less: Accumulated amortization	275946	-	*519	*27950	*2225	*1121	8541	*1455	23445	*6157	21307	66478	116748
20 Other assets.....	195621	-	*692	*42	*30245	16818	4086	5706	30145	6016	91064	-21622	32430
21 Total liabilities.....	13950975	-	119756	*118156	349430	693349	2403514	1018701	1956106	1156760	1160008	1849401	3125794
22 Accounts payable.....	3433269	-	*71108	*45175	83803	219549	841482	295394	561812	332527	182306	451722	348391
23 Mort, notes, and bonds under 1 yr	1501584	-	*27311	*9010	*1738	49601	287174	96774	286101	164697	149210	66857	363113
24 Other current liabilities.....	999422	-	*17603	*13428	17966	42052	132575	53418	185691	92029	103348	129745	211568
25 Loans from stockholders.....	444801	-	51018	*4	*64566	*98915	103775	-	*31971	*79141	2188	13225	-
26 Mort, notes, bonds, 1 yr or more.	2025501	-	*35867	*2072	*25276	47905	160452	118374	123210	148619	207674	392751	763303
27 Other liabilities.....	617541	-	*-9	*12496	*35810	*26586	31475	*26264	29930	*24224	71026	58977	274403
28 Net worth.....	4928856	-	-83141	*35972	120272	208741	846580	402118	737393	315523	444256	736125	1165017
29 Capital stock.....	868480	-	20079	*2421	53378	31296	43693	124221	41654	79385	112561	101299	258493
30 Paid-in or capital surplus.....	1663208	-	*3428	*56202	*2795	*151536	122175	24009	72987	*56837	142818	361536	668885
31 Retained earnings, appropriated.	*20278	-	-	-	-	-	*18177	-	*2101	-	-	-	-
32 Retained earnings-unappropriated	1701429	-	-110711	*28739	83002	-55633	450231	230673	312435	78849	91387	308712	283744
33 Retained earnings (S Corp).....	916458	-	*4063	*51389	*-13591	*109151	279744	*34350	346045	*106370	101715	-	-
34 Less: Cost of treasury stock...	240998	-	-	-	*5312	*27609	67440	*11135	*37830	*5918	4225	35422	46106
35 Total receipts.....	33802631	264657	730949	*543460	1380299	2219186	8168444	2707516	5069595	2716773	1974810	3772518	4254422
36 Business receipts.....	33389274	*253434	726896	*520826	1355322	2180704	8110971	2675700	5008646	2696039	1955384	3699718	4205634
37 Interest.....	73995	*3425	*1847	*1686	2269	2296	11143	6987	4421	1924	9166	21925	6907
38 Interest on govt. obligations....	*1872	-	-	-	-	-	*80	*53	*1314	-	244	182	-
39 Rents.....	9128	*572	-	-	*7	*469	*3172	*385	*442	*231	690	462	2698
40 Royalties.....	*11669	-	-	-	-	-	-	-	*1250	-	-	5538	4881
41 Net S-T cap gain less net LT loss	*11	-	-	-	-	-	*11	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	32600	*2915	*313	*3184	*2097	*6694	*2755	-	*565	*777	21	154	13124
43 Net gain, noncapital assets.....	17033	*897	*940	*67	*6439	*1153	*1428	*263	1675	*725	33	1628	1784
44 Dividends, domestic corporations.	21533	-	*49	-	*652	-	*2	*789	*93	*10	872	19062	3
45 Dividends, foreign corporations..	*7776	-	-	-	-	-	-	-	*531	-	1130	2045	4070
46 Other receipts.....	237741	*3414	*904	*17697	*13514	27869	38883	23340	50659	17068	7270	21803	15321
47 Total deductions.....	33229013	265914	734906	*562459	1373447	2224781	8000755	2631625	4944250	2659898	1896040	3697159	4237777
48 Cost of goods.....	26425208	*179241	471260	*404182	920256	1554974	6559064	2201700	3976325	2381422	1567443	3071885	3137458
49 Compensation of officers.....	840263	*10742	*37591	*41408	121940	104203	275812	49756	87066	29593	21752	19908	40493
50 Salaries and wages.....	1905784	*15949	*81748	*21577	97859	182619	389962	105519	316838	81375	80908	180964	350466
51 Repairs.....	121100	*1102	*553	*1002	3932	10019	21535	11763	22415	5773	8803	14526	19677
52 Bad debts.....	72380	*3999	*5827	-	*6572	*5817	15924	*5322	12571	1623	934	3182	10608
53 Rent paid on business property...	278238	*1329	*18767	*9866	20096	48631	51551	17343	42081	7808	9993	17659	33115
54 Taxes paid.....	374656	*4000	11061	*9907	19713	37702	88581	35224	56960	17780	21957	28374	43395
55 Interest paid.....	324028	*2572	*1846	*912	6336	19075	49731	22053	38063	20902	33090	59736	69714
56 Contributions or gifts.....	5983	*13	*72	-	*481	*214	1203	708	947	*39	1299	470	538
57 Amortization.....	57255	*441	*322	*3	*262	*316	4735	*384	2762	760	4999	5164	37105
58 Depreciation.....	430697	*4518	*8117	*5579	14378	18666	60446	42774	58540	25588	35474	65963	90654
59 Depletion.....	*2727	-	-	-	-	-	-	*936	-	-	-	1150	642
60 Advertising.....	289087	*15640	*397	*1287	3589	9008	13006	3545	5295	1087	8195	58870	169167
61 Pension, prof sh, stock, annuity.	127411	*1712	*86	*7966	*7612	*3536	32870	*14709	24422	*6746	7336	8326	12091
62 Employee benefit programs.....	182265	*2575	*1420	*2012	10329	14442	32679	10486	28190	10665	10180	22200	37087
63 Net loss, noncapital assets.....	11270	*243	-	-	-	-	*579	*6513	*509	*238	*1150	1402	143
64 Other deductions.....	1780660	21837	95839	*56757	140091	214981	397142	108896	271538	67589	82275	138638	185076
65 Total receipts less total deducts..	573619	-1257	-3957	*-18999	6852	-5595	167689	75891	125345	56876	78770	75359	16645
Constructive taxable income from													
66 related foreign corporations.....	8545	243	-	-	-	-	-	-	-	-	4805	450	3046
67 Net income (less deficit), total...	580292	-1014	-3957	*-18999	6852	-5595	167610	75838	124031	56876	83332	75627	19691
68 Net income, total.....	831566	*10535	*22030	*6483	50107	56957	187384	76810	133614	64622	97671	79335	46017
69 Deficit, total.....	251274	*11549	*25987	*25482	*43255	62552	*19775	*972	*9583	*7746	14340	3708	26325
70 Net income (less def), Form 1120-A.													
71 Net income (less def), Form 1120-F.	*4078	*4078	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	248281	*-394	*19966	*-17566	*8818	*33491	75766	*20934	45860	*28716	32689	-	-
73 Statutory special deductions, total	91985	*2546	*1508	*1198	*3201	*888	*10655	*592	*2132	*6403	21670	33142	8050
74 Net operating loss deduction....	75801	*2546	*1473	*1198	*2744	*888	*10654	*40	*1606	*6395	21581	18628	8047
75 Dividends received deduction....	16184	-	*34	-	*457	-	*2	*552	*526	*8	89	14515	3
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	450682	*7988	*557	*445	*15088	*18345	100963	54312	81530	*29502	43312	60673	37967
78 Income tax before credits, total...	148214	*2471	*83	*67	*2527	*3237	30502	18403	27764	*10160	14881	24602	13517
79 Regular tax.....	143847	*2471	*83	*67	*2527	*3237	30491	18179	27750	*10025	14741	21003	13273
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	4101	-	-	-	-	-	*10	*225	-	*114	70	3501	181
83 Environmental tax.....	266	-	-	-	-	-	-	-	*14	*21	70	99	63
84 Foreign tax credit.....	*3840	-	-	-	-	-	-	-	*107	-	1678	506	1548
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*2366	-	-	-	*305	-	*319	-	-	*214	1351	-	177
88 Prior year minimum tax credit....	*3083	-	-	-	*68	-	-	-	*31	-	896	1073	1015
89 Income tax after credits, total....	138925	*2471	*83	*67	*2154	*3237	30183	18372	27657	*9946	10956	23023	10776

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	11612	*277	3429	*1532	1354	1428	2802	425	215	82	34	18	17
2 Total assets.....	205536142	-	142540	*245547	478505	1000754	5934813	2950197	3319527	2840524	2326859	2647297	183649581
3 Cash.....	2535005	-	40859	*77935	101160	164339	725085	310106	222699	226520	81834	174240	410227
4 Notes and accounts receivable....	12307835	-	*30246	*59610	131289	317570	1747777	773303	978648	776636	833507	737711	5921538
5 Less: Allowance for bad debts.....	103201	-	-	-	*2442	*2428	28680	7960	9626	5576	5891	11414	29184
6 Inventories.....	15698247	-	*6239	*30174	60285	136139	718284	413250	287865	428101	339284	400664	12877962
7 U.S. govt. obligations, total....	39767258	-	-	-	-	*2290	*4030	*52322	*5787	-	5363	-	39697465
8 Tax-exempt securities.....	1543243	-	-	-	-	-	*62610	-	*69046	-	-	13524	1398064
9 Other current assets.....	97250939	-	*608	*6218	33685	25735	127927	59104	141347	44025	94026	137872	96580390
10 Loans to stockholders.....	484774	-	*14169	*767	*1188	25903	52466	21778	19835	*11016	4975	3105	329573
11 Mortgage and real estate loans...	461330	-	-	*2408	-	*631	28431	*5112	29754	*8514	16245	84984	285252
12 Other investments.....	20696351	-	*4	-	*20780	59012	224265	161010	222502	314407	380790	174837	19138744
13 Depreciable assets.....	19074346	-	126745	*280532	348697	802612	4646778	2253056	2100083	1418952	729986	735713	5631191
14 Less: Accumulated depreciation	9722922	-	98996	*229861	244356	608929	2923942	1332613	1111811	649269	376242	335132	1811771
15 Depletable assets.....	5597964	-	*18034	-	*27816	-	*1589	*6	*5310	*377	62963	379859	5102011
16 Less: Accumulated depletion...	2654833	-	-	-	*13004	-	-	*5	*2503	*377	16331	60723	2561891
17 Land.....	1463004	-	*4580	*14964	*7502	44215	390434	193936	282650	196597	59004	74201	194921
18 Intangible assets (Amortizable)...	828277	-	*602	*3098	*885	36330	88302	44336	65081	33038	81339	70724	404543
19 Less: Accumulated amortization	359385	-	*234	*632	*325	*16843	36284	15388	33720	9746	23421	13680	209111
20 Other assets.....	667911	-	*316	*332	*5344	14178	105741	18845	46581	47309	59427	80813	289656
21 Total liabilities.....	205536142	-	142540	*245547	478505	1000754	5934813	2950197	3319527	2840524	2326859	2647297	183649581
22 Accounts payable.....	11640158	-	*13089	*59730	92142	221290	1350810	691799	777865	748924	686125	826834	6171551
23 Mort, notes, and bonds under 1 yr	29704964	-	*14563	*8225	*9481	62742	383262	300702	344999	370294	348969	376744	27484984
24 Other current liabilities.....	108179931	-	*1256	*18864	26145	36202	436818	201511	271091	234415	119589	170361	106663680
25 Loans from stockholders.....	707413	-	*43987	*9303	*18079	25580	352323	47885	72749	*9629	115398	7161	5320
26 Mort, notes, bonds, 1 yr or more.	24001693	-	*69848	*11289	109851	125394	932642	539847	593510	624529	384052	487035	20123696
27 Other liabilities.....	6502748	-	*3044	-	*513	*20084	160210	35550	100014	63110	95717	94376	5930130
28 Net worth.....	24799235	-	-3247	*138137	222293	509463	2318748	1132904	1159299	789622	549235	712560	17270221
29 Capital stock.....	2530888	-	22234	*33486	80319	81027	260749	81045	96821	20332	59733	59889	1735254
30 Paid-in or capital surplus.....	13159985	-	*74297	*205060	*27857	133358	352030	76175	357413	141606	227244	417767	11147178
31 Retained earnings, appropriated.	57040	-	-	-	-	-	-	*29991	*3833	*999	*21363	854	-
32 Retained earnings-unappropriated	9569332	-	-65114	*25820	155544	313729	970545	551219	262514	401841	112332	127592	6713309
33 Retained earnings (S Corp).....	2500726	-	*-28175	*-123005	*3780	*46695	850090	434691	493067	229014	149077	136391	309102
34 Less: Cost of treasury stock...	3018736	-	-	*3224	*6488	*45207	144657	*14059	51514	24533	5	29079	2634623
35 Total receipts.....	159065751	*12833502	2163555	*1304147	3235383	4902141	29351591	12598101	16820521	10344877	11386572	9950015	44175347
36 Business receipts.....	149053928	*12820236	2149862	*1301229	3188354	4850967	29072134	12485345	16657077	10251579	11303743	9817635	35155766
37 Interest.....	7527780	*4540	*372	*1042	4314	10065	25502	15943	18569	13327	17538	15820	7400748
38 Interest on govt. obligations....	89760	-	-	-	-	-	*3372	*2861	5584	*1522	61	1469	74890
39 Rents.....	298961	375	*1712	-	*371	7218	59267	24035	39223	15603	13063	7609	130486
40 Royalties.....	10169	-	-	-	-	-	*4335	*113	-	-	90	1	5631
41 Net S-T cap gain less net LT loss	26321	178	-	-	-	-	-	*146	*418	*239	1527	5122	18692
42 Net L-T cap gain less net ST loss	638739	267	*9995	-	*9080	*2662	14659	*1391	15911	*11570	2532	11469	559201
43 Net gain, noncapital assets.....	145973	*257	*128	-	*1872	*3164	11647	5276	6159	7479	4415	40577	64999
44 Dividends, domestic corporations.	30679	-	-	-	-	*403	6748	*353	*350	*216	-0	959	21651
45 Dividends, foreign corporations..	*218679	10	-	-	-	-	-	-	*43	-	-	758	217869
46 Other receipts.....	1024761	*7639	*1485	*1876	31392	27662	153926	62638	77187	43342	43604	48597	525414
47 Total deductions.....	157316799	*12762356	2163237	*1284687	3222205	4844898	29079260	12441390	16665620	10261643	11371777	9924778	43294948
48 Cost of goods.....	133689481	*12518999	1829697	*1030329	2616280	4067954	25291676	10653712	15163552	9337819	10627164	9260654	31291644
49 Compensation of officers.....	917457	*10110	*20997	*44487	49732	100012	310500	140283	68480	51271	24347	43582	53656
50 Salaries and wages.....	4173765	*51834	*59815	*40961	166095	138195	965111	531477	455700	276476	207403	164607	1116091
51 Repairs.....	538040	*683	*2761	*7540	25775	14984	165448	86098	62874	33749	30120	17000	91008
52 Bad debts.....	139008	*127	*369	*180	2781	3429	55960	11227	17436	8245	4085	24773	10397
53 Rent paid on business property...	802079	*8544	*14506	*20149	33714	38135	221016	75920	100539	39061	43697	21712	185086
54 Taxes paid.....	1761984	*12580	*21068	*37917	119354	154020	622464	237121	100031	96780	44018	29799	286832
55 Interest paid.....	6548221	*48893	19257	*2587	10546	20470	129955	71754	79484	65565	73912	61665	5964134
56 Contributions or gifts.....	20945	54	*100	-	*500	*307	2621	1619	1548	765	187	741	12504
57 Amortization.....	74486	*618	*118	*69	*449	*2687	14644	4473	7142	3341	11004	9727	20213
58 Depreciation.....	1405726	*7443	13100	*16116	28195	53199	331215	172031	165407	107160	59084	70680	382097
59 Depletion.....	203879	3995	-	-	*1080	-	*303	*17	*1	-	-	8408	16645
60 Advertising.....	159505	*850	3615	*11198	8627	10382	47475	21627	19936	14585	4123	6297	10790
61 Pension, prof sh, stock, annuity.	139559	2552	-	*767	*4922	*3462	28937	22654	8518	5360	5288	4296	52803
62 Employee benefit programs.....	292306	*1849	*1168	*4532	7727	15466	49045	24161	26759	21266	15736	11156	113443
63 Net loss, noncapital assets.....	26359	*3251	-	-	*1457	*4620	*175	*214	834	*2393	1287	11609	520
64 Other deductions.....	6423999	*89972	176667	*67856	144972	217575	842715	387003	387380	197807	211914	169835	3530302
65 Total receipts less total deducts..	1748952	*71145	318	*19460	13178	57243	272331	156711	154901	83233	14795	25237	880399
Constructive taxable income from													
66 related foreign corporations.....	841662	-	-	-	-	-	-	-	-	-	-	38	841624
67 Net income (less deficit), total...	2500854	*71145	318	*19460	13178	57243	268959	153850	149317	81711	14734	23805	1647133
68 Net income, total.....	2964178	*101527	*37939	*25535	30099	61725	343094	174793	170383	106407	40862	58091	1813723
69 Deficit, total.....	463325	*30382	*37621	*6075	*16921	*4482	74134	*20943	21066	24697	26128	34286	166590
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	71883	71883	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120s..	312375	*-763	*7270	*20009	*-435	*13911	149256	63792	49847	26297	10925	14246	-41980
73 Statutory special deductions, total	185544	*29654	*11827	*2244	*8164	4132	19513	4274	4164	*7527	3523	17465	73057
74 Net operating loss deduction.....	162715	*29647	*11827	*2244	*8164	*3850	14515	*4027	*3882	*7402	3522	16791	56845
75 Dividends received deduction....	22829	7	-	-	-	*282	4999	*247	282	*125	-0	675	16212
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2327020	71880	*7348	*159	*13542	43434	137643	87363	104724	70532	21902	21139	1747354
78 Income tax before credits, total...	800646	25942	*1102	*24	*2221	10337	38514	29702	35890	24789	8008	9322	614794
79 Regular tax.....	790361	25149	*1102	*24	*2221	10337	38011	28898	35426	23981	7464	7211	610537
80 Personal holding company tax....	40	-	-	-	-	-	-	-	-	-	-	-	40
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	7270	158	-	-	-	-	*503	*752	*436	*758	530	2074	2058
83 Environmental tax.....	2407	115	-	-	-	-	-	*4	*28	*51	15	36	2158
84 Foreign tax credit.....	*297181	-	-	-	-	-	-	-	-	*6363	48	-	290770
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*50835	-	-	-	-	-	*35	-	*8	-	-	-	50793
87 General business credit.....	11221	5	-										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4832	*32	*1176	*790	*520	463	1281	279	191	63	19	13	6
2 Total assets.....	19337867	-	*28168	*116883	*199539	318251	3062994	1991053	2873342	2277107	1303631	2162242	5004656
3 Cash.....	1606699	-	*7196	*18141	*16409	64341	397744	274739	310885	119796	126587	154001	116860
4 Notes and accounts receivable....	3935850	-	*3	*456	*44059	*43330	472194	306676	576653	666033	282722	448128	1095597
5 Less: Allowance for bad debts.	54318	-	-	-	*6	*35	*2071	*2008	10965	8078	4528	7166	19461
6 Inventories.....	4829537	-	*16705	*28221	*68171	93750	888948	388366	730022	661671	352747	665107	935829
7 U.S. govt. obligations, total....	*65236	-	-	*214	-	-	*26017	-	*13094	*12233	3493	-	10185
8 Tax-exempt securities.....	76487	-	-	-	-	-	*1988	*16733	*28487	*3548	183	19	25529
9 Other current assets.....	566019	-	*404	*1339	*4901	*2273	78149	73148	90761	86179	43117	59478	126270
10 Loans to stockholders.....	249248	-	-	*2651	*151	*2764	112867	*51966	49428	*10845	18576	-	-
11 Mortgage and real estate loans...	470581	-	-	-	-	*192	*11026	*13953	*29005	*2279	-	18840	395284
12 Other investments.....	1934969	-	-	*1243	*2096	*15387	153146	225154	284821	105115	159469	245317	743221
13 Depreciable assets.....	6896912	-	*13507	*53921	*72540	193957	1835493	980653	1067829	753825	331161	523037	1070989
14 Less: Accumulated depreciation	4130632	-	*10216	*36794	*53688	141627	1229696	639373	632501	396268	143790	294838	551839
15 Depletable assets.....	*72802	-	-	-	-	-	-	*66	*1964	-	-	70772	-
16 Less: Accumulated depletion...	*64947	-	-	-	-	-	-	*14	-	-	-	64934	-
17 Land.....	438187	-	-	-	*951	*4227	84613	69011	61159	65832	24683	58850	68859
18 Intangible assets (Amortizable)..	2223222	-	*1662	*28537	*93653	*36875	176060	262807	405602	212120	105724	193149	707031
19 Less: Accumulated amortization	616335	-	*277	*639	*67884	*13970	71394	66138	205427	77415	24813	69606	18772
20 Other assets.....	838352	-	*815	*19592	*18187	*16787	127905	35302	72540	59392	28302	162086	299074
21 Total liabilities.....	19337867	-	*28168	*116883	*199539	318251	3062994	1991053	2873342	2277107	1303631	2162242	5004656
22 Accounts payable.....	2889517	-	*15057	*7432	*66036	*47102	441917	233134	470537	608643	185408	349250	465003
23 Mort, notes, and bonds under 1 yr	1685403	-	*7236	*2502	*37570	*20019	297015	168631	288810	252400	221229	165444	224547
24 Other current liabilities.....	2624314	-	*1063	*6504	*19577	*8633	202457	87114	174186	160036	83621	167178	1713944
25 Loans from stockholders.....	596435	-	*46248	*8666	*84142	*45412	166272	*78850	50971	*68815	33075	689	13297
26 Mort, notes, bonds, 1 yr or more.	3455307	-	*20802	*32522	*23499	*40005	413496	401928	519750	371010	189414	266864	1176017
27 Other liabilities.....	444103	-	-	*59	-	*101	57936	31689	25991	27711	35247	39007	226363
28 Net worth.....	7642788	-	*62238	*59199	*31285	156979	1483901	989707	1343098	788493	555637	1173811	1185485
29 Capital stock.....	756106	-	*10905	*22654	*36322	17565	220835	62801	107837	40995	12466	84534	139192
30 Paid-in or capital surplus.....	1210675	-	*45635	*6272	*12959	*8409	94174	23163	72145	46350	108154	516722	276741
31 Retained earnings, appropriated.	*18948	-	-	-	-	-	*9567	-	9054	-	-	327	-
32 Retained earnings-unappropriated	2632187	-	*26334	*31322	*10674	*76450	627004	*210208	330698	193152	134681	360213	684118
33 Retained earnings (S Corp).....	3630711	-	*82283	*1049	*91240	*54860	747624	907833	845358	605870	309331	248973	85434
34 Less: Cost of treasury stock...	605837	-	*10161	-	-	*305	215303	*214298	*21993	*97874	8995	36908	-
35 Total receipts.....	55185350	*131049	*164186	*662858	*1068798	1400120	11883524	8029518	10555835	6935814	3045432	5203806	6104411
36 Business receipts.....	54316286	*130946	*158953	*662038	*1057277	1362130	11813030	7939222	10435930	6843300	3019839	5140484	5753138
37 Interest.....	187311	*10	*628	*420	*765	10385	10385	*6436	5646	3795	3118	11547	144562
38 Interest on govt. obligations....	9361	-	-	-	*55	*688	*2228	3119	*1028	619	2	1622	-
39 Rents.....	84827	-	-	-	-	-	*3068	*2152	*2536	*556	4198	4098	68220
40 Royalties.....	*63114	-	-	*28	-	-	-	-	-	-	12	13422	49652
41 Net S-T cap gain less net LT loss	*260	-	-	-	-	-	-	-	-	*133	13	113	1
42 Net L-T cap gain less net ST loss	56645	-	-	-	-	*526	*4998	*650	*12065	*3582	4321	1229	29274
43 Net gain, noncapital assets.....	23625	-	-	-	-	*58	11298	2008	2848	1743	3215	1894	560
44 Dividends, domestic corporations.	12207	-	-	-	-	-	*714	*341	*1628	*615	24	3019	5867
45 Dividends, foreign corporations..	9427	-	-	-	-	-	-	-	-	3	-	3014	6411
46 Other receipts.....	422287	*93	*5233	*192	*11073	*36586	39343	76482	92063	81059	10073	24984	45105
47 Total deductions.....	53921498	*130902	*214411	*658402	*1098505	1353907	11599148	7818484	10238219	6802948	2976537	5032579	5997457
48 Cost of goods.....	41068157	*106299	*144508	*467682	*796574	1083774	9009352	5989847	7933137	5190015	2131576	3923850	4291544
49 Compensation of officers.....	757296	*318	*17821	*19983	*40659	243028	115818	146529	77633	29557	30041	35909	-
50 Salaries and wages.....	4284912	*9940	*5744	*71543	*92251	77315	979241	625915	797720	620222	234090	347274	423656
51 Repairs.....	236727	*590	*4844	*2537	*5409	69923	35051	46048	25428	10956	17024	18846	-
52 Bad debts.....	58228	*4	*274	*63	*355	*645	5342	9328	5805	11061	2793	7458	15099
53 Rent paid on business property...	480832	*1059	*2844	*17158	*21525	*16480	84697	76237	95410	38203	17342	33859	76018
54 Taxes paid.....	2466731	*1652	*3719	*11548	*27080	24838	370700	406779	417008	321712	257690	294827	329177
55 Interest paid.....	584552	*1821	*25912	*2169	*18700	7062	71703	57557	67653	54187	39879	34317	203590
56 Contributions or gifts.....	10218	-	*541	*5	*418	2121	*445	1282	*2410	275	950	1771	-
57 Amortization.....	102198	*1162	*277	*1581	*7924	*2165	10286	19813	20683	13285	5903	9440	9678
58 Depreciation.....	440276	*567	*1142	*3133	*7135	14216	109969	63180	76311	50795	26862	29798	57168
59 Depletion.....	*3828	-	-	-	-	-	*3798	-	-	-	-	30	-
60 Advertising.....	486002	*528	*737	*1399	*3651	*5574	77807	38947	90500	58454	58570	90076	59758
61 Pension, prof sh, stock, annuity.	176550	-	*951	*1550	*1388	49850	22384	34811	19030	6084	19151	21351	-
62 Employee benefit programs.....	407227	*1118	*6168	*7291	*6254	81787	62714	81447	48317	16076	43702	52353	-
63 Net loss, noncapital assets.....	45350	*5	*706	-	*21	*2385	*260	*403	*320	5499	18	35732	-
64 Other deductions.....	2312415	*5840	*29181	*51094	*91943	67688	427160	294209	423471	271874	133385	150764	365806
65 Total receipts less total deducts..	1263852	*146	*50225	*4455	*29707	46213	284376	211035	317616	132866	68895	171227	106954
Constructive taxable income from													
66 related foreign corporations.....	561	-	-	-	-	-	-	-	-	-	-	7	554
67 Net income (less deficit), total...	1255051	*146	*50225	*4455	*29707	46158	283688	208806	314497	131838	68276	171232	105886
68 Net income, total.....	1445231	*300	*83	*8213	*6535	50698	299457	226478	327947	166051	80231	172154	107084
69 Deficit, total.....	190180	*153	*50308	*3758	*36242	*4540	15769	*17672	*13450	*34213	11955	923	1198
70 Net income (less def), Form 1120-A.	*2709	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*88	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	804089	-	*39550	*1049	*34050	*38255	192336	200528	251933	96968	37748	27574	33397
73 Statutory special deductions, total	57534	*212	*83	*2664	*2429	*3157	12669	*1964	*1862	*6962	3824	16153	5554
74 Net operating loss deduction....	45111	*212	*83	*2664	*2429	*3157	*12169	*1726	*234	*6531	3807	12069	28
75 Dividends received deduction....	12423	-	-	-	-	-	*500	*238	*1628	*430	17	4084	5526
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	447585	*88	*5549	*1914	*9285	90734	*10240	65906	35316	32893	127505	68153	-
78 Income tax before credits, total...	150252	*543	*1011	*287	*1644	27919	*3276	22602	13242	11274	44415	24036	-
79 Regular tax.....	147306	*31	*1011	*287	*1644	27559	*3276	22356	11996	11241	44214	23690	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*865	-	-	-	-	-	*343	*60	*197	-	48	216	-
83 Environmental tax.....	378	-	-	-	-	-	*18	-	*22	*22	33	153	130
84 Foreign tax credit.....	43	-	-	-	-	-	-	-	-	-	-	-	43
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*1360	-	-	*248	-	-	-	-	*816	-	70	34	192
88 Prior year minimum tax credit.....	*1238	-	-	-	-	-	*27	*204	-	-	241	766	-
89 Income tax after credits, total....	147611	*543	*1011	*39	*1644	27893	*3072	21786	13242	10962	43615	23802	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	47322	2330	21970	9235	4797	3344	4450	596	417	89	61	16	17
2 Total assets.....	52521937	-	696766	1495888	1702297	2377699	8753044	4084913	6221644	3165974	4354022	2208041	17461647
3 Cash.....	3970093	-	182055	296474	194977	260763	949201	325240	342895	263621	286045	345047	523774
4 Notes and accounts receivable....	15701702	-	78262	457406	505040	761284	2728171	1318405	2265921	1006647	1359511	505094	4715962
5 Less: Allowance for bad debts.....	398616	-	*111330	*4051	*2220	38984	31587	43516	24350	42260	12837	85790	
6 Inventories.....	13784439	-	185252	308771	465130	553432	2595481	1270444	1880624	804858	1184545	677458	3858445
7 U.S. govt. obligations, total....	119513	-	*9344	*22461	-	-	*63474	*8132	*4647	-	11456	-	-
8 Tax-exempt securities.....	308775	-	-	-	*9271	-	*15578	*66460	*4606	*39217	78657	81608	13379
9 Other current assets.....	2740959	-	37690	68243	70548	65566	426191	189530	272963	287347	314788	68245	939848
10 Loans to stockholders.....	602470	-	35797	48975	116994	57859	51501	61024	72993	*22191	3253	11502	120381
11 Mortgage and real estate loans...	201343	-	-	-	*1902	*3103	*8538	*94	*461	*1137	3111	1450	181547
12 Other investments.....	3718663	-	*21436	*79290	71005	122432	446691	175607	441981	258064	250581	89246	1762331
13 Depreciable assets.....	14845692	-	419736	1261089	538356	1095372	2625399	1232681	1518897	628144	895757	534714	4095548
14 Less: Accumulated depreciation	7727010	-	297313	1061153	322734	699430	1524234	661548	889322	323349	403026	231004	1313896
15 Depletable assets.....	*10176	-	-	-	-	-	*9425	-	-	-	583	-	168
16 Less: Accumulated depletion...	*9019	-	-	-	-	-	*8607	-	-	-	412	-	-
17 Land.....	1856315	-	*9395	*65863	*21760	118917	155838	37817	99195	41070	58238	63382	1184840
18 Intangible assets (Amortizable)...	2014743	-	8135	101530	28771	48540	160846	76104	208130	151328	307494	70930	852934
19 Less: Accumulated amortization	579362	-	2731	55955	11701	9594	58981	51668	77895	25998	56581	16564	211693
20 Other assets.....	1361059	-	11400	14224	17030	1676	147517	68180	119063	36049	102280	19771	823869
21 Total liabilities.....	52521937	-	696766	1495888	1702297	2377699	8753044	4084913	6221644	3165974	4354022	2208041	17461647
22 Accounts payable.....	13757492	-	148737	643887	575778	618037	2115871	985675	1551942	761666	884279	552386	4919236
23 Mort, notes, and bonds under 1 yr	7490884	-	47432	936504	139934	270578	1084909	775196	1091290	525005	893967	30993	1695076
24 Other current liabilities.....	4582237	-	78306	97195	119210	140845	553683	400909	613232	314011	495727	174909	1594211
25 Loans from stockholders.....	1973085	-	242677	225328	191185	195481	602599	220159	137729	*16065	67285	9935	64642
26 Mort, notes, bonds, 1 yr or more.	8716443	-	415819	236794	194945	346618	1139316	421399	697131	326162	647698	382210	3908350
27 Other liabilities.....	1633464	-	*491	*25498	*59280	31859	123560	210323	203454	78093	87228	150868	662810
28 Net worth.....	14368332	-	-236696	-669318	421965	774282	3133107	1071252	1926866	1144971	1277838	906741	4617322
29 Capital stock.....	2469205	-	242376	186224	136904	155194	532674	186568	212521	125744	199593	109567	381841
30 Paid-in or capital surplus.....	6300687	-	137048	339885	159412	83190	560422	100925	551936	413759	326211	219169	3408729
31 Retained earnings, appropriated.	*103201	-	-	-	-	*23833	*41693	*33120	*4451	*103	-	-	-
32 Retained earnings-unappropriated	2548481	-	-594014	-1175789	158586	342779	1160755	381755	592450	222869	293255	195307	970528
33 Retained earnings (S Corp).....	3558451	-	-17958	5005	26022	198830	975109	401783	640191	423002	485053	389436	31978
34 Less: Cost of treasury stock...	611693	-	*4149	*24642	58958	*29543	137547	32899	74683	*40506	26273	6739	175755
35 Total receipts.....	145377061	1243072	4658988	4850829	7165737	6899838	30521472	10895368	18709132	8401763	8482855	4676709	38871298
36 Business receipts.....	142965305	1178771	4509570	4778777	7116872	6617545	30251351	10768214	18428446	8224740	8356133	4619578	38115308
37 Interest.....	335400	1828	2749	5637	7392	12842	31423	18387	21744	30217	42549	8811	151820
38 Interest on govt. obligations....	19595	-	-	-	*780	*216	*768	*3264	1729	*1593	5497	3717	2032
39 Rents.....	73037	*21	*3524	*1368	-	*3141	9542	*1954	4797	3571	9198	558	35363
40 Royalties.....	69712	268	-	-	-	-	*29543	*191	*1849	*4864	2738	69	30191
41 Net S-T cap gain less net LT loss	21890	*1444	-	-	-	-	*18000	*111	*259	*590	-0	-	1487
42 Net L-T cap gain less net ST loss	182343	*6469	*1172	*10072	*10244	*163	8508	*2002	18845	*28437	8088	77	88266
43 Net gain, noncapital assets.....	75969	*30200	*2324	*11678	*7492	1757	7189	712	3174	8494	1167	357	1425
44 Dividends, domestic corporations.	19704	*872	*208	*513	-	*1640	2926	*9487	1764	*857	157	74	1205
45 Dividends, foreign corporations..	47658	-	-	-	-	*655	*454	-	*87	*6506	697	9910	29349
46 Other receipts.....	1566447	23198	139440	42784	22957	261879	161766	91047	226439	91895	56630	33558	414853
47 Total deductions.....	143261016	1245307	4608016	4782140	7177223	6841015	30211779	10669075	18341965	8240653	8250559	4519723	38373561
48 Cost of goods.....	114771878	951461	2861533	3311337	5442054	4755724	24612189	8194712	15007518	6638546	6571254	3308858	33116692
49 Compensation of officers.....	2725801	15679	431842	175991	383509	259781	743478	196938	261481	59719	94211	43288	59883
50 Salaries and wages.....	8445666	82994	357309	311025	441696	597012	1536052	716787	1020401	440006	435453	328314	2178616
51 Repairs.....	438005	5095	13524	42266	18605	38683	95045	34691	49488	21365	16970	19561	82713
52 Bad debts.....	327435	4061	*211	5741	30876	29545	64685	24971	59310	20430	22704	7052	57849
53 Rent paid on business property...	1485919	16149	118512	130962	107545	103407	304891	100621	145673	65459	61781	61541	269378
54 Taxes paid.....	1763697	17131	93845	100484	101950	122969	459741	124324	192595	88156	106232	45920	310351
55 Interest paid.....	1324365	20094	17798	33078	30188	52449	232730	114621	165245	81730	133329	31065	412038
56 Contributions or gifts.....	49506	*297	*541	*220	924	878	2889	1942	3687	4581	2860	497	30189
57 Amortization.....	165777	*1511	1862	10115	3954	4178	16883	12162	25156	4481	23427	6135	55913
58 Depreciation.....	1125454	8979	30952	47913	40442	88065	228101	87507	115244	51407	80766	44587	301492
59 Depletion.....	*1228	-	-	-	-	-	-	-	*592	*40	-	-	596
60 Advertising.....	954166	7355	31446	27075	47410	35701	99959	96555	168678	157404	46531	19528	216524
61 Pension, prof sh, stock, annuity.	264017	*791	37554	*8083	*12448	17000	59365	28297	38828	17327	14441	5986	23898
62 Employee benefit programs.....	532595	5322	15013	14187	20855	27659	106464	44610	65847	37281	36725	22364	136268
63 Net loss, noncapital assets.....	39770	*-0	-	*166	*73	*636	9831	4127	1668	1186	3995	557	17530
64 Other deductions.....	8845736	108389	596073	563495	494695	707330	1639476	886210	1020555	551533	599879	574469	1103631
65 Total receipts less total deducts..	2116045	-2235	50972	68689	-11487	58823	309693	226294	367167	161110	232296	156986	497737
Constructive taxable income from													
66 related foreign corporations....	26011	-	-	-	-	-	*108	-	*1497	*2851	2925	2102	16527
67 Net income (less deficit), total...	2122461	-2235	50972	68689	-12267	58607	309033	223030	366936	162369	229725	155371	512232
68 Net income, total.....	3489692	59840	197971	173931	112288	164507	604093	298907	463180	274941	338681	180289	621064
69 Deficit, total.....	1367231	62075	146999	105242	124555	105900	295060	75877	96244	112573	108956	24918	108832
70 Net income (less def), Form 1120-A.	-10582	*-1077	-6317	*-3188	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-456	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1105902	*-24556	105215	65783	-31930	57305	240390	165241	193821	49385	169828	106436	8983
73 Statutory special deductions, total	214045	*24302	*16954	20331	*5120	9417	24520	20327	27764	36899	9986	8136	10288
74 Net operating loss deduction....	182087	*23692	*16809	*19972	*5120	*7731	22650	*11287	26714	30421	9382	286	8022
75 Dividends received deduction....	31958	*610	*146	*359	-	*1686	1870	*9040	1049	6478	605	7850	2266
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1720253	*14756	*20047	45069	60930	84895	213414	116890	209889	136910	154217	61433	601804
78 Income tax before credits, total...	554278	4659	*3007	9621	11969	18626	61008	39555	71615	48068	53253	21281	211615
79 Regular tax.....	549593	*4291	*3007	9621	11959	18609	60775	38756	71127	47354	52925	20936	210232
80 Personal holding company tax....	13	-	-	-	-	-	-	-	-	-	13	-	-
81 Recapture taxes.....	521	-	-	-	-	-	-	-	-	-	-	-	521
82 Alternative minimum tax.....	2920	*351	-	-	*10	*18	*231	*791	*439	*586	156	275	64
83 Environmental tax.....	1231	*17	-	-	-	-	*2	*8	49	128	158	69	799
84 Foreign tax credit.....	28305	-	-	-	-	-	-	*10	*252	*9			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 62 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.....	774889	46256	359510	171412	85243	51713	48112	7368	3556	784	389	278	268
2 Total assets.....	957374291	-	14520598	27791175	30201535	35949400	101992551	50240654	52739906	27300267	27453435	44509187	544675584
3 Cash.....	49645647	-	2527541	3511227	3772569	4239977	8621194	3349086	3960843	2018109	1626389	2501941	13516770
4 Notes and accounts receivable....	132923193	-	1064650	2852038	3771615	4854939	14071859	6575158	7858270	4151885	3954623	5434609	78333547
5 Less: Allowance for bad debts.....	3348765	-	7992	41401	32838	59821	150180	95978	163879	122398	135329	278359	2260591
6 Inventories.....	273687430	-	4627684	9645492	10529422	12500823	47481398	26063644	23597191	9674138	8193006	12731268	108643365
7 U.S. govt. obligations, total....	2830509	-	*10696	38747	76651	31095	205678	*150370	77914	*31372	118189	223617	1866180
8 Tax-exempt securities.....	5645322	-	144	*209	*47002	52952	86128	*69842	*75869	*32794	15025	139121	5126237
9 Other current assets.....	27883102	-	355058	733455	904690	1102176	2847349	1513951	1591355	989539	1034998	2203117	14607414
10 Loans to stockholders.....	9803594	-	508161	782344	817995	768230	1285177	464108	495034	278390	126688	281663	3995805
11 Mortgage and real estate loans...	5518798	-	32362	165053	119646	326960	343642	101466	59319	91540	117558	35392	4125858
12 Other investments.....	125807452	-	106359	684500	894141	1642140	3327207	1626802	2063462	1330193	2116917	3097583	108918150
13 Depreciable assets.....	403535002	-	12239930	17865731	16829439	19188746	41207420	15843266	19698912	11863259	13215240	22660155	212922905
14 Less: Accumulated depreciation	181843810	-	8276901	11037402	10049219	11452405	23218457	8119804	9858264	5482319	5733919	10048066	78567055
15 Depletable assets.....	164015	-	*52190	*6972	*1717	*436	*21580	*6590	*6245	*29620	7636	2429	28600
16 Less: Accumulated depletion...	69513	-	*29541	*4804	*146	*136	*5994	*1851	*2990	*13255	2046	1946	6803
17 Land.....	35126883	-	156592	445617	748271	1177914	2889363	1342741	1736592	1109156	953852	1774983	22791802
18 Intangible assets (Amortizable)...	35819282	-	1105800	1952374	1490209	1239672	2868636	984387	1005298	967087	1406539	2969860	19830141
19 Less: Accumulated amortization	10022820	-	512955	836731	575123	435181	1247762	461001	355763	250741	416837	824751	4105975
20 Other assets.....	44268971	-	561541	1027755	855490	770884	1358316	827876	894498	601896	854908	1606572	34909235
21 Total liabilities.....	957374291	-	14520598	27791175	30201535	35949400	101992551	50240654	52739906	27300267	27453435	44509187	544675584
22 Accounts payable.....	126699110	-	2429616	4463680	4926141	6063071	14595575	5081363	6106412	4004239	4033089	7010114	73985811
23 Mort, notes, and bonds under 1 yr	124679006	-	1189153	2221458	2342009	3385372	28187416	21125224	19533188	7022087	4505654	3709553	31457892
24 Other current liabilities.....	93348351	-	1332375	1858286	1929111	2393027	7066827	3736381	3950475	2367694	2652235	4961289	61100650
25 Loans from stockholders.....	40140542	-	7959916	7389956	5043106	3556455	6596775	2076415	1436243	329295	229054	547522	4975804
26 Mort, notes, bonds, 1 yr or more.	189495954	-	3272772	6130821	6265938	7133003	15944086	6530401	7421396	5206053	6087553	9478699	116205231
27 Other liabilities.....	81234344	-	511529	546924	319209	33892	1427765	748169	639904	919648	1013601	2424203	72149500
28 Net worth.....	295776984	-	-2174763	5180049	9376020	12884580	28174107	10942700	13652288	7451250	8932249	16377808	184980696
29 Capital stock.....	42094199	-	3269049	3799428	2686372	2993626	5329563	2347111	1779750	1350397	1231099	2206494	15101306
30 Paid-in or capital surplus.....	116908538	-	3192886	3543052	2664721	2391213	6496317	2733371	3125810	2635587	3868309	8166073	78091199
31 Retained earnings, unappropriated.	775755	-	16074	*22893	105564	114924	214720	*13763	*35313	*3069	16642	47116	185677
32 Retained earnings-unappropriated	134695470	-	-2574258	817932	4253102	6839448	11076733	2288692	4432161	1342962	2164769	4053116	10000813
33 Retained earnings (S Corp).....	18878803	-	-5562785	-2367229	605806	1630465	7458635	4122434	4917591	2450850	1937280	2425539	1260217
34 Less: Cost of treasury stock...	17575780	-	515729	636026	939550	1085095	2401861	562672	638337	331614	285850	520530	965816
35 Total receipts.....	2249348350	16144920	86938432	111106418	101730387	111067885	349329410	192527164	191258619	85220121	67065659	98345920	838613415
36 Business receipts.....	2194231143	15322826	85806216	109911124	100737425	109498232	344228636	189468182	187651449	83350175	65462846	95326550	807466941
37 Interest.....	12307578	35115	28433	114190	187233	217125	653168	282917	332177	220741	255808	440506	9540165
38 Interest on govt. obligations....	851913	*429	*270	*417	4291	7967	16252	13558	8467	8548	9764	29814	752135
39 Rents.....	4214140	24942	27972	37983	56575	62300	220751	73460	201621	130858	178630	385713	2813336
40 Royalties.....	3750770	*5211	*3859	*7241	*8893	*5814	*11208	*26258	72939	80857	112608	471263	2944619
41 Net S-T cap gain less net LT loss	620467	*1027	*10676	*57490	5456	9954	9740	2229	2043	1402	4542	3940	511968
42 Net L-T cap gain less net ST loss	2058833	165876	79735	89776	49311	78860	164559	79900	84512	92199	35680	175094	963330
43 Net gain, noncapital assets.....	1852163	233538	69306	85189	31917	88754	203804	136608	171786	92265	78820	113122	547054
44 Dividends, domestic corporations.	310299	*57	*1881	4043	7300	6612	17887	6442	11919	4247	8329	41131	200451
45 Dividends, foreign corporations..	231678	-	*139	-	-	*287	*2537	*2313	*259	*16069	9019	9489	191564
46 Other receipts.....	28919366	355899	910083	798826	641985	1091979	3800867	2435297	2721447	1222220	909614	1349298	12681852
47 Total deductions.....	2215635926	16605566	87271676	110347848	100754969	109941553	345742273	191078308	189306808	84402043	66375610	96826979	816982293
48 Cost of goods.....	1593993997	11115762	50996747	72404201	67707221	74421192	267118566	158595545	152897885	65878256	47481108	66287099	559094016
49 Compensation of officers.....	2922214	292214	4319431	4270008	3860934	3742084	6152769	2061362	1698504	659860	411898	529506	1634810
50 Salaries and wages.....	212034706	1534118	9074348	10392991	10002400	11279101	26893461	11485824	12836796	6665965	6810683	10707411	94351609
51 Repairs.....	12503908	113785	767631	871601	693178	795587	1674884	654663	703900	394404	432171	667738	4734366
52 Bad debts.....	6186718	82355	146133	270202	214874	290180	481586	205602	258486	121682	211004	276445	3628170
53 Rent paid on business property...	56897744	605174	5412093	5067526	3603549	3288361	6579045	2336930	2581414	1406991	1761238	2951259	21304165
54 Taxes paid.....	38884525	333878	2743498	2936384	2394587	2361530	5247503	1991232	2127820	1125625	1135373	1826116	14660980
55 Interest paid.....	30027830	192386	526374	870748	936468	1096970	3522930	1835466	1717964	812344	889288	1283103	16343791
56 Contributions or gifts.....	491917	2012	8272	13367	14282	18229	36865	14545	16526	10116	14535	47417	295752
57 Amortization.....	2447054	81679	102710	161096	106252	106850	258699	102762	106018	64271	110087	217859	1028772
58 Depreciation.....	32486846	209388	1017339	1383869	1262635	1384631	3137963	1269397	1802422	1037833	1143245	2011585	16826537
59 Depletion.....	4636	-	*26	*203	*28	*363	*124	*9	*294	*21	2291	1194	84
60 Advertising.....	35808921	309094	1121071	1496716	1444328	1891137	4771280	2396699	2680601	1404193	1277203	2106777	14909823
61 Pension, prof sh, stock, annuity.	4748198	21855	94352	109632	132912	215095	447368	184190	193740	126851	128003	204162	2890038
62 Employee benefit programs.....	15284771	96333	241797	421029	394398	513304	1584663	819530	921346	493128	568447	795519	8435276
63 Net loss, noncapital assets.....	1740349	145606	94214	62462	17127	25787	116047	48796	176810	40438	55138	180064	777857
64 Other deductions.....	142460425	1469928	10605640	9615813	7969797	8511152	17718520	7075756	8586283	4160065	3943899	6733725	56069847
65 Total receipts less total deducts..	33712425	-460646	-333244	758570	975418	1126331	3587137	1448856	1951811	818079	690049	1518941	21631123
Constructive taxable income from													
66 related foreign corporations.....	306474	-	-	-	-	-	-	-	*184	*1167	1569	9967	293588
67 Net income (less deficit), total...	33166986	-461076	-333514	758153	971127	1118365	3570885	1435298	810697	681854	1499093	21172576	2172576
68 Net income, total.....	51637779	659336	2335699	2818757	2409089	2260559	5718028	2290339	2815584	1469052	1454832	2675787	24730717
69 Deficit, total.....	18470793	1120412	2669213	2060604	1437962	1142194	2147143	855041	872056	658355	772978	1176694	3558142
70 Net income (less def), Form 1120-A.	-14586	*3470	-27984	11068	-1141	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-11	-11	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	8076305	-401263	95745	711361	671219	538840	2231358	1028302	1453130	581123	473263	543478	149748
73 Statutory special deductions, total	3081963	254978	312923	289826	221459	162050	257091	153544	122292	102041	60470	180465	964824
74 Net operating loss deduction.....	2839941	254201	311372	2870									

1995 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)

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	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.....	19897	1734	4671	4622	2437	2992	2972	225	172	37	14	12	10
2 Total assets.....	35156124	-	215582	805607	865164	2164265	6341216	1661737	2518491	1315097	1021053	2149636	16098275
3 Cash.....	1705475	-	25443	89477	96534	213620	624637	89465	158433	52023	80868	78135	196840
4 Notes and accounts receivable....	5964905	-	46442	182688	252668	555509	1907009	399874	728222	369413	308198	335255	879627
5 Less: Allowance for bad debts.....	117076	-	-	*86	*78	*2694	33413	7281	13982	7084	6202	28888	17368
6 Inventories.....	11545881	-	64396	296679	263878	822646	2150470	582049	693148	429078	271384	787463	5184691
7 U.S. govt. obligations, total....	77816	-	*243	-	-	*3675	*17793	*36465	*3503	9699	6437	-	-
8 Tax-exempt securities.....	*20297	-	-	-	-	-	-	-	*15233	2700	2363	-	-
9 Other current assets.....	898183	-	*22342	6424	31649	23670	146822	40315	39618	58965	28306	54355	445717
10 Loans to stockholders.....	219633	-	*27530	*8200	28378	46987	66219	*10510	*13794	-	8160	9855	-
11 Mortgage and real estate loans....	60686	-	-	-	*14924	*7749	*32491	*1869	*2875	*92	139	348	200
12 Other investments.....	1722090	-	*9940	*2415	20872	40234	278577	98267	216537	75288	119329	172064	688567
13 Depreciable assets.....	16084795	-	137291	368993	363550	952248	2665353	620405	1101185	524768	365275	1015917	7969810
14 Less: Accumulated depreciation	6826100	-	102646	234065	246990	637753	1817983	332590	604483	266281	216771	486565	1879973
15 Depletable assets.....	*40318	-	-	-	-	-	-	-	-	*5054	7487	860	26917
16 Less: Accumulated depletion....	9231	-	-	-	-	-	-	-	-	-	2046	482	6703
17 Land.....	2889425	-	*781	*18040	28782	60078	218535	75944	108829	35448	44690	92827	2205473
18 Intangible assets (Amortizable)...	655821	-	*179	*40043	*6167	41514	70717	*26080	18888	*3358	895	231459	216520
19 Less: Accumulated amortization	191678	-	*179	*10755	*1190	17406	39837	*12203	10811	*1437	270	51858	45731
20 Other assets.....	414886	-	*-16180	37556	6020	54187	53827	32567	47502	24014	2811	-61109	233691
21 Total liabilities.....	35156124	-	215582	805607	865164	2164265	6341216	1661737	2518491	1315097	1021053	2149636	16098275
22 Accounts payable.....	5191938	-	57502	195976	162602	336169	1050907	187325	283643	151241	134618	352752	2279202
23 Mort, notes, and bonds under 1 yr	2637553	-	*12647	49002	51250	167143	648917	369075	314604	165590	110833	294568	453923
24 Other current liabilities.....	2343765	-	14384	38562	30287	94151	288710	66477	139466	101313	54574	253814	1262025
25 Loans from stockholders.....	918428	-	78200	98580	87296	134568	312970	*42207	29678	*22566	9485	-	102879
26 Mort, notes, bonds, 1 yr or more.	6442716	-	*81209	193616	129400	530071	668537	203401	381146	322479	189277	846289	2897291
27 Other liabilities.....	855877	-	*9221	*-2353	*5677	7648	56958	8679	27152	100188	15464	202773	424468
28 Net worth.....	16765849	-	-37582	232224	398652	894514	3314217	784572	1342802	451721	506802	199440	8678486
29 Capital stock.....	1320143	-	39204	160539	81758	163118	306493	91458	63515	25742	22194	192735	173386
30 Paid-in or capital surplus.....	4904819	-	*104623	42323	84185	182560	161558	100160	109577	114001	35847	325966	3644018
31 Retained earnings, unappropriated.	*25350	-	-	-	-	*1661	*21622	*2011	*56	-	-	-	-
32 Retained earnings-unappropriated	8745556	-	-28053	52383	228514	614803	1794595	274909	836703	239375	343568	-519806	4908563
33 Retained earnings (S Corp).....	2487331	-	*-144957	*15918	*22616	200938	1261143	368001	347728	*97059	118157	200729	-
34 Less: Cost of treasury stock....	717350	-	*8399	*38939	*18421	268566	231194	*51968	*14778	*24457	12965	184	47481
35 Total receipts.....	84984823	794329	1556507	3648877	2781722	5811031	16651335	4154486	5515430	3484497	1960901	4659454	33966252
36 Business receipts.....	83389623	734601	1524495	3634981	2742345	5743244	16472937	4107030	5418234	3413260	1920777	4637175	33040542
37 Interest.....	589472	*2805	*238	918	4000	16930	35620	9689	20800	8392	19187	9047	461845
38 Interest on govt. obligations....	18750	-	-	*-0	*481	*286	*1381	*207	*1172	*222	208	477	14316
39 Rents.....	132218	-	-	-	*684	*6592	10109	*829	19766	*430	2761	17527	73520
40 Royalties.....	*316030	-	-	-	-	-	-	*1	*69	-	87	9767	306106
41 Net S-T cap gain less net LT loss	*767	-	-	-	-	-	*36	-	*10	-	-	-	721
42 Net L-T cap gain less net ST loss	144490	*50348	*638	*422	*608	*518	8901	*10850	3540	37552	1385	27019	3110
43 Net gain, noncapital assets.....	47675	*4370	*798	*2215	*1317	2549	11442	397	3390	11691	812	6113	2581
44 Dividends, domestic corporations.	11372	-	*477	-	-	*1089	1730	*194	4210	*42	456	74	3100
45 Dividends, foreign corporations..	*1399	-	-	-	-	-	*1388	-	*11	-	-	-	-
46 Other receipts.....	333028	*2205	*30338	9864	32288	40221	107791	25289	44231	12907	15228	-47743	60410
47 Total deductions.....	82696438	773219	1537102	3622048	2664228	5746002	16319468	4059118	5370688	3446487	1938485	4810658	32408933
48 Cost of goods.....	61133346	417527	933268	2517123	1805107	4051778	12501810	3121576	4072450	2648214	1486930	3406098	24171465
49 Compensation of officers.....	1394245	*53516	91808	156702	167033	214341	437033	86202	94516	27949	9744	12946	42785
50 Salaries and wages.....	8322263	*50038	150786	229154	266428	512616	1390128	385888	516933	344656	193102	499799	3782735
51 Repairs.....	417412	*1542	3858	12098	12231	54769	97865	17471	34025	18274	15791	28649	120838
52 Bad debts.....	302001	*13327	*2397	7804	6911	56495	81320	8206	18753	9796	4146	10280	82566
53 Rent paid on business property....	1345663	*14730	74709	240633	43672	91133	163784	31646	53591	46180	20878	128921	435785
54 Taxes paid.....	1357099	14958	49233	88345	60352	130270	280213	63971	91561	44009	27100	80457	426630
55 Interest paid.....	1257704	*3838	6463	22049	20321	70713	146372	53055	77207	57589	31452	115017	653629
56 Contributions or gifts.....	16047	*92	*1018	*553	826	1139	4564	*1184	1664	589	314	145	3958
57 Amortization.....	57037	*475	*9	*3675	*515	6785	5456	*545	1813	1970	495	20956	14343
58 Depreciation.....	1217541	*3813	7881	40282	32831	81231	175717	43614	72611	35868	24127	72045	627522
59 Depletion.....	*3748	-	-	-	-	-	-	*-0	*254	*21	2289	1184	-
60 Advertising.....	859095	*81617	29021	62137	19894	47864	98422	34042	46046	30503	14948	81896	312706
61 Pension, prof sh, stock, annuity.	229691	-	*6035	*3820	22344	10654	65041	9978	19963	9178	5208	7669	69801
62 Employee benefit programs.....	433674	*913	*5832	25512	14535	39581	101413	26471	44107	25596	16721	33926	99067
63 Net loss, noncapital assets.....	64456	-	-	*507	*141	*2821	*611	*88	*275	*2261	-	315	57439
64 Other deductions.....	4285414	116832	174785	211653	191420	373812	769717	175182	224920	143835	85239	310355	1507665
65 Total receipts less total deducts..	2288385	21110	19405	26830	117494	65028	331867	95368	144742	38010	22416	-151204	1557319
Constructive taxable income from related foreign corporations.....	1522	-	-	-	-	-	-	-	-	-	-	-	1522
67 Net income (less deficit), total...	2271157	21110	19405	26830	117014	64742	330486	95161	143570	37788	22208	-151681	1544525
68 Net income, total.....	2898848	*40909	41481	68389	133300	142014	393125	108571	164052	77509	41056	69675	1618766
69 Deficit, total.....	627691	*19799	22076	41559	16286	77272	62639	*13410	20481	*39722	18848	221356	74242
70 Net income (less def), Form 1120-A.	*2098	*414	*-0	*-2564	*4248	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-269	*-269	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	488464	*-1568	*9371	*33817	*91644	22574	163837	45853	55450	*31684	-9158	44959	-
73 Statutory special deductions, total	101055	*27414	*14797	*6499	*11497	7227	19316	*1900	7824	*536	360	1503	2182
74 Net operating loss deduction.....	91322	*27414	*14797	*6164	*11497	*6557	16702	*1764	*4457	*518	-	1452	-
75 Dividends received deduction....	9732	-	-	*334	-	*670	2614	*136	3367	*18	360	51	2182
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2161443	*1678	*170	*14297	29366	62063	184574	53058	94758	45289	36253	23274	1616663
78 Income tax before credits, total...	727680	*311	*25	*2140	4493	12033	54082	17828	32869	15735	12341	8009	567815
79 Regular tax.....	723469	*311	*25	*2140	4493	12033	53040	17819	32243	15400	12311	7922	565732
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1815	-	-	-	-	-	*1042	-	*396	*313	-	64	-
83 Environmental tax.....	2178	-	-	-	-	-	-	*9	*10	*21	30	23	2083
84 Foreign tax credit.....	*629	-	-	-	-	-	-	-	*2	-	-	-	628
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	8676	-	-	-	-	-	*59	-	-	*62	-	-	8555
88 Prior year minimum tax credit.....	2150	*28	-	-	-	-	*277	-	*287	*655	903	-	-
89 Income tax after credits, total....	716225	*283	*25	*2140	4493	12033	53746	17828					

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	12186	*701	2520	3134	3088	1462	1157	85	*25	*4	7	**	3
2 Total assets.....	7129629	-	98612	511349	1122416	965070	1845088	511108	*350478	*163532	581136	**	980840
3 Cash.....	431647	-	8056	34764	71302	92264	125478	45303	*6022	*9845	17420	**	21193
4 Notes and accounts receivable....	834019	-	*13863	51905	161933	117379	351401	*61628	*30158	*5774	7073	**	32904
5 Less: Allowance for bad debts.....	9021	-	-	*95	-	*417	4350	*999	*1006	-	177	-	1978
6 Inventories.....	3281984	-	70769	282420	551061	414512	832069	*273298	*165164	*70138	224657	**	397896
7 U.S. govt. obligations, total....	*1492	-	-	-	-	*1492	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*730	-	-	-	-	*730	-	-	-	-	-	-	-
9 Other current assets.....	124729	-	*399	*3390	24022	20249	24682	*6928	*8679	*900	14800	**	20680
10 Loans to stockholders.....	95791	-	*3007	*36157	*11257	18959	20097	-	*6313	-	-	-	-
11 Mortgage and real estate loans...	*10370	-	-	-	-	-	*4749	*4284	*1336	-	-	-	-
12 Other investments.....	586879	-	-	33745	72115	120976	162885	*40052	*31534	*36425	88664	-	483
13 Depreciable assets.....	2779162	-	65026	136701	385123	383622	598050	166803	*147763	*60210	285436	**	550427
14 Less: Accumulated depreciation	1388137	-	*52155	86364	236929	234458	356412	*100888	*88413	*24902	95214	**	112402
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	172668	-	*683	*2003	23281	*10500	44175	*8927	*25988	*4191	13586	-	39334
18 Intangible assets (Amortizable)...	149926	-	-	*28045	37197	*26536	18934	*8227	*7338	-	12447	**	11200
19 Less: Accumulated amortization	51016	-	-	*15174	5546	*7497	11120	*3514	*4892	-	1099	**	2175
20 Other assets.....	108407	-	*-11037	*3850	27599	953	33718	*1059	*14493	*949	13543	**	23279
21 Total liabilities.....	7129629	-	98612	511349	1122416	965070	1845088	511108	*350478	*163532	581136	**	980840
22 Accounts payable.....	1119693	-	*16261	78310	177285	107296	343708	*82582	*49380	*14634	88605	**	161631
23 Mort, notes, and bonds under 1 yr	784872	-	*2104	*22958	56411	70667	136475	*67253	*53942	*5949	290106	-	79008
24 Other current liabilities.....	411906	-	*1902	19081	29760	49589	70228	*53679	*15947	*12771	75202	**	83746
25 Loans from stockholders.....	799020	-	*59475	199534	270654	106997	128816	*26942	*3586	*1943	1071	-	-
26 Mort, notes, bonds, 1 yr or more.	1527115	-	*26017	87260	218810	206862	351010	*45455	*74125	*14238	188662	**	314675
27 Other liabilities.....	163342	-	*14354	*-198	*1765	*18121	62793	*3815	*292	-	45097	**	17303
28 Net worth.....	2323682	-	-21500	104403	367730	405538	752058	231381	*153205	*113997	-107607	**	324477
29 Capital stock.....	666220	-	*42216	74556	90123	80142	102350	102478	*12335	*810	25287	**	135922
30 Paid-in or capital surplus.....	384997	-	*9026	70334	51230	22870	49309	*19297	*9074	*4136	-48672	**	198393
31 Retained earnings, appropriated.	*4795	-	-	-	*4795	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	918623	-	-9268	62207	222440	231539	481821	*36868	*39857	*42007	-179009	**	-9838
33 Retained earnings (S Corp).....	471410	-	*-61229	*-98333	33611	*92346	166923	*72935	*95474	*74876	94807	-	-
34 Less: Cost of treasury stock...	122362	-	*2246	*4361	*34468	*21359	48345	*197	*3534	*7833	19	-	-
35 Total receipts.....	15612058	*49785	346333	1123168	2434353	1868727	4535396	1088758	*763015	*409945	1254283	**	1738294
36 Business receipts.....	15411712	*49370	345302	1113381	2392189	1831930	4481175	*1078227	*750028	*409487	1240351	**	1720270
37 Interest.....	30690	*10	*394	4276	4393	7347	8048	*1959	*1345	*364	329	**	2224
38 Interest on govt. obligations....	*203	-	-	-	-	-	*41	*88	*18	*31	17	-	7
39 Rents.....	12981	-	*195	-	*2370	*797	2932	*124	*999	-	2354	**	3211
40 Royalties.....	300	-	-	-	-	-	-	-	-	-	300	-	-
41 Net S-T cap gain less net LT loss	*1852	-	-	-	-	-	*549	*1268	*35	-	-	-	-
42 Net L-T cap gain less net ST loss	7473	*22	-	*309	*3577	*225	3129	-	*5	-	206	-	-
43 Net gain, noncapital assets.....	5601	*112	-	*76	*198	*3529	1204	*87	*318	*22	37	-	18
44 Dividends, domestic corporations.	3552	-	*410	-	*321	*855	1783	*181	*1	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	137695	*272	*31	5126	31305	24044	36534	*6824	*10266	*40	10688	**	12564
47 Total deductions.....	15611200	*54074	349877	1140347	2445448	1854699	4474787	1080473	*757014	*392361	1308921	**	1753198
48 Cost of goods.....	10383553	*33046	195029	728858	1606543	1204492	3052978	*688028	*511089	*299093	857142	**	1207254
49 Compensation of officers.....	518399	*822	*31723	71274	120342	69114	160355	*32765	*10363	*3240	10788	**	7611
50 Salaries and wages.....	1905603	*6665	*46974	93227	283785	234165	561025	160289	*105943	*44471	150885	**	218174
51 Repairs.....	93644	*53	*1479	4065	11666	11558	21814	*10817	*4174	*186	12425	**	15406
52 Bad debts.....	24615	*20	*2925	754	5139	2427	6194	*1217	*1831	*201	739	**	3168
53 Rent paid on business property...	494311	*2758	*14845	62835	82517	58331	116095	*28292	*19203	*10150	38958	**	60327
54 Taxes paid.....	366052	*916	9114	37065	61200	45633	103448	22982	*16890	*5319	27230	**	36255
55 Interest paid.....	223454	*1295	*1781	12989	27921	26777	54958	*11511	*12789	*2712	47168	**	23552
56 Contributions or gifts.....	3465	*3	*82	*74	225	459	1193	*240	*157	*443	2	-	588
57 Amortization.....	19688	*3	-	*5918	1040	*3713	2531	*148	*1228	-	1193	**	3916
58 Depreciation.....	206806	*695	3295	9570	32058	25440	42370	*11709	*10467	*4212	26532	**	40458
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	276269	*1072	*1077	14367	43093	40432	59443	*22530	*21442	*8005	23468	**	41341
61 Pension, prof sh, stock, annuity.	33475	-	-	-	*3617	*2765	13539	*2436	*3602	*1307	2007	**	4204
62 Employee benefit programs.....	121511	*591	*3063	8723	16963	11965	25697	*6119	*6346	*908	16492	**	24646
63 Net loss, noncapital assets.....	2533	*46	-	-	-	*359	*343	*111	*16	*107	887	**	664
64 Other deductions.....	937822	*6089	38490	90627	149341	117070	252804	81280	*31474	*12008	93004	**	65635
65 Total receipts less total deducts..	858	*-4289	-3544	-17178	-11095	14028	60609	8285	*6001	*17584	-54638	**	-14904
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	655	*-4289	-3544	-17178	-11095	14028	60568	8196	*5983	*17552	-54655	**	-14910
68 Net income, total.....	290219	*1877	*9496	29788	44942	35074	80224	*16542	*10614	*17552	20663	-	23446
69 Deficit, total.....	289563	*6166	*13041	46966	56037	21046	19656	*8346	*4631	-	75319	**	38356
70 Net income (less def), Form 1120-A.	-	-	*-1224	*-1428	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	43016	*-555	*-10984	*-14218	3546	*10177	23218	*6946	*1268	*10014	13605	-	-
73 Statutory special deductions, total	28131	-	*8294	*2045	*6069	*1094	1541	*127	*-0	-	-	-	8962
74 Net operating loss deduction....	25946	-	*8294	*2045	*5844	*495	*306	-	-	-	-	-	8962
75 Dividends received deduction....	2185	-	-	-	*225	*598	*1235	*127	*-0	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	136486	*1877	*1202	*6519	14250	19480	50465	*6574	*7038	*7539	7059	-	14484
78 Income tax before credits, total...	37212	*638	*180	*978	2138	3823	13330	*2087	*2375	*2568	2406	-	6690
79 Regular tax.....	35232	*638	*180	*978	2138	3823	13330	*1878	*2375	*2563	2400	-	4930
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1935	-	-	-	-	-	-	*209	-	-	-	-	1726
83 Environmental tax.....	*45	-	-	-	-	-	-	-	*-0	*5	6	-	34
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*27	-	-	-	-	-	-	-	*8	-	20	-	-
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	37185	*638	*180	*978	2138	3823	13330	*2087	*2367	*2568	2386	-	6690

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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: Building materials,
garden supplies, and mobile home
dealers: Garden supplies and
mobile home dealers

MINOR INDUSTRY 5265 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.....	13913	*268	6157	2472	1650	1468	1781	*85	*20	*7	-	**	4
2 Total assets.....	9666141	-	250652	428408	627219	1016787	3025326	*659648	*335074	*385080	-	**	2937946
3 Cash.....	562219	-	36861	51604	84052	59233	183975	*32526	*11124	*15871	-	**	86775
4 Notes and accounts receivable....	1324474	-	14853	42262	76776	89969	286254	*39161	*24951	*33518	-	**	716729
5 Less: Allowance for bad debts.....	4122	-	-	-	-	*2399	*1023	*3	-	*135	-	**	562
6 Inventories.....	3581750	-	97728	138022	224295	570009	1681759	*289813	*121302	*83587	-	**	375235
7 U.S. govt. obligations, total....	*3737	-	*755	-	-	-	*2982	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	769415	-	*890	*19924	18530	10318	73971	*26503	*12119	*13746	-	**	593415
10 Loans to stockholders.....	75881	-	*11516	*621	*8715	*5839	45596	*2317	*492	*785	-	-	-
11 Mortgage and real estate loans...	495317	-	*11752	-	*16407	*68614	*37395	*12315	-	1783	-	**	347051
12 Other investments.....	501051	-	*2409	*20204	*35787	50734	116467	*52096	*26343	*27802	-	**	169211
13 Depreciable assets.....	3871135	-	172095	353687	446356	270353	865355	*280878	*208003	*251252	-	**	1023156
14 Less: Accumulated depreciation	1926010	-	111111	232857	289994	149788	515405	*135978	*132015	*83796	-	**	275067
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	496742	-	*8098	*34231	*2622	33359	184743	*53113	*48940	*12162	-	**	119474
18 Intangible assets (Amortizable)...	74574	-	*7453	*1176	*1039	*3058	17521	*3401	*11087	*244	-	**	29595
19 Less: Accumulated amortization	24267	-	*397	*494	*970	*732	6693	*2834	*2148	*139	-	-	9859
20 Other assets.....	-135756	-	*-2251	*28	*3604	8021	52432	*6341	*4876	*28400	-	**	-237206
21 Total liabilities.....	9666141	-	250652	428408	627219	1016787	3025326	*659648	*335074	*385080	-	**	2937946
22 Accounts payable.....	1143555	-	43159	71644	81887	114019	248163	*33868	*12571	*65606	-	**	472637
23 Mort, notes, and bonds under 1 yr	2043679	-	*14500	*44827	211304	305914	968478	*245668	*84463	*11345	-	**	157180
24 Other current liabilities.....	958800	-	*4421	32422	35056	84534	444875	*39945	*55858	*26868	-	**	234820
25 Loans from stockholders.....	565065	-	90809	*87198	123042	50664	203577	*9582	-	*192	-	-	-
26 Mort, notes, bonds, 1 yr or more.	2410787	-	68732	*77515	72330	118647	852107	*101805	*57147	*178828	-	**	883676
27 Other liabilities.....	243697	-	*-1363	*9680	*1965	*17755	91013	*5648	*5704	*14264	-	**	99030
28 Net worth.....	2300559	-	30393	105121	101636	325253	217113	*223132	*119331	*87978	-	**	1090602
29 Capital stock.....	268264	-	38805	47217	17095	30591	42697	*35648	*3276	*554	-	**	52382
30 Paid-in or capital surplus.....	778817	-	*79554	*13721	*19604	64051	72447	*21310	*276	*82500	-	**	425354
31 Retained earnings, appropriated.	*9625	-	-	-	-	*6110	*3515	-	-	-	-	-	-
32 Retained earnings-unappropriated	1536397	-	27358	*23146	21850	195954	440857	*43564	*102640	*-22949	-	**	703978
33 Retained earnings (S Corp).....	247111	-	-109465	*21036	*53540	*30166	87057	*123305	*13138	*28333	-	**	-
34 Less: Cost of treasury stock...	539656	-	*5858	-	*10453	*1619	429460	*695	-	*460	-	-	91112
35 Total receipts.....	18994492	*77184	1136314	1430689	1514098	2426666	7078706	*1645736	*637696	*547562	-	**	2499842
36 Business receipts.....	18397123	*69078	1130464	1428616	1500502	2369791	6936454	*1582626	*613061	*520632	-	**	2245900
37 Interest.....	161559	-	*711	*702	*1978	7843	26071	*2385	*1773	*3199	-	**	116897
38 Interest on govt. obligations....	*1153	-	*270	-	*111	*92	-	*47	*9	-	-	**	625
39 Rents.....	43404	-	*2138	-	-	*1368	7625	*5576	*1267	202	-	**	25228
40 Royalties.....	10216	-	-	-	-	-	-	-	-	-	-	-	10216
41 Net S-T cap gain less net LT loss	*128	-	-	-	-	*68	-	-	*60	-	-	-	-
42 Net L-T cap gain less net ST loss	9090	-	*648	-	-	*1829	1431	*404	*45	*1170	-	-	3563
43 Net gain, noncapital assets.....	15802	*57	*799	*498	*1124	*5428	6740	*775	*8	-	-	-	374
44 Dividends, domestic corporations.	2551	-	-	-	*178	*188	*175	*53	*1204	*260	-	**	493
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	353465	*8049	*1284	*874	10205	40060	100210	*53870	*20269	*22099	-	**	96546
47 Total deductions.....	18515475	*78680	1151395	1383231	1507359	2385379	6956403	*1648166	*597977	*535375	-	**	2271510
48 Cost of goods.....	13305142	*39096	667502	863758	1044097	1781467	5326995	*1283564	*429742	*314066	-	**	1554855
49 Compensation of officers.....	519462	*3062	63102	100880	51471	75962	162537	*25786	*12493	*8542	-	**	15627
50 Salaries and wages.....	1421557	*11324	145802	104221	113817	180769	429059	*65664	*47737	*62494	-	**	229770
51 Repairs.....	138048	*794	8184	27680	14954	17612	35971	*7587	*3419	*6266	-	**	15579
52 Bad debts.....	51287	*3731	8703	*2427	*2940	2044	9461	*17476	*387	*481	-	**	3637
53 Rent paid on business property...	302235	*4768	31097	36209	38113	41060	78099	*9184	*8269	*15007	-	**	40431
54 Taxes paid.....	405567	*1948	46313	59592	33923	40598	118486	*19800	*11298	*18788	-	**	54822
55 Interest paid.....	383331	*270	10681	14639	30205	38785	146095	*34055	*16692	*20818	-	**	71090
56 Contributions or gifts.....	2380	-	*138	*3	*60	607	824	*121	*91	*19	-	**	517
57 Amortization.....	10208	-	*134	*49	*149	*212	2026	*58	*11	*338	-	**	7232
58 Depreciation.....	271661	*1636	12988	24541	31370	29672	58876	*15545	*9293	*12890	-	**	74850
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	230734	*2791	13704	23604	22146	24221	66659	*22720	*4609	*12434	-	**	37845
61 Pension, prof sh, stock, annuity.	30648	-	*2037	-	*1665	*5459	8708	*848	*1631	*179	-	**	10122
62 Employee benefit programs.....	64753	-	*8499	*4938	*5457	6897	15125	*4862	*3725	342	-	**	14908
63 Net loss, noncapital assets.....	6317	*3397	-	-	*473	*182	1262	*150	*177	*407	-	**	268
64 Other deductions.....	1372144	*5862	132511	120691	116518	139832	496221	*109846	*48403	*62304	-	**	139957
65 Total receipts less total deducts..	479018	*-1496	-15082	47458	6739	41287	122302	*-2430	*39719	*12187	-	**	228333
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	477864	*-1496	-15351	47458	6628	41195	122302	*-2477	*39710	*12187	-	**	227708
68 Net income, total.....	658250	-	27174	70159	32545	60536	158326	*13657	*39710	*18042	-	**	238100
69 Deficit, total.....	180385	*1496	42526	*22702	*25917	*19340	36024	*16134	-	*5855	-	**	10392
70 Net income (less def), Form 1120-A.	*304	-	*304	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	115577	-	-7682	*46903	12633	*8131	35529	*8145	*13110	*-1192	-	**	-
73 Statutory special deductions, total	24818	-	*2465	*3631	*649	*2149	11233	*37	*1511	*2024	-	**	1119
74 Net operating loss deduction.....	22909	-	*2465	*3631	*525	*2017	11111	-	*550	*1836	-	-	774
75 Dividends received deduction....	1909	-	-	-	*124	*132	*122	*37	*961	*188	-	**	345
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	421831	-	*4272	*6160	*4450	40159	83455	*5247	*25089	16018	-	**	236981
78 Income tax before credits, total...	131580	-	*641	*924	*668	8125	22140	*1668	*8561	*5576	-	**	83277
79 Regular tax.....	131044	-	*641	*924	*668	8125	21994	*1668	*8548	5534	-	**	82943
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*216	-	-	-	-	-	*146	-	-	*25	-	-	45
83 Environmental tax.....	320	-	-	-	-	-	-	-	13	17	-	**	289
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*93	-	-	-	-	-	*93	-	-	-	-	-	-
88 Prior year minimum tax credit.....	*146	-	-	-	-	-	*3	-	*59	-	-	-	83
89 Income tax after credits, total....	131340	-	*641	*924	*668	8125	22043	*1668	*8501	*5576	-	**	83194

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	9256	*1068	2451	2194	1601	936	783	66	51	20	20	22	43
2 Total assets.....	284677170	-	123306	360255	594299	631797	1530493	482217	864086	763958	1298717	3268631	274759411
3 Cash.....	5469099	-	21650	53417	75660	86270	203855	67772	40662	70373	122867	79695	4646878
4 Notes and accounts receivable....	52059776	-	*6662	*7748	33819	63065	151376	43227	89076	101200	136517	437721	50989365
5 Less: Allowance for bad debts.....	1269822	-	-	-	-	*17	*604	*2002	*3498	*3359	2838	7839	1249665
6 Inventories.....	54221817	-	48094	187653	328847	269613	727212	*241521	309646	284867	557656	1247752	50018956
7 U.S. govt. obligations, total....	1597435	-	-	-	-	*4601	*19345	-	*14288	-	-	149	1559053
8 Tax-exempt securities.....	*4663888	-	-	-	-	*5103	*89	-	-	-	-	-	4658695
9 Other current assets.....	4987141	-	*1534	*289	9579	43372	48544	8881	45345	18472	30988	103736	4676402
10 Loans to stockholders.....	76632	-	*12753	*4347	*26445	*2117	*17902	*2517	*1730	-	1827	-	6994
11 Mortgage and real estate loans...	*3711092	-	-	*7928	-	*1404	*11670	-	-	-	-	-	3690090
12 Other investments.....	75912654	-	-	*15932	*16866	*11225	82802	*34598	99150	*30248	122560	352413	75146861
13 Depreciable assets.....	84709314	-	63507	170773	250122	228349	480191	165346	369983	398661	565048	1362089	80655246
14 Less: Accumulated depreciation	28239162	-	42720	100776	164072	128149	278599	113067	181706	211812	318166	618853	26081242
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	8429923	-	*10130	*7752	*9491	*14030	17680	*5975	25097	*23774	29612	121748	8164634
18 Intangible assets (Amortizable)...	4661615	-	*777	*384	*11715	*9975	53278	*5620	*7813	*5524	56771	38505	4471253
19 Less: Accumulated amortization	1919088	-	*655	*121	*4999	*2391	10562	*1257	*3205	*2388	27324	31124	1835063
20 Other assets.....	15604857	-	*1573	*4930	*827	*23231	6313	*23085	49706	48400	23200	182638	15240955
21 Total liabilities.....	284677170	-	123306	360255	594299	631797	1530493	482217	864086	763958	1298717	3268631	274759411
22 Accounts payable.....	35909232	-	*41513	81496	74269	107641	397370	117905	189910	127873	213216	489904	34068135
23 Mort, notes, and bonds under 1 yr	18352817	-	-	*3565	35768	*9694	62342	*15316	79684	*16135	92280	197364	17840669
24 Other current liabilities.....	36055539	-	*3255	21872	43863	19961	72748	39245	106041	75176	116384	343850	35213144
25 Loans from stockholders.....	536448	-	*70250	*49845	163831	*58546	101806	*33588	*13288	*505	39991	3741	1056
26 Mort, notes, bonds, 1 yr or more.	46473928	-	*1134	*162297	102662	*71099	123976	*70225	121016	*165317	245207	597960	44813035
27 Other liabilities.....	51416747	-	*-0	*-0	*27537	*19961	13704	*6763	25942	*42653	40995	274634	50964556
28 Net worth.....	95932459	-	7154	41180	146369	344895	758547	199175	328205	336298	550644	1361176	91858816
29 Capital stock.....	4585713	-	60293	43984	32876	45880	94624	58040	29287	33857	117011	277221	3792640
30 Paid-in or capital surplus.....	37796640	-	*47008	*23865	154876	*41575	662891	*38451	152535	*23259	189105	515643	35947432
31 Retained earnings, unappropriated	72207	-	-	-	-	-	*23180	-	*443	*2436	-	402	45747
32 Retained earnings-unappropriated	55913947	-	*-30668	72302	129359	*121843	-129337	*24502	152649	269403	174702	395680	54733512
33 Retained earnings (S Corp).....	342014	-	*-69479	*-89901	*-149042	142886	119510	*81475	*1193	*28449	103818	173104	-
34 Less: Cost of treasury stock...	2778063	-	-	*9070	*21701	*7290	*12322	*3293	*7901	*21106	33992	874	2660514
35 Total receipts.....	344044451	*276786	1282368	838056	1552428	2041097	4583322	882496	1944361	2037035	3245628	6271691	319089183
36 Business receipts.....	329883751	*256283	1273901	809196	1532300	2006926	4518162	866900	1826000	1988514	3159725	6091744	305554100
37 Interest.....	5253646	*753	-	*2530	1100	*5261	15183	*4945	18685	21261	19487	51554	5112887
38 Interest on govt. obligations....	562108	-	-	-	-	*17	*264	*167	*1277	*25	-	227	560132
39 Rents.....	1172461	*1268	-	*3359	-	*1160	*931	-	*5167	*4349	602	17063	1138561
40 Royalties.....	445406	-	-	-	-	-	*828	-	-	-	-	1674	442904
41 Net S-T cap gain less net LT loss	508641	-	-	-	*350	*775	*83	*63	-	-	1613	755	505002
42 Net L-T cap gain less net ST loss	456434	*5774	-	*1515	*5791	*94	*13359	*598	*16658	*4886	1	7328	400431
43 Net gain, noncapital assets.....	376528	*8399	*172	*3042	*766	*784	*3079	*29	*328	*154	811	1666	357300
44 Dividends, domestic corporations.	129393	*15	-	*999	-	*-0	*891	*99	*903	*593	452	2579	122863
45 Dividends, foreign corporations..	*24679	-	-	*139	-	-	-	-	-	-	250	-	24290
46 Other receipts.....	5231402	*4294	*8295	18274	11123	26081	30541	9697	75343	17254	62685	97101	4870713
47 Total deductions.....	334982362	*307008	1298127	868429	1527416	1985247	4496153	891506	1967209	2014090	3309795	6215786	310101597
48 Cost of goods.....	229664284	*173144	1114264	541785	1011834	1352428	3205886	545100	1292103	1391680	2145174	4348026	212542861
49 Compensation of officers.....	777068	*966	*22067	47090	77417	83841	83953	*10475	29006	13678	31605	23757	353214
50 Salaries and wages.....	37796529	*44843	*37912	65261	161674	240684	472491	119934	229212	262002	420397	742607	34999511
51 Repairs.....	1654986	*1476	*2907	4079	12785	9676	17445	8159	12371	10297	22493	34370	1518927
52 Bad debts.....	2089905	*1630	*1686	*815	*1635	2174	5409	*2901	7032	*5902	4511	12309	2043901
53 Rent paid on business property...	6609533	*19752	31021	53795	65983	73729	154074	47736	42591	68076	120502	173747	5758527
54 Taxes paid.....	6313623	*7168	10148	18074	34836	38072	102852	23387	36246	40180	69097	125308	5808256
55 Interest paid.....	6958235	*4716	*2259	11235	14352	10542	23611	*8353	28301	21473	45175	90725	6697494
56 Contributions or gifts.....	136963	-	*61	*41	*111	*92	1550	*251	*1007	*466	1473	2093	129818
57 Amortization.....	248504	*1926	*39	*100	*784	*821	3005	*580	*1601	1491	4115	4374	226669
58 Depreciation.....	6411542	*4214	5774	12724	17303	13846	32055	9661	25907	25540	50598	99439	6114480
59 Depletion.....	*126	-	-	-	-	-	*124	-	-	-	2	-0	-
60 Advertising.....	6930932	*3357	*7635	12955	18015	20104	79690	35312	95171	41875	124515	129318	6362984
61 Pension, prof sh, stock, annuity.	1196598	*239	-	-	*4471	*5412	13489	*2429	*4569	*4212	7526	13980	1140272
62 Employee benefit programs.....	2868040	*1220	*1621	*2990	*4172	*2982	20499	*5808	7353	18501	24468	50209	2728215
63 Net loss, noncapital assets.....	102573	*1823	-	*9818	*19	*141	*2474	*673	*3333	*454	2159	2553	79128
64 Other deductions.....	25222923	*40531	60733	87668	102024	130702	277546	70748	151408	108263	235985	362974	23594341
65 Total receipts less total deducts..	9062088	*-30221	-15760	-30373	25012	55850	87168	-9009	-22848	22945	-64167	55904	8987586
Constructive taxable income from													
66 related foreign corporations....	79809	-	-	-	-	-	-	-	-	-	123	6	79680
67 Net income (less deficit), total...	8579789	*-30221	-15760	-30373	25012	55834	86904	-9176	-24125	22921	-64044	55683	8507134
68 Net income, total.....	10535294	*11694	*10986	*11040	43691	61966	142106	*30443	47088	*35126	54694	128051	9958408
69 Deficit, total.....	1955505	*41915	*26746	*41413	*18678	*6132	55202	*39619	*71213	*12206	118738	72368	1451273
70 Net income (less def), Form 1120-A.	*1162	-	*926	-	*236	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	45249	*-30928	*-14048	*-15075	*16659	43731	14737	*12127	*-17670	*4979	-1999	32736	-
73 Statutory special deductions, total	469295	*10237	*5439	*763	*8149	*5102	*624	*1719	*4470	*432	373	9351	422637
74 Net operating loss deduction....	391908	*10227	*5439	*763	*7449	*5102	-	*1650	*3812	-	28	7515	349925
75 Dividends received deduction....	77387	*10	-	-	*700	*-0	*624	*69	*658	*432	345	1837	72713
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	9877534	*1457	*2420	*1183	11500	*9349	76084	*4472	*28953	*29715	38818	85964	9587618
78 Income tax before credits, total...	3471318	*469	*363	*177	1799	*2035	23809	*1951	*9843	*10118	13316	29854	3377584
79 Regular tax.....	3448104	*469	*363	*177	1799	*1993	23495	*1425	*9825	*10103	13191	29550	3355715
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	9693	-	-	-	-	*43	*311	*525	*8	-	90	208	8509
83 Environmental tax.....	13520	-	-	-	-	-	*4	-	*11	*14	35	96	13360
84 Foreign tax credit.....	*11789	*-0	-	*21	-	-	-	-	*-0	-	127	6	11635
85 U.S. Possessions tax credit.....	16118	-	-	-	-	-	-	-	-	-	-	-	16118
86 Nonconventional source fuel credit.	*20	-	-	-	-	-	*20	-	-	-	-	-0	-
87 General business credit.....	36872	-	-	-	-	-	*420	*7	*44	*90	86	150	36075
88 Prior year minimum tax credit....	237170	*88	-	-	-	-	*1	-	*227	-	-	149	236705
89 Income tax after credits, total....	3169349	*381	*363	*156	1799	*2035	23368	*1944	*9572	*10027	13103	29548	3077051</

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	76209	6410	38114	16240	7076	4050	3529	326	218	93	56	38	58
2 Total assets.....	113558197	-	1631846	2565483	2559242	2811186	6981860	2150057	3290455	3349162	3880350	6103662	78234895
3 Cash.....	6502612	-	275315	348221	408534	311182	903372	206850	325356	396288	264969	381256	2681270
4 Notes and accounts receivable....	8028114	-	30704	170403	145035	246053	473385	110061	387110	222241	282112	364795	5596214
5 Less: Allowance for bad debts.....	104214	-	-	*2560	*118	*2584	*1040	*206	8529	2467	9337	17297	60077
6 Inventories.....	23993973	-	528744	766171	734010	878240	1891351	548176	724446	709227	756631	1067520	15389456
7 U.S. govt. obligations, total....	345494	-	-	*8765	*8129	*5355	*25259	*16481	*40977	*9686	5991	14282	210570
8 Tax-exempt securities.....	*461046	-	-	*179	-	*6433	*3388	-	-	*24163	-	-	426884
9 Other current assets.....	4109055	-	38650	46371	107050	123770	204198	82995	103597	107085	143348	522437	2629556
10 Loans to stockholders.....	500028	-	37870	66364	67999	57962	151462	*11480	50884	33939	13091	8978	-
11 Mortgage and real estate loans...	242690	-	-	-	*32691	*16586	*25453	*30129	-	*36439	84013	4507	12871
12 Other investments.....	6535316	-	*4273	81698	63711	165292	400693	152281	214206	130109	238565	414944	4669543
13 Depreciable assets.....	81752163	-	1744746	2004932	1840398	2227687	5408521	1739549	2475802	2651284	3014834	4451435	54192976
14 Less: Accumulated depreciation	38747044	-	1192093	1194043	1132606	1443765	3043802	940413	1338588	1356369	1410242	1964657	23730464
15 Depletable assets.....	*8216	-	-	*4807	-	-	*3409	-	-	-	-	-	-
16 Less: Accumulated depletion...	*2920	-	-	*2875	-	-	*45	-	-	-	-	-	-
17 Land.....	6356254	-	*11509	51740	97239	70001	265539	92867	117325	177072	187731	287453	4997780
18 Intangible assets (Amortizable)...	4976608	-	138523	198427	125030	95729	245325	37778	157885	163028	239853	262816	3312214
19 Less: Accumulated amortization	857540	-	72370	58839	44190	35249	89130	12313	58325	43253	81945	61644	300282
20 Other assets.....	9458347	-	85975	75722	106331	88496	114523	74342	98310	90692	150735	366838	8206384
21 Total liabilities.....	113558197	-	1631846	2565483	2559242	2811186	6981860	2150057	3290455	3349162	3880350	6103662	78234895
22 Accounts payable.....	381204989	-	238055	362762	367633	600015	1533036	485276	764628	764909	633984	929335	14525358
23 Mort, notes, and bonds under 1 yr	4477020	-	89752	176518	94661	154599	666508	174248	352629	180893	205163	316736	2065312
24 Other current liabilities.....	11471131	-	95336	176645	130990	197290	432322	196230	260304	335490	353019	690784	8602722
25 Loans from stockholders.....	2724307	-	839086	557123	358908	240863	327129	114406	15549	*30478	7126	191077	42561
26 Mort, notes, bonds, 1 yr or more.	38250764	-	387733	633869	624095	636979	1753987	440652	820519	712807	1026983	1781249	29431891
27 Other liabilities.....	7043022	-	16835	51791	30132	11820	72932	20330	49250	191888	172022	358546	6067476
28 Net worth.....	28386964	-	-34951	606774	952822	969620	2195945	718916	1027577	1132696	1482052	1835936	17499576
29 Capital stock.....	5119383	-	331555	366222	237567	179210	385803	73049	145658	168030	183060	264489	2784739
30 Paid-in or capital surplus.....	9921502	-	220486	430699	149115	119806	287559	312688	138876	185292	380142	785078	6911761
31 Retained earnings, appropriated.	76649	-	-	-	-	*4319	*16817	*25292	428	16638	10050	3105	-
32 Retained earnings-unappropriated	12048628	-	-130585	142494	292920	589857	855774	-52574	402534	485887	547608	559381	8355332
33 Retained earnings (S Corp).....	2900740	-	-436924	-244336	322294	159495	838517	428729	365542	417510	421399	269396	359119
34 Less: Cost of treasury stock...	1679938	-	*19484	*88305	*49073	83067	188525	42977	50325	124451	66794	52458	914480
35 Total receipts.....	389722422	4084130	12198450	12659437	14497552	17807583	34382480	10770244	16689797	14858096	14994980	20838429	215941244
36 Business receipts.....	382755929	3891995	12045731	12514981	14389652	17630280	33924291	10625445	16361607	14617766	14733050	20352135	211668995
37 Interest.....	573990	5364	2002	5789	5196	12019	28318	9414	15242	16268	22503	47552	404322
38 Interest on govt. obligations....	51532	-	-	*208	*479	*1011	*36	*444	*2023	1676	5166	40488	-
39 Rents.....	882443	15256	*248	*2854	*4892	9080	32289	9362	26285	29310	34231	56216	662419
40 Royalties.....	110975	124	-	*3791	-	*25	*0	*19005	*24	2718	26953	58335	-
41 Net S-T cap gain less net LT loss	3386	-	-	*155	*49	*75	*25	*198	*123	248	1555	688	-
42 Net L-T cap gain less net ST loss	209175	*38544	*259	*10216	*3869	*5792	5735	*3087	4508	11544	3358	98462	23800
43 Net gain, noncapital assets.....	216092	*52747	*3992	*3350	*5342	17702	30095	*195	39879	9912	5876	24981	22023
44 Dividends, domestic corporations.	19613	-	*802	*109	*33	*302	1253	*606	2379	*870	771	2161	10327
45 Dividends, foreign corporations..	*8756	-	-	-	-	-	*1098	-	135	-	1	-	7523
46 Other receipts.....	4890529	80101	145415	117985	88519	131854	358070	122099	220114	170255	190547	223248	3042323
47 Total deductions.....	384100859	4152553	12192938	12589797	14328915	17676622	34058197	10748017	16544657	14767386	14852445	20548776	211640554
48 Cost of goods.....	287643772	2911476	8132531	9354245	11087908	13750360	26153633	8069404	13044596	11286166	11474467	15306588	157072397
49 Compensation of officers.....	2502661	18084	466487	361826	344609	270187	385418	106950	87284	65989	50999	60805	284024
50 Salaries and wages.....	38774317	452247	976622	893676	1102960	1444880	2890486	1110030	1361729	1489641	1376711	2186527	23488809
51 Repairs.....	2652084	31282	97380	78480	85003	125089	251957	73738	101642	107872	109839	156984	1432818
52 Bad debts.....	465413	3932	9925	40155	8499	17674	28313	7180	24032	11521	85760	28703	199718
53 Rent paid on business property...	7645570	153488	616141	401487	268497	337673	605106	216209	297296	251845	280066	348402	3869360
54 Taxes paid.....	5881362	79078	276289	274666	259563	245363	487422	161575	200627	208946	229125	297063	3161644
55 Interest paid.....	3740237	54303	59572	82800	66527	82370	210635	60232	90534	78788	88733	211336	2654406
56 Contributions or gifts.....	103474	*21	812	1702	1213	1976	2956	*395	2272	2354	4037	7951	77785
57 Amortization.....	295288	11300	10749	16724	7171	8266	22156	2126	19298	8769	16170	28695	143864
58 Depreciation.....	5861843	48004	138616	138165	136249	152020	380422	122548	182460	164668	223825	322585	3852280
59 Depletion.....	-0	-	-	-	-	-	-	-	-	-	-	-	-0
60 Advertising.....	3707775	53748	66168	89118	115626	171782	412370	119934	157247	147174	163675	183104	2027830
61 Pension, prof sh, stock, annuity.	1280611	*4943	*4141	*7643	*6194	11160	38963	50081	29000	60419	46691	54063	97312
62 Employee benefit programs.....	4425307	41472	28372	43930	52346	76300	187547	71447	117862	154790	136294	237876	3277071
63 Net loss, noncapital assets.....	177845	*12010	*30302	*3025	*864	*1994	2476	*12878	4732	3751	10281	3908	91624
64 Other deductions.....	18943300	277164	1278830	802156	785686	979528	1998337	563290	824047	724693	555771	1114185	9039613
65 Total receipts less total deducts..	5621563	-68423	5511	69639	168638	130962	324282	22227	145140	90710	142535	289653	4300689
Constructive taxable income from													
66 related foreign corporations....	*1331	-	-	-	-	-	-	-	-	*88	-	-	1244
67 Net income (less deficit), total...	5571363	-68423	5511	69432	168638	130483	323271	22191	144695	88775	140859	284486	4261445
68 Net income, total.....	7201749	100662	217643	224125	264021	200918	495555	94348	204336	144243	260087	371269	4624543
69 Deficit, total.....	1630386	169085	212132	154693	95384	70435	172283	72157	59640	55468	119228	86783	363098
70 Net income (less def), Form 1120-A.	7913	-	4518	*2485	*910	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	829574	-89196	52930	70331	123771	85485	177001	62069	94436	18484	80702	84121	69440
73 Statutory special deductions, total	236411	*49026	25836	23422	24862	17789	28695	*9001	3668	17303	9525	7464	19820
74 Net operating loss deduction....	220260	*49026	25333	23345	24839	17578	26716	*8422	*1867	*16694	8992	5777	11671
75 Dividends received deduction....	16151	-	*503	*77	*23	*211	1980	*579	1801	*609	533	1687	8149
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5627814	*8771	28879	50681	65794	66795	220855	*18413	98901	87719	165642	280079	4535284
78 Income tax before credits, total...	1940674	*1988	4332	7756	12133	12814	67943	5939	34270	31216	57937	97965	1606382
79 Regular tax.....	1914716	*1443	4332	7756	12111	12417	67039	*5900	33516	29815	56602	96909	1586877
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	18718	520	-	-	-	*398	*750	*39	*616	1362	1081	704	13248
83 Environmental tax.....	6860	25	-	-	-	-	-	-	*16	39	171		

1995 Corporation Source Book of Statistics of Income,
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(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	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.....	34746	3776	20992	6012	2317	817	716	*53	43	*4	8	4	4
2 Total assets.....	8767077	-	872575	928868	843654	586499	1503265	*382841	722381	*116432	494332	592539	1723691
3 Cash.....	925937	-	153551	140770	156742	54048	214694	*21884	65377	*16116	46592	13404	42758
4 Notes and accounts receivable....	877312	-	26837	124650	84670	96001	173027	*23778	99312	*14857	34768	74929	124483
5 Less: Allowance for bad debts.....	19892	-	-	*2560	-	*2260	*726	*49	*2292	*568	1182	7454	2801
6 Inventories.....	1471041	-	191052	110563	141906	117657	380314	*32464	77589	*29848	61881	34256	293511
7 U.S. gov't. obligations, total....	*63231	-	-	-	-	-	*24091	-	*39140	-	-	-	-
8 Tax-exempt securities.....	*179	-	-	*179	-	-	-	-	-	-	-	-	-
9 Other current assets.....	356929	-	25680	14715	8328	52101	42204	*43682	35773	*3956	11090	12333	107068
10 Loans to stockholders.....	132152	-	25188	*13119	*19170	*27021	*18402	*323	*27749	-	-	1179	-
11 Mortgage and real estate loans....	*74698	-	-	-	*12004	-	-	-	-	-	62695	-	-
12 Other investments.....	322336	-	*3091	*18833	*27723	*30152	40668	*34011	*35617	*2536	8766	105819	15121
13 Depreciable assets.....	6779758	-	1145872	912542	693497	373408	1082701	*324261	515079	*110071	243923	414280	964125
14 Less: Accumulated depreciation	3541306	-	797642	460019	394428	216778	595225	*153671	262388	*69823	113383	162041	315909
15 Depletable assets.....	*3363	-	-	-	-	-	*3363	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	340956	-	*6659	*5155	*37343	*4581	75129	*36386	*35174	*2477	12716	49118	76216
18 Intangible assets (Amortizable)...	576384	-	93763	90849	*46300	*25315	82592	*11598	*63340	*7236	115275	7300	32816
19 Less: Accumulated amortization	196806	-	52831	30853	*6001	*7231	46217	*1560	*20280	*602	28392	1923	917
20 Other assets.....	600805	-	51355	-9075	16401	32484	8246	*9734	*13189	*327	39583	51338	387222
21 Total liabilities.....	8767077	-	872575	928868	843654	586499	1503265	*382841	722381	*116432	494332	592539	1723691
22 Accounts payable.....	1387421	-	120483	146239	127860	151500	366721	*59779	151061	*28528	36151	34383	164716
23 Mort, notes, and bonds under 1 yr	706093	-	57628	88355	43790	23586	141066	*68814	120980	*1515	102080	14241	44037
24 Other current liabilities.....	777471	-	60178	84930	60413	47109	147919	*47691	42801	*14931	36591	52873	182036
25 Loans from stockholders.....	1018332	-	493194	216525	153241	81683	48950	*6421	-	*18024	292	-	-
26 Mort, notes, bonds, 1 yr or more.	2391738	-	253813	308358	210018	150215	290581	*86336	195606	*11073	152083	218395	515260
27 Other liabilities.....	223455	-	*5864	*29613	*-611	*275	*26388	*1969	*8862	*3029	63683	6339	78043
28 Net worth.....	2262567	-	-118586	54847	248944	132131	481639	*111831	203070	*39351	103451	266308	739600
29 Capital stock.....	910948	-	101948	147646	75250	25369	20316	*12972	83280	*381	97787	5083	267305
30 Paid-in or capital surplus.....	1163352	-	86600	243993	*18617	*25044	96934	*15119	*66897	*4543	142893	187489	275222
31 Retained earnings, appropriated.	*13176	-	-	-	-	*4237	-	-	-	-	8938	-	-
32 Retained earnings-unappropriated	332600	-	-60268	-2558	65285	72957	168193	*-22755	7882	*34436	-146167	18521	197073
33 Retained earnings (S Corp).....	-83537	-	-314376	-331713	114892	*26047	199769	*110679	*55938	-	-	55226	-
34 Less: Cost of treasury stock....	73971	-	*6103	*2521	*25100	*21523	*3572	*4185	*10927	*30	-	10	-
35 Total receipts.....	30848066	821567	5724865	3051413	4016114	3104986	6156757	*1140193	2023676	*417258	785505	553533	3052199
36 Business receipts.....	30290763	722788	5690717	2998789	3999296	3100299	6058320	*1125373	1991613	*414931	767320	515564	2905754
37 Interest.....	62192	*4005	1732	2327	*434	1828	5936	*848	4750	*727	8557	12420	18627
38 Interest on gov't. obligations....	*1185	-	-	*208	-	*123	*107	*36	*61	-	329	-	320
39 Rents.....	48097	8171	*93	*1340	*648	-	*901	*17	*3329	-	1340	17099	15160
40 Royalties.....	*46270	124	-	*3791	-	-	-	*-0	*3065	-	1844	-	37445
41 Net S-T cap gain less net LT loss	*166	-	-	*155	-	*11	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	16411	*4634	-	*8819	*598	*54	*19	*1188	*633	*86	76	304	-
43 Net gain, noncapital assets.....	57261	*45505	*3205	*64	*1691	*279	*1253	*10	*4435	*11	410	312	86
44 Dividends, domestic corporations..	*2655	-	*802	*77	-	*11	-	*26	*135	*2	-	1601	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	323067	36340	28316	35844	13448	*2381	90221	*12695	15653	*1502	5629	6232	74806
47 Total deductions.....	30578042	802037	5729321	3050012	3991858	3085205	6075681	*1144393	1996806	*415056	853440	541362	2892870
48 Cost of goods.....	19634443	487939	3347485	1828010	2873252	2359264	4089498	*560479	1462354	*228530	446419	233700	1717513
49 Compensation of officers.....	812034	*6225	287542	123850	119290	64036	110287	*48561	20866	*2576	6363	4328	18110
50 Salaries and wages.....	3342683	*78420	544135	297405	384547	206712	631715	*262235	177105	*78581	98922	124414	458494
51 Repairs.....	259475	*6238	52183	27393	22057	22751	48905	*12368	12268	*5298	5517	12654	31842
52 Bad debts.....	131282	*272	6623	*30143	*1394	*4877	6464	*414	*2796	*152	70709	3990	3448
53 Rent paid on business property...	1249285	55703	345905	168100	112664	91580	172377	*42649	36850	*10973	44335	29086	139063
54 Taxes paid.....	674589	19061	140610	88659	72915	46434	125418	*42504	26315	*14707	14605	16401	66960
55 Interest paid.....	308984	17107	40965	38245	26354	18509	32574	*13257	26130	*1915	19750	19677	54500
56 Contributions or gifts.....	4828	-	*720	*157	-	*357	735	*335	*129	*1003	8	1384	-
57 Amortization.....	53343	*5048	7965	11250	*2042	*1605	6960	*1028	*8902	*268	2675	2203	3396
58 Depreciation.....	525774	17344	83768	60625	64476	21911	75909	*25181	37599	*5245	20392	22529	90794
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	470983	17854	44475	41498	23039	23036	125975	*23115	41842	*3114	46806	9248	70984
61 Pension, prof sh, stock, annuity.	64408	833	*4141	*6389	*4629	*2051	6643	*1295	*4473	*24276	1195	1534	6949
62 Employee benefit programs.....	166130	*8866	12704	21704	15834	8785	33978	*12964	*6167	*485	6955	2158	35530
63 Net loss, noncapital assets.....	39254	*5588	*14976	*2510	*36	-	*743	*165	*4193	*79	7479	21	3463
64 Other deductions.....	2840549	75538	795125	304075	269328	213297	607499	*98180	128612	*38728	60315	59410	190442
65 Total receipts less total deducts..	270025	19530	-4456	1401	24256	19781	81076	*-4200	26870	*2203	-67935	12171	159329
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	268840	19530	-4456	1193	24256	19658	80968	*-4236	26808	*2203	-68264	12171	159008
68 Net income, total.....	739007	*65783	118218	74837	73026	50367	104434	*15906	*39006	*2203	18795	17318	159114
69 Deficit, total.....	470167	46253	122674	73644	48770	*30709	*23466	*20143	*12198	-	87059	5146	106
70 Net income (less def), Form 1120-A.	6165	-	*3624	*2541	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	150617	*11972	29207	-12584	26985	*26091	35094	*13673	*16598	-	-	3582	-
73 Statutory special deductions, total	71125	*22343	10470	*14438	*6750	*8464	*179	*18	*635	*2	6547	1281	-
74 Net operating loss deduction....	69165	*22343	*9967	*14384	*6750	*8456	*179	-	*540	-	6547	-	-
75 Dividends received deduction....	*1960	-	*503	*54	-	*8	-	*18	*95	*2	-	1281	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	315141	*4299	17854	*18977	*8823	*8146	49252	-	*21773	*2201	12248	12455	159114
78 Income tax before credits, total...	97754	*772	2678	*2901	*1939	*1525	15042	-	*7564	*748	4377	4246	55961
79 Regular tax.....	96851	*772	2678	*2901	*1939	*1300	15042	-	*7340	*748	4206	4235	55690
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*659	-	-	-	-	*225	*1	-	*222	-	154	-	58
83 Environmental tax.....	*244	-	-	-	-	-	-	-	*3	-	16	11	213
84 Foreign tax credit.....	818	-	-	-	-	-	-	-	-	-	-	-	818
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*2154	*300	-	-	-	-	*42	-	*24	-	-	-	1788
88 Prior year minimum tax credit....	*2900	-	-	-	-	-	*636	-	-	*10	-	-	2254
89 Income tax after credits, total....	91883	*472	2678	*2901	*1939	*1525	14365	-	*7541	*738	4377	4246	51101

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	110534	5128	33455	24629	14254	8212	17463	4807	2103	343	89	39	13
2 Total assets.....	156951344	-	1456685	4057325	5030063	5898274	43500087	32544673	30720956	11554915	6155193	6419807	9613367
3 Cash.....	10627969	-	270409	589626	555551	584140	2719766	1986603	2259906	765522	293297	270815	332333
4 Notes and accounts receivable....	21123314	-	156915	626168	907783	869238	4547710	3854894	3915705	1725586	1047929	1033305	2438082
5 Less: Allowance for bad debts.....	296701	-	*2483	*25579	22974	22937	33745	41516	48443	27926	29608	25466	15044
6 Inventories.....	84393942	-	639452	1508288	1921166	2774513	27862178	20444448	17249567	5193757	2323079	1953318	2524177
7 U.S. govt. obligations, total....	80718	-	*606	*19401	*1118	*28636	*3787	*11002	*7742	*2375	4330	16310	200
8 Tax-exempt securities.....	68509	-	*0	*200	*200	*200	*200	*200	*200	*200	*200	*200	*200
9 Other current assets.....	4069161	-	26942	95624	131421	89336	1070751	897761	788308	367834	174022	220320	206841
10 Loans to stockholders.....	1783671	-	46775	116411	170463	81145	447074	276615	266048	119545	46513	195207	17875
11 Mortgage and real estate loans...	240342	-	*1	*50732	*5182	*25365	42919	*23538	44073	*15122	30278	1132	2000
12 Other investments.....	4392486	-	*15511	46276	70600	202548	900983	664288	670068	532240	385521	414084	484907
13 Depreciable assets.....	45186919	-	834517	2147305	2301871	2245912	10152565	6659684	7890430	3630619	2285728	3089938	3948351
14 Less: Accumulated depreciation	22845560	-	631122	1421400	1428232	1247656	5681700	3446692	3694864	1533456	912518	1554548	1293371
15 Depletable assets.....	33309	-	*10194	-	-	-	*12503	*6590	*2449	*4	-	1568	-
16 Less: Accumulated depletion...	*11053	-	*433	-	-	-	*5714	*1851	*1586	*4	-	1465	-
17 Land.....	4770997	-	*25774	105907	213226	222828	833277	649739	823516	522664	268201	401849	704016
18 Intangible assets (Amortizable)...	2176597	-	57354	198001	182947	58221	466520	368074	273808	144466	86786	205469	134949
19 Less: Accumulated amortization	884404	-	33764	114178	68428	24266	251691	175947	98216	43298	30723	24781	19112
20 Other assets.....	2041127	-	40641	133539	66325	38768	384267	367443	349213	139864	178225	195677	147165
21 Total liabilities.....	156951344	-	1456685	4057325	5030063	5898274	43500087	32544673	30720956	11554915	6155193	6419807	9613367
22 Accounts payable.....	13991344	-	299328	565732	617869	800549	3471358	1945397	1951997	941534	618978	1072927	1705674
23 Mort, notes, and bonds under 1 yr	71730119	-	185400	409757	480902	1180459	21710919	18916889	16913676	5638656	2288051	1185031	2820378
24 Other current liabilities.....	9561280	-	112172	228571	164193	317840	2335528	1954123	1949580	622492	529620	539492	807669
25 Loans from stockholders.....	9164893	-	1073464	1479804	957445	602421	2327161	1330935	1087988	175325	74605	55745	-
26 Mort, notes, bonds, 1 yr or more.	19855802	-	335124	866930	1202636	1051995	4653622	3149485	3150315	1746637	1196943	1176242	1325872
27 Other liabilities.....	2464421	-	28009	58925	27525	84793	397558	431272	239689	241747	235705	209167	510030
28 Net worth.....	30183484	-	-576813	447606	1579491	1860218	8603940	4816571	5427711	2188524	1211291	2181202	2443744
29 Capital stock.....	6339202	-	496027	503476	456284	466889	2025548	1162721	659533	252628	97622	130630	87844
30 Paid-in or capital surplus.....	8325642	-	1047435	491001	289427	236459	2201058	1126853	900057	435938	321582	463616	812217
31 Retained earnings, appropriated.	144158	-	*16	*15211	*64544	-	47576	*7084	*9522	*205	-	-	-
32 Retained earnings-unappropriated	12433672	-	-268808	156923	940029	1114510	3466260	1406804	1768553	901180	549642	803277	1595300
33 Retained earnings (S Corp).....	4805141	-	-1753416	-685470	29298	156358	1439051	1438610	2335969	709627	282719	804564	47829
34 Less: Cost of treasury stock....	1864330	-	*98068	*33536	200091	113998	575554	325503	245923	111053	40274	20885	99445
35 Total receipts.....	643303786	3846621	13987876	27431213	20256193	22150143	184794603	146187948	130029511	42602157	18989227	14543359	18484937
36 Business receipts.....	632915842	3747236	13915841	27190495	20073442	21805476	182088813	143929279	127713156	41657629	18488771	14146746	18158959
37 Interest.....	1266337	11300	3666	14526	80126	51949	328054	206963	208300	127514	70598	83355	79987
38 Interest on govt. obligations....	16687	1	*171	*659	*348	1630	*5282	1711	*556	361	5148	820	820
39 Rents.....	518077	*1138	*8263	*12076	12923	7614	97500	44428	113410	78023	68878	56505	17318
40 Royalties.....	49466	-	-	-	-	-	*2179	*1	*12680	*262	3671	550	30123
41 Net S-T cap gain less net LT loss	7561	*974	*1132	*28	*269	*903	1425	*181	*507	*283	1859	-	1
42 Net L-T cap gain less net ST loss	243222	*27253	*11326	*16650	*3547	14179	51386	33180	40018	7501	20957	15915	1311
43 Net gain, noncapital assets.....	512585	*7925	*4003	28920	4506	15827	83423	69502	92565	56326	64876	26310	58402
44 Dividends, domestic corporations.	13862	-	*464	*586	*172	5242	1114	1233	2038	2362	640	12	12
45 Dividends, foreign corporations..	*7656	-	-	-	-	-	-	*2261	*114	37	17	5177	50
46 Other receipts.....	7752490	50795	43645	167883	80134	253675	2134952	1895757	1845818	671988	266878	203013	137953
47 Total deductions.....	638499624	3936199	14111809	27228215	20164104	21900175	183609915	145396571	128872576	42156863	18774388	14296971	18051839
48 Cost of goods.....	547113992	3235583	11009471	22032082	15754357	17823324	158484105	127310067	112723559	36630562	15640069	11509428	14961385
49 Compensation of officers.....	6646541	40298	363822	626401	495495	474844	2026123	1211864	943176	265117	108833	60533	30036
50 Salaries and wages.....	31498028	221814	724317	1413952	1300209	1190417	8594662	6519403	6261468	2012088	1078890	910468	1270342
51 Repairs.....	1841855	16588	60420	139173	90189	103363	517453	313189	306268	99199	62923	75185	57907
52 Bad debts.....	623243	10652	9947	91685	107373	35710	143552	99543	60739	22725	19074	13248	8995
53 Rent paid on business property...	6248991	66233	496710	601715	340753	308785	1639393	1126148	859776	282098	183995	183632	159754
54 Taxes paid.....	6309281	60009	288499	427506	364260	284316	1802846	1149531	1006786	385996	184492	154681	200358
55 Interest paid.....	5864452	19090	64379	180763	192253	232328	1802865	1316941	1037368	381657	243783	172618	220409
56 Contributions or gifts.....	38742	*102	1656	1657	1716	2414	9011	6804	6266	3043	2143	2546	1385
57 Amortization.....	188646	*1333	6197	18041	17588	3586	35945	38527	27724	12139	9364	11112	7090
58 Depreciation.....	4476156	16134	76038	185616	183060	179420	857872	590791	808691	421426	296897	355304	504908
59 Depletion.....	*200	-	*171	-	-	-	-	-	*19	-	-	10	-
60 Advertising.....	5807155	43079	75927	173829	151828	166037	1608473	1487420	1259720	422672	183980	122607	111582
61 Pension, prof sh, stock, annuity.	396622	*774	*157	18571	8386	20751	93381	67664	76260	21270	19301	23358	46750
62 Employee benefit programs.....	2360658	12947	40031	48173	54454	65786	711399	540611	481714	143026	93469	69127	99921
63 Net loss, noncapital assets.....	164710	*9989	*1952	*11681	*3900	*2761	18233	7686	94202	6377	4000	1214	2715
64 Other deductions.....	18920351	181575	892286	1257200	1098285	1006335	5264602	3610382	2918841	1047468	643175	631900	368303
65 Total receipts less total deducts..	4804162	-89578	-123933	202998	92089	249968	1184688	791377	1156935	445295	214839	246388	433098
Constructive taxable income from related foreign corporations.....	*1595	-	-	-	-	-	-	-	*184	*193	864	-	355
67 Net income (less deficit), total...	4789070	-89579	-123933	202826	91430	249619	1183058	786095	1155408	444932	215342	241240	432633
68 Net income, total.....	7211735	65059	163785	485779	311958	354623	1844536	1137752	1352674	502381	246113	284705	462372
69 Deficit, total.....	2422666	154638	287718	282952	220528	105003	661478	351657	197266	57449	30771	43465	29740
70 Net income (less def), Form 1120-A.	19	*127	2125	*-2233	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-820	*-820	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	2695527	-45002	-77427	184617	59912	144588	721028	509158	775405	223588	59857	131354	8447
73 Statutory special deductions, total	518853	*31892	31364	69632	29735	16333	118262	89357	59527	20633	18953	15153	18012
74 Net operating loss deduction....	502741	*31892	31364	69304	29324	16212	114293	86986	58523	19126	17087	10625	18004
75 Dividends received deduction....	16112	-	*328	*410	*120	*120	3969	2371	1004	1507	1866	4528	8
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2676485	15031	25080	75481	117996	156427	602493	306810	413608	227633	157718	142296	435913
78 Income tax before credits, total...	821500	4092	4346	11685	20087	30354	161306	104221	142701	82513	56168	49485	154543
79 Regular tax.....	802662	3761	4035	14130	19773	30171	161964	97485	139353	77232	53860	48680	152219
80 Personal holding company tax....	*51	-	-	-	*51	-	-	-	-	-	-	-	-
81 Recapture taxes.....	*256	-	-	-	-	-	-	*256	-	-			

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(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.....	47944	1549	13002	6792	4089	3106	12703	4434	1895	294	59	15	6
2 Total assets.....	118036043	-	511063	1138754	1451962	2264452	34065115	30186399	27503131	9844814	3956046	2030543	5083765
3 Cash.....	7467536	-	76771	105762	140853	189791	1958640	1809626	2075476	658331	200303	98384	153599
4 Notes and accounts receivable....	16504046	-	43249	288377	378243	473682	3416449	3586428	3520743	1542451	685214	305662	2263548
5 Less: Allowance for bad debts.....	198745	-	*2116	*25054	*20072	*1400	20110	36842	41036	23560	17830	3372	7354
6 Inventories.....	70399363	-	294454	552177	718412	1331567	23743129	19388179	16217257	4868957	1693443	827791	763997
7 U.S. govt. obligations, total....	*12170	-	-	-	-	-	*5791	-	-	*128	4330	1720	200
8 Tax-exempt securities.....	33431	-	*-0	-	-	-	*3787	*5334	*22222	-	1609	477	-
9 Other current assets.....	3051837	-	14622	9047	31683	31600	856340	847439	688805	330427	107944	78958	54974
10 Loans to stockholders.....	1198654	-	21533	*31907	62022	30703	312868	257932	253329	115766	42308	52412	17875
11 Mortgage and real estate loans...	112503	-	*1	*17056	-	*5886	*18939	*22723	32235	*13563	-	100	2000
12 Other investments.....	2826469	-	*9506	*14507	*12088	42461	453804	529908	543622	427892	236337	119080	437264
13 Depreciable assets.....	24478387	-	134444	297534	235873	343692	5820008	5670305	5937556	2452577	1193238	589929	1803231
14 Less: Accumulated depreciation	12128057	-	94714	185350	142770	227763	3371623	2941193	2747772	1053839	421361	214034	727638
15 Depletable assets.....	*30178	-	*10194	-	-	-	*12503	*6590	*886	*4	-	-	-
16 Less: Accumulated depletion...	*8348	-	*433	-	-	-	*5714	*1851	*346	*4	-	-	-
17 Land.....	2306072	-	*4824	*17997	*27625	39727	384274	532925	541428	321278	121276	94339	220379
18 Intangible assets (Amortizable)...	1186570	-	9608	*11564	*9232	*10210	339112	349197	254464	115648	35661	39723	12151
19 Less: Accumulated amortization	511301	-	4882	*10760	*1588	*7965	177760	162652	90536	34183	12716	7783	477
20 Other assets.....	1275280	-	-5998	13991	360	2261	314674	322353	294799	109379	86289	47157	90014
21 Total liabilities.....	118036043	-	511063	1138754	1451962	2264452	34065115	30186399	27503131	9844814	3956046	2030543	5083765
22 Accounts payable.....	7272626	-	81661	112613	49826	187391	1923450	1610327	1349388	630753	243649	190718	892851
23 Mort, notes, and bonds under 1 yr	66395199	-	104779	195904	244886	793426	19867792	18128834	16303063	5532581	1813099	741957	2668878
24 Other current liabilities.....	6614962	-	28470	45287	38476	159267	1700761	1741399	1693278	487038	345226	163137	212624
25 Loans from stockholders.....	6453393	-	711919	833998	354425	293642	1746557	1278500	1004746	172335	36935	20337	-
26 Mort, notes, bonds, 1 yr or more.	12099953	-	92394	347019	225597	238620	3019761	2717810	2512598	1225677	814624	449662	456192
27 Other liabilities.....	1480644	-	16855	*22000	14648	34684	262575	341169	191492	114120	89441	30473	363188
28 Net worth.....	17719266	-	-525014	-418068	524105	557422	5544219	4368360	4448566	1682310	613073	434260	490033
29 Capital stock.....	4695875	-	333007	257206	112182	243155	1709657	1124784	599419	220120	60924	26455	8966
30 Paid-in or capital surplus.....	5164578	-	760192	254829	89172	108178	1445183	1034687	794550	317378	165277	83018	112113
31 Retained earnings, unappropriated.	67133	-	*10	*12911	*4870	-	*36330	*3286	*9522	*205	-	-	-
32 Retained earnings-unappropriated	6582546	-	-80717	31613	267988	330022	1944101	1224833	1336163	699834	259557	208970	360182
33 Retained earnings (S Corp).....	2361471	-	-1461866	-960993	59739	-97206	760294	1295025	1895099	545235	155596	122718	47829
34 Less: Cost of treasury stock...	1152336	-	*75641	*13634	*9847	*26272	351346	314255	186187	100461	28281	6901	39057
35 Total receipts.....	511018703	2656301	3347981	6141366	5800427	10041763	155841512	138472832	119737705	37856160	13515363	5056747	12550547
36 Business receipts.....	502160349	2619042	3318575	5975640	5701997	9827110	153547824	136359885	117561588	36963285	13121428	4848588	12315388
37 Interest.....	1047767	*7786	1641	4734	52220	28612	292905	201045	197258	123198	45400	46824	46143
38 Interest on govt. obligations....	7615	1	-	*45	-	-	787	*4859	1308	*216	142	257	-
39 Rents.....	379373	*1000	-	*5776	*805	*3000	48715	42891	98268	71058	55517	39168	13175
40 Royalties.....	*15291	-	-	-	-	-	-	*1	*12142	*2	3114	-	33
41 Net S-T cap gain less net LT loss	4070	*974	*1132	*28	-	*56	*1172	*139	*280	*283	7	-	-
42 Net L-T cap gain less net ST loss	141003	*19	-	*14487	*820	*7915	28521	29471	37195	4620	4005	13303	646
43 Net gain, noncapital assets.....	353516	*1052	-	*22093	*2661	*4348	42694	31696	79212	50220	51217	10203	58121
44 Dividends, domestic corporations.	7127	-	*414	-	-	*47	799	926	729	1985	2125	91	11
45 Dividends, foreign corporations..	*2439	-	-	-	-	-	-	*2259	*114	-	17	-	50
46 Other receipts.....	6900152	26427	26633	118148	41924	170675	1878095	1799661	1749610	641294	232391	98313	116981
47 Total deductions.....	507906442	2736995	3426761	6180098	5746997	9977211	154972372	137757528	118696383	37499393	13401590	4978958	12532155
48 Cost of goods.....	445355083	2375114	2640901	4946168	4809721	8677365	136263857	120989750	104530311	32980204	11475744	4209799	11456148
49 Compensation of officers.....	4338064	9860	107912	95061	108766	154311	1526122	1116263	864967	237865	18367	24163	11407
50 Salaries and wages.....	21891377	129122	111898	257852	216866	369752	6395619	6125132	5508019	1653956	643625	221073	258464
51 Repairs.....	1108388	4965	23643	45884	20306	25908	337893	282655	243020	70509	30977	14746	7884
52 Bad debts.....	450331	*2364	*5413	68103	80750	16378	98969	90350	50957	18352	13579	3717	1399
53 Rent paid on business property...	3777042	33918	107866	110854	52827	87850	1214919	1054908	728839	213796	106818	38094	26353
54 Taxes paid.....	3898921	22198	65478	77645	69819	75913	1198732	1045585	876540	274007	112877	38979	41147
55 Interest paid.....	4631193	11286	15679	96391	53883	101194	1476687	1204979	944774	339476	173759	74840	138245
56 Contributions or gifts.....	24892	*40	*40	*527	*153	884	5958	6584	5750	2433	1264	839	420
57 Amortization.....	115272	*17	*516	*6953	*1475	*488	26359	38055	25865	9084	3878	1593	989
58 Depreciation.....	2668165	9193	17695	32753	22669	20386	483880	528199	623519	308836	186350	90380	344305
59 Depletion.....	*19	-	-	-	-	-	-	-	*19	-	-	-	-
60 Advertising.....	4929811	36071	27002	76868	61270	86957	1376935	1429363	1192670	396269	130086	57009	59313
61 Pension, prof sh, stock, annuity.	243685	*493	*157	*8109	*1761	3854	64736	62198	65861	18021	7708	6420	4368
62 Employee benefit programs.....	1841562	8547	*5455	7571	4674	30063	615670	517540	435966	121058	52865	20692	21459
63 Net loss, noncapital assets.....	137825	*8942	*399	*8842	*349	*566	10568	6418	92667	6214	2768	49	43
64 Other deductions.....	12494813	84865	296706	340517	241708	325342	3875470	3259548	2506639	849313	377925	176567	160211
65 Total receipts less total deducts..	3112260	-80694	-78780	-38732	53430	64551	869140	715304	1041321	356767	113773	77789	18392
Constructive taxable income from related foreign corporations.....	*539	-	-	-	-	-	-	-	*184	-	-	-	355
66 Net income (less deficit), total...	3105184	-80695	-78780	-38777	53430	64551	868353	710445	1040197	356551	113631	77532	18746
67 Net income, total.....	4639512	*7624	53592	126690	113012	108862	1335560	1018206	1194513	411774	131731	89464	48486
69 Deficit, total.....	1534328	88319	132372	165467	59582	44311	467207	307761	154316	55223	18100	11932	29740
70 Net income (less def), Form 1120-A.	*-1788	-	*-1788	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-1416	-1416	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1971070	*-30187	-33822	-53655	31117	32033	585651	463977	705973	192073	34963	34501	8447
73 Statutory special deductions, total	317042	*3178	*10096	*38673	*11425	*5588	82091	65747	57075	20464	15570	6856	279
74 Net operating loss deduction.....	310031	*3178	*10096	*38383	*11425	*5555	81520	63513	56423	18995	13880	6792	271
75 Dividends received deduction....	7011	-	-	*290	-	*33	571	2234	651	1470	1690	64	8
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1435029	*3017	*1366	23763	36562	47191	375706	269438	349435	169138	71566	48107	39760
78 Income tax before credits, total...	452044	*1350	*513	3828	6467	8043	98951	91762	120619	62431	26435	16640	15004
79 Regular tax.....	436487	*1020	*202	6373	6417	8043	99940	85242	117567	57280	24299	16385	13720
80 Personal holding company tax....	*51	-	-	-	*51	-	-	-	-	-	-	-	-
81 Recapture taxes.....	*256	-	-	-	-	-	-	*256	-	-	-	-	-
82 Alternative minimum tax.....	18691	*7	-	*113	-	-	1729	5003	5277	3328	1791	201	1241
83 Environmental tax.....	255	*-0	-	-	-	-	*1	*9	41	49	58	55	43
84 Foreign tax credit.....	*212	-	-	-	-	-	-	-	-	*212	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	29610	1671	10841	9367	4115	1982	1400	*90	103	23	11	7	**
2 Total assets.....	13393652	-	558524	1543459	1443314	1434767	2979592	*573884	1514825	799094	775102	1771092	**
3 Cash.....	1715043	-	125002	329099	203911	207270	390580	*83546	126171	83399	44266	121799	**
4 Notes and accounts receivable....	1404125	-	55216	136485	161881	135883	377482	*68832	136110	*51264	76357	204615	**
5 Less: Allowance for bad debts.....	14032	-	-	*517	*1288	*1295	*866	*1609	*868	*2123	1370	4096	**
6 Inventories.....	1789565	-	160554	320669	182796	179803	319117	*45975	184034	62309	77741	256567	**
7 U.S. govt. obligations, total....	*13698	-	-	*606	*2941	*172	-	-	*7731	*2248	-	-	-
8 Tax-exempt securities.....	*0	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	309003	-	7909	66933	46979	21500	60872	*3187	35513	14493	17015	34600	**
10 Loans to stockholders.....	246243	-	*17109	61588	50141	*2822	20135	*427	*8051	*1302	-	64668	**
11 Mortgage and real estate loans...	109976	-	-	*32844	*1886	*15981	*15910	*446	*11838	*762	30278	31	-
12 Other investments.....	770372	-	-	*1349	*37878	63081	324024	*45196	94543	*34894	99535	69872	**
13 Depreciable assets.....	10967252	-	478664	1194520	1180320	1204980	2263848	*444072	1257940	682884	607667	1652357	**
14 Less: Accumulated depreciation	5966589	-	370048	789180	685855	580733	1140046	*209252	630580	304680	298156	958058	**
15 Depletable assets.....	*1563	-	-	-	-	-	-	-	*1563	-	-	-	-
16 Less: Accumulated depletion....	*1239	-	-	-	-	-	-	-	*1239	-	-	-	-
17 Land.....	1458446	-	*20950	*34714	122480	119966	302774	*89359	243770	156997	101031	266405	**
18 Intangible assets (Amortizable)...	448132	-	*39094	166863	131038	26180	46278	*2196	13010	*7840	3594	12038	**
19 Less: Accumulated amortization	212743	-	*23267	91914	49320	11853	17613	*1245	*3541	*3450	1368	9174	**
20 Other assets.....	354837	-	47341	79400	57526	31010	17095	*2753	30778	*10955	18512	59467	**
21 Total liabilities.....	13393652	-	558524	1543459	1443314	1434767	2979592	*573884	1514825	799094	775102	1771092	**
22 Accounts payable.....	1988252	-	115368	164316	137987	162035	486180	*97425	270769	97527	103024	353621	**
23 Mort, notes, and bonds under 1 yr	722224	-	*18692	70924	37877	63641	100804	*110616	129095	*27299	111379	51897	**
24 Other current liabilities.....	805262	-	25193	82210	47554	45638	189231	*51431	108682	81999	57203	116122	**
25 Loans from stockholders.....	1325838	-	178050	397545	277351	171339	225396	*12602	*35012	-	22814	5729	-
26 Mort, notes, bonds, 1 yr or more.	3453390	-	108819	348141	536626	473730	806672	*153570	347241	*228151	187021	263419	**
27 Other liabilities.....	475466	-	10557	2987	*9574	7835	111039	*56687	20959	*64616	51127	140084	**
28 Net worth.....	4623219	-	101846	477336	396345	510548	1060269	*91553	603067	299502	242535	840219	**
29 Capital stock.....	827454	-	94565	156825	188654	122100	110647	*19027	33660	*20952	15593	65432	**
30 Paid-in or capital surplus.....	1011523	-	204480	124459	150123	58980	277378	*1424	45872	*95990	39893	12924	**
31 Retained earnings, appropriated.	*8122	-	*6	-	*8116	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	1649867	-	4410	20333	204926	239809	491903	*17483	216590	*33008	168243	253162	**
33 Retained earnings (S Corp).....	1353102	-	-195798	178869	-83728	129186	228818	*60175	357737	*149833	19309	508701	**
34 Less: Cost of treasury stock....	226850	-	*5817	*3150	*71746	*39528	*48477	*6556	*50793	*281	503	-	-
35 Total receipts.....	70510709	*664523	7445679	16415664	8288975	6284400	12532139	*2053486	6160587	2986980	2358758	5319519	**
36 Business receipts.....	69971565	*637563	7435693	16355407	8266110	6214973	12404614	*2041446	6108856	2960663	2303613	5242627	**
37 Interest.....	56986	*2384	*826	6716	3974	7015	14531	*174	3569	*1408	8833	7556	**
38 Interest on govt. obligations....	5753	-	-	*126	*659	*347	*356	-	*336	*66	-	3861	**
39 Rents.....	73775	*113	*4324	*5965	*6040	*2194	16452	*14	11592	*4597	12213	10271	**
40 Royalties.....	*1045	-	-	-	-	-	-	-	*3	-	557	485	**
41 Net S-T cap gain less net LT loss	2420	-	-	-	-	*127	*215	-	*226	-	1852	-	-
42 Net L-T cap gain less net ST loss	50131	*16154	*1151	*2506	*1257	13073	*252	*1630	*558	12757	794	794	**
43 Net gain, noncapital assets.....	33695	*1297	*4928	-	*1389	11462	*4417	6452	*116	1439	2097	2097	**
44 Dividends, domestic corporations.	2775	-	*34	*234	*40	*1432	*33	*417	-	105	481	481	-
45 Dividends, foreign corporations..	106	-	-	-	-	-	-	-	-	-	106	106	-
46 Other receipts.....	312458	*7011	4737	41337	9452	57058	70005	*7151	27505	19572	17389	51240	**
47 Total deductions.....	69968175	673442	7457014	16222463	8313740	6213882	12437886	*2057454	6099397	2937444	2327979	5227474	**
48 Cost of goods.....	58207097	*541511	6158223	13897481	6787923	5103586	10028710	*1655956	5152632	2467842	1956890	4456344	**
49 Compensation of officers.....	979161	*11681	150823	321110	139712	101865	145904	*38689	40382	*11458	9179	8358	**
50 Salaries and wages.....	3571686	*18541	345016	649380	470199	306226	796731	*107574	337443	155927	120015	264633	**
51 Repairs.....	385413	*5623	18083	61430	37235	37973	98139	*16241	37281	21705	17897	33807	**
52 Bad debts.....	47158	*1101	*1414	5996	3814	9744	13255	*3318	2622	*1674	1607	2613	**
53 Rent paid on business property...	1156912	*14289	265243	340041	135409	105265	148743	*17199	61076	22066	18153	29429	**
54 Taxes paid.....	1245903	25420	145971	227522	141665	89306	334599	*50557	65052	83146	28953	53711	**
55 Interest paid.....	401408	*1015	11466	40726	66005	53052	84829	*28779	37983	18117	25210	34227	**
56 Contributions or gifts.....	5737	*55	*807	*502	434	767	1267	-	*364	*478	387	676	**
57 Amortization.....	41895	*448	*5395	9813	13008	1302	6623	*117	1312	*576	1844	1457	**
58 Depreciation.....	827214	*2666	32269	88946	87778	103818	175837	*26541	98817	48735	45506	116301	**
59 Depletion.....	*5	-	-	-	-	-	-	-	*0	-	-	5	-
60 Advertising.....	157224	*641	11379	32872	21353	10881	26000	*3671	17097	5401	7838	20090	**
61 Pension, prof sh, stock, annuity.	37571	-	*3660	*1711	*4050	10421	*3194	5102	*349	937	8148	8148	**
62 Employee benefit programs.....	146686	*33	21150	14777	15667	9492	27826	*6615	15453	13427	5657	16589	**
63 Net loss, noncapital assets.....	7474	-	*134	*247	*2275	*1775	1820	*249	*133	*12	370	461	-
64 Other deductions.....	2749630	50418	289641	527961	389553	274780	537182	*98757	226647	86532	87535	180624	**
65 Total receipts less total deducts..	542534	-8920	-11335	193201	-24765	70518	94253	*-3969	61189	49536	30780	92045	**
Constructive taxable income from													
66 related foreign corporations.....	864	-	-	-	-	-	-	-	-	-	864	-	-
67 Net income (less deficit), total...	537645	-8920	-11335	193075	-25424	70170	93897	*-3969	60853	49469	31644	88184	**
68 Net income, total.....	868376	*14863	35170	234929	64529	98419	158808	*9606	82227	*49661	31980	88184	**
69 Deficit, total.....	330731	*23783	46505	41855	89953	28249	64911	*13575	21374	*191	336	-	-
70 Net income (less def), Form 1120-A.	*5249	*127	*5376	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*596	*596	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	333576	*-15335	-14856	179906	-16087	40147	45734	*-5251	39340	*27527	2733	49718	**
73 Statutory special deductions, total	71528	*10384	*12015	25117	*8242	*273	7851	*23	*292	-	3147	4184	-
74 Net operating loss deduction....	69562	*10384	*12015	25090	*8078	*244	*6849	-	-	-	3068	3833	-
75 Dividends received deduction....	1966	-	-	*27	*164	*28	*1002	*23	*292	-	79	351	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	292212	*3586	*9782	21148	24404	46308	71755	*5263	27341	*22145	26146	34334	**
78 Income tax before credits, total...	79914	*609	*1468	3272	3769	9741	20843	*1961	9462	*7559	8991	12240	**
79 Regular tax.....	78232	*609	*1468	3172	3661	9558	20547	*1744	9297	*7529	8890	11758	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1175	-	*100	-	*101	*296	-	-	*165	-	78	436	-
83 Environmental tax.....	83	-	-	-	-	-	-	-	*0	*13	24	46	**
84 Foreign tax credit.....	*37	-	-	-	-	-	-	-	-	*21	-	16	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	2039	-	-	*408	*377	*127	*248	*24	*75	673	105	105	**
88 Prior year minimum tax credit....	*1675	-	-	-	-	-	*630	*337	*310	-	148	250	-
89 Income tax after credits, total....	76164	*609	*1468	3272	3361	9363	20085	*1376	9128	*7463	8171	11869	**

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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: Automotive dealers
and service stations: Other
automotive dealers

MINOR INDUSTRY 5598 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.....	32980	1908	9611	8470	6050	3124	3359	283	105	26	19	17	7
2 Total assets.....	25521649	-	387097	1375112	2134787	2199056	6455381	1784390	1703000	911007	1424045	2618172	4529602
3 Cash.....	1445390	-	68637	154765	210787	187080	370545	93430	58259	23792	48729	50632	178734
4 Notes and accounts receivable....	3215143	-	58450	201306	367659	259673	753779	199634	258852	131871	286357	523027	174534
5 Less: Allowance for bad debts.....	83924	-	*366	*8	*3514	*20243	12769	*3064	6539	*2243	10408	17078	7690
6 Inventories.....	12205013	-	184444	635442	1019958	1263143	3799932	1010293	848276	262491	551894	868960	1760180
7 U.S. govt. obligations, total....	*54851	-	-	-	*16460	*946	*22845	-	*10	-	-	14589	-
8 Tax-exempt securities.....	*35078	-	-	-	*200	-	-	*5668	*1010	-	2523	25677	-
9 Other current assets.....	708320	-	4412	19644	52758	36236	153539	47134	63990	22914	49063	106762	151867
10 Loans to stockholders.....	338773	-	*8133	*22916	58300	27620	114071	18257	*4668	2477	4205	78127	-
11 Mortgage and real estate loans...	17863	-	-	*831	*3297	*3497	*8070	*369	-	*797	-	1002	-
12 Other investments.....	795645	-	*6005	*30420	26095	97006	123155	89184	31902	*69454	49650	225132	47643
13 Depreciable assets.....	9741280	-	221409	655251	885678	697240	2068708	545307	694934	495159	484823	847652	2145120
14 Less: Accumulated depreciation	4750913	-	166360	446870	599607	439159	1170032	296247	316512	174937	193001	382456	565733
15 Depletable assets.....	1568	-	-	-	-	-	-	-	-	-	-	1568	-
16 Less: Accumulated depletion...	1465	-	-	-	-	-	-	-	-	-	-	1465	-
17 Land.....	1006480	-	-	53197	63121	63135	146228	*27455	38319	44389	45895	41105	483637
18 Intangible assets (Amortizable)...	541895	-	*8652	19574	42677	21831	81130	*16682	*6335	*20977	47531	153708	122797
19 Less: Accumulated amortization	160360	-	*5616	11504	17521	4448	56318	*12050	*4139	*5665	16639	7823	18636
20 Other assets.....	411011	-	-702	40148	8439	5497	52499	42337	23636	19530	73424	89053	57150
21 Total liabilities.....	25521649	-	387097	1375112	2134787	2199056	6455381	1784390	1703000	911007	1424045	2618172	4529602
22 Accounts payable.....	4730467	-	102299	288803	430057	451123	1061728	237645	331840	213254	272305	528588	812823
23 Mort, notes, and bonds under 1 yr	4612696	-	61929	142929	198139	323391	1742323	677439	481518	78776	363574	391177	151501
24 Other current liabilities.....	2141056	-	58509	101074	78163	112935	445536	161294	147619	53456	127191	260234	595045
25 Loans from stockholders.....	1385662	-	183496	248261	325669	137440	355208	39833	48230	*2990	14857	29680	-
26 Mort, notes, bonds, 1 yr or more.	4302458	-	133912	171770	440413	339645	827188	278105	290476	292809	195298	463161	869681
27 Other liabilities.....	508311	-	*597	33938	3303	42274	23945	33417	27238	63011	95137	38609	146842
28 Net worth.....	7840999	-	-153646	388338	659042	792247	1999453	356658	376079	206712	355683	906722	1953711
29 Capital stock.....	815873	-	68455	89445	155448	101634	205245	18911	26454	11556	21105	38742	78878
30 Paid-in or capital surplus.....	2149541	-	82763	111714	50131	69301	478498	90742	59634	*22569	116411	367674	700104
31 Retained earnings, appropriated.	68903	-	-	*2300	*51558	-	*11246	*3798	-	-	-	-	-
32 Retained earnings-unappropriated	4201259	-	-192500	104977	467115	544678	1030256	164488	215799	*168338	121843	341146	1235118
33 Retained earnings (S Corp).....	1090568	-	-95753	96654	53288	124378	449939	83410	83133	*14560	107814	173144	-
34 Less: Cost of treasury stock....	485144	-	*16611	*16752	118498	47743	175731	*4692	*8943	*10311	11491	13984	60389
35 Total receipts.....	61774375	525798	3194216	4874183	6166790	5823991	16420952	5661630	4131219	1759017	3115106	4167093	5934390
36 Business receipts.....	60783928	490631	3161573	4859448	6105335	5763392	16136375	5527949	4042712	1733682	3063729	4055530	5843571
37 Interest.....	161584	*1129	*1198	3076	23932	16322	20618	5744	7473	*2908	16364	28976	33844
38 Interest on govt. obligations....	3320	-	-	-	-	*1	*486	*423	*67	*273	219	1031	820
39 Rents.....	64928	*25	*3939	*335	*6078	*2421	32333	*1524	*3549	*2369	1148	7065	4143
40 Royalties.....	*33129	-	-	-	-	-	*2179	-	*535	*260	-	65	30090
41 Net S-T cap gain less net LT loss	*1071	-	-	-	*269	*721	*38	*41	-	-	-	-	1
42 Net L-T cap gain less net ST loss	52088	*11079	*11326	*1012	*221	*5007	9792	*3458	*1193	*2323	4195	1818	665
43 Net gain, noncapital assets.....	125374	*5577	*3905	*1899	*1845	10089	29267	*33389	6901	*5990	12221	14010	281
44 Dividends, domestic corporations.	3960	-	*15	*352	*85	*3011	*155	*87	*54	*132	68	1	1
45 Dividends, foreign corporations..	*5110	-	-	-	-	-	*3	-	37	-	5070	-	-
46 Other receipts.....	539880	*17357	12275	8398	28758	25943	186853	88944	68703	*11121	17098	53460	20973
47 Total deductions.....	60625007	525762	3228034	4825654	6103367	5709082	16199657	5581588	4076795	1720025	3044820	4090539	5519684
48 Cost of goods.....	43551812	318958	2210348	3188433	4156713	4042372	12191538	4664362	3040615	1182515	2207435	2843285	3505237
49 Compensation of officers.....	1329316	*18757	105087	210230	247017	218668	354097	56912	37826	15794	18288	28012	18628
50 Salaries and wages.....	6034965	74151	267403	506720	613144	514439	1402312	286697	416005	202205	315250	424761	1011878
51 Repairs.....	348054	6000	18694	31859	32648	39483	81421	14293	25967	6985	14049	26631	50023
52 Bad debts.....	125754	*7187	3120	17585	22809	9588	31328	5875	7160	2699	3889	6918	7597
53 Rent paid on business property...	1315037	18026	123601	150821	152517	115669	275732	54041	69861	46236	59023	116110	133401
54 Taxes paid.....	1164457	12391	77050	122338	152775	119097	269515	53389	65194	28843	42662	61991	159211
55 Interest paid.....	831851	*6789	37234	43646	72365	78082	241350	83183	54612	24063	44813	63551	82164
56 Contributions or gifts.....	8112	*6	*808	628	1128	763	1786	220	*152	*132	493	1032	965
57 Amortization.....	31480	*868	*285	1276	3106	1796	2963	*355	546	2479	3642	8062	6101
58 Depreciation.....	980777	*4274	26074	63917	72613	55216	198156	36051	86354	63855	65041	148623	160602
59 Depletion.....	*176	-	-	*171	-	-	-	-	-	-	-	5	-
60 Advertising.....	720120	6367	37546	64090	69205	68199	205538	54385	49953	21002	46056	45508	52269
61 Pension, prof sh, stock, annuity.	115366	*281	-	*6802	4914	12847	18223	*2273	5297	*2900	10656	8790	42382
62 Employee benefit programs.....	372411	*4366	13425	25825	34113	26231	67903	16456	30295	8541	34947	31847	78462
63 Net loss, noncapital assets.....	19411	*1047	*1420	*2592	*1276	*420	5845	*1019	*1401	*152	862	704	2672
64 Other deductions.....	3675908	46292	305939	388722	467024	406212	851949	252077	185555	111623	177714	274709	208092
65 Total receipts less total deducts..	11493368	36	-33818	48529	63423	114898	221294	80042	54424	38992	70286	76554	414707
Constructive taxable income from													
66 related foreign corporations.....	*193	-	-	-	-	-	-	-	-	*193	-	-	-
67 Net income (less deficit), total...	1146241	36	-33818	48529	63423	114897	220809	79619	54357	38912	70067	75524	413886
68 Net income, total.....	1703848	*42572	75023	124160	134417	147341	350167	109941	75934	*40947	82402	107057	413886
69 Deficit, total.....	557607	*42536	108841	75631	70994	32444	129359	*30321	*21577	*2035	12335	31534	-
70 Net income (less def), Form 1120-A.	7057	-	*3914	*3143	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	390881	*520	-28748	58367	44882	72409	89643	50432	30093	*3988	22161	47135	-
73 Statutory special deductions, total	130283	*18330	*9253	*5841	10068	10472	28320	*23587	*2161	*169	236	4113	17733
74 Net operating loss deduction....	123148	*18330	*9253	*5831	*9821	10413	25924	*23473	*2100	*131	139	-	17733
75 Dividends received deduction....	7135	-	-	*11	*247	*59	*2396	*114	*61	*38	96	4113	1
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	949243	*8427	13951	30571	57031	62927	155032	32110	36832	*36350	60006	59854	396153
78 Income tax before credits, total...	289543	*2132	2366	4585	9851	12570	41512	10498	12620	*12524	20742	20604	139539
79 Regular tax.....	287942	*2132	2366	4585	9695	12570	41476	10498	12489	*12423	20671	20538	138499
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	904	-	-	-	*156	-	*36	-	*114	*83	2	5	507
83 Environmental tax.....	696	-	-	-	-	-	-	-	*16	*17	68	61	533
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	2568	-	-	-	-	-	169	-	-	2399	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	4778	-	-	-	-	-	*154	*1030	*324	-	2	59	3209
88 Prior year minimum tax credit....	*270	-	-	-	-	-	*109	-	*58	-	-	33	69
89 Income tax after credits, total....	281926	*2132	2366	4585	9851	12570	41080	9468					

1995 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)

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.....	41541	1717	20543	11193	4060	2333	1294	174	110	28	35	30	24	
2 Total assets.....	52891027	-	929529	1793454	1416226	1649059	2447246	1239632	1722999	986378	2546234	4855527	33304744	
3 Cash.....	3063177	-	128357	170337	151326	203496	305674	56848	106361	83199	155959	350502	1351120	
4 Notes and accounts receivable....	6419424	-	54555	141545	123195	137039	288869	96337	223577	93372	181522	452639	4626775	
5 Less: Allowance for bad debts.....	237209	-	*138	*1376	-	*131	*6265	*967	6038	*2435	7306	38429	174125	
6 Inventories.....	16816930	-	536415	1142567	722108	831419	1232298	604714	844866	406823	903529	1702376	7889815	
7 U.S. gov't. obligations, total....	*152057	-	-	-	*12692	-	*4760	-	*539	-	1306	132760	-0	
8 Tax-exempt securities.....	*32717	-	*40	-	*13968	*13253	-	-	-	-	5457	-	-	
9 Other current assets.....	3458495	-	23174	50190	79604	67529	84365	68430	85262	70606	158649	269911	2500775	
10 Loans to stockholders.....	772903	-	*4605	52262	18813	*6785	13831	*4750	*15257	*18	1132	540	654910	
11 Mortgage and real estate loans....	39624	-	*43	*2382	*2517	*9682	*8487	25	*542	*10887	2552	2507	-	
12 Other investments.....	6326137	-	*27982	*37307	*43266	*81784	57766	102942	47977	*93111	220058	456653	5157291	
13 Depreciable assets.....	21853196	-	291233	461262	430834	542067	834185	450209	726352	437136	1214042	2151311	14314564	
14 Less: Accumulated depreciation	10169671	-	172544	326216	263371	331270	479794	204556	364759	239772	529270	973048	6285070	
15 Depletable assets.....	*161	-	*161	-	-	-	-	-	-	-	-	-	-	
16 Less: Accumulated depletion....	*137	-	*137	-	-	-	-	-	-	-	-	-	-	
17 Land.....	749027	-	*6234	*3092	*12345	*14681	31855	*13377	*11743	*16296	46627	52596	540180	
18 Intangible assets (Amortizable)..	2642309	-	14096	89361	68506	*61497	42934	*15350	23654	*23749	119482	312970	1870712	
19 Less: Accumulated amortization	537668	-	7571	51212	*10380	*26866	15654	*4256	9272	*11257	31061	93721	276417	
20 Other assets.....	1509556	-	23026	21953	10805	38094	43936	36431	16937	4645	103556	75960	1134214	
21 Total liabilities.....	52891027	-	929529	1793454	1416226	1649059	2447246	1239632	1722999	986378	2546234	4855527	33304744	
22 Accounts payable.....	6509096	-	196163	341312	288489	376464	652589	206325	315483	197508	309789	613111	3011863	
23 Mort, notes, and bonds under 1 yr	4443259	-	57777	82923	98048	146887	302715	149650	138208	88270	127209	376012	2875561	
24 Other current liabilities.....	4919469	-	59992	112242	87556	70703	194171	83460	224473	162738	280680	527074	3116380	
25 Loans from stockholders.....	2456135	-	464259	301150	123306	231162	250666	67483	*31513	*15290	3269	7866	960172	
26 Mort, notes, bonds, 1 yr or more.	9989368	-	182827	192346	192677	203021	230172	352179	371653	238521	544459	737999	6743513	
27 Other liabilities.....	3621868	-	43901	*2022	*3741	4977	16302	117426	65770	40663	129083	529982	2668000	
28 Net worth.....	20951831	-	-75391	761459	622410	615845	800631	263109	575899	243387	1151745	2063482	13929256	
29 Capital stock.....	3863672	-	219396	248999	189936	100410	234758	304538	64358	90506	84563	305804	2020406	
30 Paid-in or capital surplus.....	9012515	-	113260	188836	84199	365475	186309	274349	335156	257725	490355	1348001	5368852	
31 Retained earnings, unappropriated	*143114	-	*7	-	*8269	*4138	-	-	-	-	-	-	130699	
32 Retained earnings-unappropriated	8345238	-	-117225	269538	270397	372353	181615	-420659	166425	-215619	457643	339591	7041181	
33 Retained earnings (S Corp).....	447900	-	-279260	71381	138361	-209430	226280	*113352	27125	*121529	157349	81214	-	
34 Less: Cost of treasury stock....	860608	-	*11568	*17294	*60483	*21232	32469	*8471	*17165	*10754	38164	11128	631882	
35 Total receipts.....	94865091	270954	3397659	5025963	3004293	3738197	5747244	2202390	4646722	2378228	5361118	9627464	49464859	
36 Business receipts.....	91345409	*236170	3348184	5011479	2971253	3677736	5676855	2177760	4588031	2296932	5243830	9370171	46747010	
37 Interest.....	1020942	*1241	1685	5027	5597	6235	9701	8407	9773	11117	21566	50042	890550	
38 Interest on gov't. obligations....	123616	*90	-	-	*1082	*1113	*5	*589	*348	*2992	2149	4392	110856	
39 Rents.....	227660	*937	*205	*613	*5979	*3020	*3092	2	*4930	*1137	2135	7145	198464	
40 Royalties.....	581381	-	-	-	-	-	-	-	-	-	12720	78246	490416	
41 Net S-T cap gain less net LT loss	*3172	-	*2099	-	-	*394	*216	-	*277	*137	14	35	-	
42 Net L-T cap gain less net ST loss	117575	*4755	*5599	*729	*3343	*5201	*13985	*3036	*94	*20747	137	837	59112	
43 Net gain, noncapital assets.....	4238	*525	-	-	*983	*337	*66	-	*50	-	61	987	1228	
44 Dividends, domestic corporations..	37818	-	*9	*929	*1012	*91	*739	2563	*574	*64	68	31571	198	
45 Dividends, foreign corporations..	19777	-	-	-	-	-	-	-	-	-	-	948	18828	
46 Other receipts.....	1383504	*27236	41977	5087	15044	44069	42586	10033	42645	45102	78439	83090	948197	
47 Total deductions.....	93796162	318532	3412583	4927657	2950714	3734978	5844258	2250765	4693944	2378853	5307140	9561680	48415057	
48 Cost of goods.....	54730655	*185225	1881157	3071983	1864799	2202124	3544540	1416920	2744527	1392052	3179775	5901539	27346014	
49 Compensation of officers.....	1571688	*15409	274294	247938	153227	188258	176204	54764	60209	23193	43840	11534	222818	
50 Salaries and wages.....	11846636	*24283	236523	380292	260046	480046	729110	229210	619934	290205	684577	1283988	6628422	
51 Repairs.....	507020	1554	21370	28299	7929	17679	26570	11108	35501	14295	34291	56170	252255	
52 Bad debts.....	435847	*402	2985	*1449	3088	4414	10746	4744	12062	3797	16363	45425	330373	
53 Rent paid on business property....	6700753	*20822	348974	430965	212690	200102	383735	137469	332932	125347	357246	561973	3588497	
54 Taxes paid.....	2166788	5074	74019	126380	78650	92505	123510	62649	103618	41029	120357	292524	1046653	
55 Interest paid.....	1675787	*1691	17569	38684	22895	44805	65864	37404	51278	24309	72576	121878	1176836	
56 Contributions or gifts.....	46370	-	*21	830	408	663	963	*692	*904	*326	2115	10704	28743	
57 Amortization.....	157029	*1229	3011	7151	*2738	*4543	5964	*4754	3674	1166	6427	31254	85118	
58 Depreciation.....	1737548	*2757	27303	27304	26055	37342	55517	30144	66573	30948	88354	189039	1156214	
59 Depletion.....	*32	-	*32	-	-	-	-	-	-	-	-	-	1	
60 Advertising.....	1923875	*7362	62762	100876	52237	73545	137449	55136	166516	131428	181078	267098	688388	
61 Pension, prof sh, stock, annuity.	211272	61	*11736	*1108	*4494	21433	10332	*4065	5816	*1664	9283	13292	127988	
62 Employee benefit programs.....	752501	*1076	12700	13551	7153	18707	22621	12043	23646	18784	44424	74266	503531	
63 Net loss, noncapital assets.....	263480	*7778	*8819	*759	*2115	*1	*14289	*7860	4447	*2991	8416	60969	145035	
64 Other deductions.....	9068880	43808	429341	450057	252189	348813	536845	181983	462307	277318	458019	540028	5088171	
65 Total receipts less total deducts..	1068929	-47578	-14924	98307	53579	3218	-97014	-48375	-47222	-625	53977	65784	1049802	
Constructive taxable income from														
66 related foreign corporations.....	63142	-	-	-	-	-	-	-	-	-	-	4748	58394	
67 Net income (less deficit), total...	1008456	-47668	-14924	98307	52497	2105	-97019	-48963	-47570	-3618	51829	66139	997341	
68 Net income, total.....	3058163	*6337	115472	213285	100920	83657	112398	*63798	69120	*59784	161813	325334	1746245	
69 Deficit, total.....	2049707	54005	130396	114978	48423	81553	209417	112761	116690	*63402	109984	259195	748904	
70 Net income (less def), Form 1120-A.	-7690	-	*-9486	*1699	*97	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	*-3	*-3	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	57985	*-33191	11274	38608	40224	-17131	2743	*1239	-14914	*-15241	41088	3285	-	
73 Statutory special deductions, total	117337	*1671	5402	*4907	*7388	*3210	16621	*7798	*2564	*21511	6009	38534	1722	
74 Net operating loss deduction....	88657	*1671	5396	*4234	*6679	*3146	*16104	*5235	*2171	*21466	5962	15009	1583	
75 Dividends received deduction....	28681	-	*6	*673	*709	*64	*517	2563	*393	*45	47	23525	138	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	2501215	*4665	44540	103740	46026	38353	34690	*24788	*31825	*32531	111886	283515	1744655	
78 Income tax before credits, total...	839172	*1554	6681	18564	11135	7527	9853	*9265	11009	*11646	38975	98954	614010	
79 Regular tax.....	831689	*1554	6681	17759	11135	7287	9339	*8330	*10816	*11177	38528	98562	610522	
80 Personal holding company tax....	*806	-	-	*806	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	3646	-	-	-	-	-	*514	*935	*182	*423	328	35	1229	
83 Environmental tax.....	2789	-	-	-	-	-	-	-	*10	*44	119	356	2260	
84 Foreign tax credit.....	6610	-	-	-	-	-	*0	-	-	-	112	574	5925	
85 U.S. Possessions tax credit.....	207	-	-	1	-	-	207	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
87 General business credit.....	5852	-	-	-	-	*31	-	-	-	-	17	741	5064	
88 Prior year minimum tax credit....	*2183	-												

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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: Furniture and home
furnishings stores

MAJOR GROUP 41 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.....	44126	2636	16926	9908	6471	4564	3172	249	110	34	23	20	12
2 Total assets.....	34793235	-	642907	1637040	2393268	3275411	6428049	1671558	1632572	1283788	1638443	3087150	11103048
3 Cash.....	2550498	-	121640	238234	336091	369819	540735	146431	167687	69243	61326	114718	384574
4 Notes and accounts receivable....	6942742	-	70123	273226	326411	722522	1555263	410585	575687	289854	423467	477529	1817976
5 Less: Allowance for bad debts.....	191704	-	*2627	*13	*1004	8596	27655	12060	22478	14443	15062	23161	64665
6 Inventories.....	14242819	-	250204	711025	1179427	1354393	2711143	699477	446859	506988	529184	1039251	4814867
7 U.S. govt. obligations, total....	99131	-	-	-	-	*11395	*37735	*8095	-	-	31111	10794	-
8 Tax-exempt securities.....	200389	-	-	-	*32191	*15661	*34936	*30597	-	-	549	86456	-
9 Other current assets.....	1069737	-	10906	33112	33709	121120	330865	54457	50659	72555	38554	114684	209116
10 Loans to stockholders.....	225040	-	*11145	21276	35707	52383	70732	22195	*4822	*784	4422	1311	-
11 Mortgage and real estate loans...	63536	-	-	-	*1214	*23413	*7353	-	*52	24349	169	6987	-
12 Other investments.....	1197600	-	*10175	*53124	76337	156176	133081	21863	135144	11424	211263	183176	205837
13 Depreciable assets.....	12561116	-	347811	659434	729398	893438	1908675	610106	467009	449785	451751	1226736	4816971
14 Less: Accumulated depreciation	5898157	-	241290	432429	416531	519974	1026495	362064	254058	192180	191353	478973	1782810
15 Depletable assets.....	*7131	-	*6982	-	-	*149	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*3909	-	*3773	-	-	*136	-	-	-	-	-	-	-
17 Land.....	574173	-	*938	*8280	35734	54839	84982	*13983	25784	33164	43216	108046	165208
18 Intangible assets (Amortizable)...	744519	-	61520	18415	21615	36586	27205	*21705	43091	*25898	25744	58236	404504
19 Less: Accumulated amortization	200888	-	19383	9073	11626	12082	9841	*11739	27837	*7994	5505	29485	56325
20 Other assets.....	609464	-	18536	62329	14332	4306	49335	17926	20151	14363	29607	190844	117735
21 Total liabilities.....	34793235	-	642907	1637040	2393268	3275411	6428049	1671558	1632572	1283788	1638443	3087150	11103048
22 Accounts payable.....	6581327	-	116620	403526	412896	629351	1388932	424907	268947	325574	259450	441235	1909888
23 Mort, notes, and bonds under 1 yr	2697826	-	44399	125355	220486	159161	544403	120979	146558	158431	221135	182717	774202
24 Other current liabilities.....	3816823	-	58911	111962	220359	187984	798783	267380	169697	163799	176262	542233	1119453
25 Loans from stockholders.....	1302189	-	216020	227107	238341	185041	310141	*71222	*3177	*6174	42346	2621	-
26 Mort, notes, bonds, 1 yr or more.	5412090	-	87786	217802	272943	424897	813048	162178	142050	173929	330777	616098	2170582
27 Other liabilities.....	989767	-	*-19690	23470	5064	61703	71038	*14328	*12402	*31389	47360	173469	569234
28 Net worth.....	13993212	-	138861	527818	1023179	1627274	2501704	610564	889740	424493	561113	1128776	4559690
29 Capital stock.....	1814457	-	196670	155158	229099	281636	291376	19334	20314	77469	12213	146489	384790
30 Paid-in or capital surplus.....	3634105	-	70265	201802	371929	175986	275971	132296	111803	131645	277843	670335	1214229
31 Retained earnings, unappropriated.	*37772	-	-	-	-	*23364	*6264	-	-	-	-	7265	879
32 Retained earnings-unappropriated	7141577	-	-127004	114009	541852	800043	1432052	193385	262942	76629	142398	189139	3516132
33 Retained earnings (S Corp).....	2818425	-	61797	69821	-40882	413524	643888	280518	558142	*141587	136115	129866	424049
34 Less: Cost of treasury stock...	1453125	-	*62868	*12973	78818	67279	147848	*14967	*63462	*2837	7456	14318	980299
35 Total receipts.....	85461957	722127	3542646	5746647	7093628	8084622	16888373	5206864	3712316	3095102	3218801	5884544	22266287
36 Business receipts.....	82696643	715874	3518250	5674634	7044012	7949806	16564646	5117343	3555363	2943747	3104635	5675527	20832804
37 Interest.....	782796	4751	*729	4816	10622	30487	82118	4236	11220	*1775	34182	49073	548788
38 Interest on govt. obligations....	11793	-	-	-	*1049	*1474	*2272	*2125	*391	*942	147	2995	397
39 Rents.....	57384	-	-	*3686	*3740	*3570	3010	*308	*382	*3284	11295	8517	19592
40 Royalties.....	*181458	2	-	*107	-	-	-	-	*173	-	-	20945	160231
41 Net S-T cap gain less net LT loss	4828	-	-	*1012	*286	*2366	*104	-	-	*1	469	22	569
42 Net L-T cap gain less net ST loss	66316	1125	*9907	*1391	*2476	*18056	*1122	*138	*132	2664	3517	2225	23562
43 Net gain, noncapital assets.....	87758	-	*2730	*2176	*2338	6873	5406	*32261	*965	*4767	742	23491	6009
44 Dividends, domestic corporations.	7140	-	*181	*35	*1137	*909	1410	-	*190	*-0	1963	1303	12
45 Dividends, foreign corporations..	*15155	-	-	-	-	-	-	-	-	*14752	402	-	-
46 Other receipts.....	1550688	*375	10850	58789	27968	71080	228285	50453	143499	123169	61450	100446	674324
47 Total deductions.....	84174360	762570	3561082	5710698	7021184	7966144	16666863	5137380	3567277	3053457	3122397	5913112	21692196
48 Cost of goods.....	54485248	*502009	2063883	3814855	4347972	5013588	10641471	3537469	2122230	2118318	2023089	3944374	14355989
49 Compensation of officers.....	2080276	*14863	268574	280625	294228	334269	583499	104963	45382	49365	19885	31476	53148
50 Salaries and wages.....	8898687	*33884	240478	392981	787693	873728	1929495	529270	460949	327470	380924	587341	2354475
51 Repairs.....	467031	*5809	19353	26616	38361	39356	79583	25306	18643	17129	21965	28298	146614
52 Bad debts.....	405881	*26371	*864	40568	24247	37962	70542	12322	48677	13116	12090	34393	129730
53 Rent paid on business property...	3225655	*25608	210799	270091	355547	268417	696447	157204	119869	82064	95918	155360	788331
54 Taxes paid.....	1723015	18524	89133	112441	176931	188393	357685	74853	75544	47968	55631	112525	413386
55 Interest paid.....	1023398	*20282	17071	44217	47829	68718	159119	41579	31342	34314	46750	88924	423252
56 Contributions or gifts.....	20571	141	*460	*353	1766	1699	2779	*847	492	*397	744	1710	9182
57 Amortization.....	55694	1185	*3524	3242	2073	4103	2949	8084	2137	815	2071	17050	8462
58 Depreciation.....	1103748	*15386	37950	53336	57163	65326	181252	73450	81174	40074	27248	115282	356108
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	3351283	*12960	57154	123118	221997	358043	720365	177467	191098	131820	142539	236550	978171
61 Pension, prof sh, stock, annuity.	196446	9481	*25804	*2050	11145	22911	46930	7503	7891	*2254	4743	13983	41751
62 Employee benefit programs.....	424065	6230	15049	20127	38843	37264	78197	17265	32781	12355	20198	44284	101473
63 Net loss, noncapital assets.....	123950	*12935	*353	*1113	*2708	*4530	5364	*740	2991	*197	1043	51052	40923
64 Other deductions.....	6544413	56904	510632	524967	612682	647837	1111186	369058	326078	175800	267559	450510	1491199
65 Total receipts less total deducts..	1287597	-40444	-18435	35948	72445	118479	221509	69484	145038	41645	96404	-28568	574092
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
66 Net income (less deficit), total...	1275804	-40444	-18435	35948	71396	117004	219237	67359	144647	40703	96257	-31563	573695
67 Net income, total.....	2257561	*26754	95563	123601	184427	214741	350795	128632	158727	67441	112826	174992	619061
68 Deficit, total.....	981756	*67197	113998	87653	113031	97737	131558	61274	*14080	*26739	16569	206555	45366
69 Net income (less def), Form 1120-A.	*-2199	-	*139	*-2221	*-117	-	-	-	-	-	-	-	-
70 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120S.	634043	*-29348	29555	65640	26604	58991	96992	76032	131574	*24503	93485	34474	25540
72 Statutory special deductions, total	168906	*10632	14634	12816	24779	15326	9096	*3930	*2180	*18353	2165	32715	22280
73 Net operating loss deduction....	148918	*10632	14508	12792	23983	14690	8109	*3930	*2047	*3600	388	31968	22271
74 Dividends received deduction....	19989	-	*127	*25	*796	*636	987	-	*133	*14752	1776	747	9
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Income subject to tax.....	1214937	7137	16391	20748	72922	118685	199741	31794	22252	*29147	14405	110475	571241
77 Income tax before credits, total...	382675	3599	2459	3112	12261	27993	57494	10409	7868	*10509	5103	39562	202307
78 Regular tax.....	376153	2426	2459	3112	12211	27993	57366	10409	7472	*10056	4898	38168	199584
79 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Alternative minimum tax.....	5506	1153	-	-	*50	-	*116	-	*374	*422	195	1238	1958
82 Environmental tax.....	994	19	-	-	-	-	*12	-	2	*31	10	156	764
83 Foreign tax credit.....	1442	-	-	-	-	-	-	-	-	607	-	512	323
84 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
86 General business credit.....	6739	-	-	*2	-	-	*62	-	-	-	12	1474	5189
87 Prior year minimum tax credit....	*2078	-	-	-									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	247222	14102	118576	56927	28703	16664	10458	903	510	145	96	73	64
2 Total assets.....	160875606	-	4624905	9200012	10092011	11380201	19879684	6191366	7861968	5035080	6860368	11557509	68192502
3 Cash.....	11710451	-	864960	1159965	1279182	1589826	1949832	400280	515063	368619	436644	883518	2262563
4 Notes and accounts receivable....	23987142	-	534170	1108344	1428001	1782869	4090578	1312301	1664983	1133098	1269247	1700623	7962927
5 Less: Allowance for bad debts.....	893419	-	2686	11691	6597	20046	41674	20256	53056	43979	55734	114244	523456
6 Inventories.....	58401357	-	1980381	4228417	4302748	4395500	8026809	2303138	2902994	1897979	2542784	4744103	21076502
7 U.S. govt. obligations, total....	369990	-	*3468	*28548	*22892	*3459	*40283	*83780	*8586	*2206	69014	28464	79290
8 Tax-exempt securities.....	167573	-	*94	*30	-	*10710	*32544	*25962	*37403	*5930	2523	16874	35502
9 Other current assets.....	5345692	-	60663	247621	235369	329251	589985	215161	346832	192133	285244	527001	2316435
10 Loans to stockholders.....	4630236	-	129306	245653	267319	234862	204849	55065	66422	81258	50085	18142	3277274
11 Mortgage and real estate loans....	212489	-	*2060	*32255	*22958	*79926	36706	*2450	*8113	-	277	16293	11451
12 Other investments.....	13912808	-	*11324	241227	312096	500710	695157	313229	314785	252084	375695	403945	10492557
13 Depreciable assets.....	56168276	-	2682221	4315578	4293466	4968663	8182356	2219990	3029129	1567715	2300798	4027728	18580631
14 Less: Accumulated depreciation	29070783	-	1860348	2971972	2749651	3167221	4884805	1039733	1494417	766617	1005470	1793540	7337011
15 Depletable assets.....	*17611	-	*10297	*2165	*1633	*287	-	-	*1546	-	**	-	1684
16 Less: Accumulated depletion....	*9919	-	*6368	*1929	*118	-	-	-	*1404	-	**	-	100
17 Land.....	2612270	-	*9906	83382	121119	165562	400536	124421	210911	79177	84282	183339	1149634
18 Intangible assets (Amortizable)...	10357926	-	273070	457390	483847	389126	593042	247074	180136	190651	401558	759059	6382974
19 Less: Accumulated amortization	2620894	-	153772	195318	229196	136774	326696	147484	50052	41615	113064	228076	998848
20 Other assets.....	5576799	-	86155	230346	306945	253489	290184	95989	173994	116439	216484	384279	3422494
21 Total liabilities.....	160875606	-	4624905	9200012	10092011	11380201	19879684	6191366	7861968	5035080	6860368	11557509	68192502
22 Accounts payable.....	33923888	-	848847	1757312	2138909	2422753	4626462	1381138	1975971	1183726	1427512	2576812	13584446
23 Mort, notes, and bonds under 1 yr	11714272	-	346853	815147	731298	785623	2365304	870488	1085657	617240	877721	847437	2371503
24 Other current liabilities.....	15353161	-	413441	600731	636592	731724	1694364	741946	717908	624099	733444	1305503	7153409
25 Loans from stockholders.....	12851210	-	2207605	2238368	1483933	123468	1382611	268873	189632	73384	9008	8809	3745520
26 Mort, notes, bonds, 1 yr or more.	27262535	-	811263	1678833	1816049	1733751	2688709	844975	1260594	801989	1251652	1810771	12563949
27 Other liabilities.....	4221582	-	304800	103869	101071	160810	367554	87060	117594	102268	141974	349619	2384962
28 Net worth.....	55548958	-	-307904	2005752	3184160	4302070	6754679	1996886	2514612	1632374	2419057	4658559	26388713
29 Capital stock.....	9450938	-	792463	1015507	843444	978143	952283	279836	406269	282820	547215	666376	2686582
30 Paid-in or capital surplus.....	24749205	-	684123	1093473	960731	554976	1604279	340976	834823	865296	1295603	2234577	14280347
31 Retained earnings, appropriated.	184502	-	*3747	*5856	*27236	*83029	*83490	-	-	-	5	22263	3878
32 Retained earnings-unappropriated	19431166	-	-554362	459757	1281995	2424049	2624064	638435	632398	-142130	30381	1313486	10723094
33 Retained earnings (S Corp).....	5381667	-	-1132876	-262483	392406	611265	2017216	810575	827922	648126	596021	712381	161115
34 Less: Cost of treasury stock....	3648521	-	100999	306357	321652	304391	526652	72936	186801	21738	50167	290524	1466303
35 Total receipts.....	388862877	4142436	22443943	30621374	32453776	31752715	52588744	14809676	19172540	12010221	13121485	26202847	129543120
36 Business receipts.....	380919129	3916716	22091313	30212641	32104192	31353296	51743261	14519379	18843215	11831043	12800723	25512420	125990931
37 Interest.....	1239106	7720	11536	56664	61737	59599	95360	27977	28250	19537	48736	85216	736775
38 Interest on govt. obligations....	48278	248	-	-	*694	2854	8828	*2167	2818	*1214	4558	7487	17409
39 Rents.....	614463	*543	*10147	*8469	23099	15492	46505	7255	11738	11559	21558	133930	324168
40 Royalties.....	755494	*312	*3859	*3342	*8611	*5324	*8176	*25730	*9540	18028	61596	29164	581811
41 Net S-T cap gain less net LT loss	69928	53	*54197	*2023	*3277	*7009	*201	*384	*7	234	109	2435	139919
42 Net L-T cap gain less net ST loss	317147	*15376	*9056	27111	8527	20371	62765	*6083	9063	*739	373	17765	139919
43 Net gain, noncapital assets.....	279958	91190	17502	17087	8375	22462	48223	5896	27100	3119	2799	25167	11037
44 Dividends, domestic corporations..	70533	*43	*465	*2029	2364	2376	2798	*1582	*218	*113	48	140	58357
45 Dividends, foreign corporations..	31454	-	-	-	-	*264	*51	*51	-	*1280	1307	608	27894
46 Other receipts.....	4517386	110234	300066	239835	234153	267400	565767	213354	240215	123583	179554	390841	1652384
47 Total deductions.....	382990360	4160799	22496273	30293500	32110964	31375484	51684755	14471798	18865112	11820464	12875723	25495067	127340422
48 Cost of goods.....	261349922	2739937	13311273	20081185	22128681	21200854	35596034	10338343	12724569	8033792	8589705	17409187	89196363
49 Compensation of officers.....	9059918	114787	1408200	1523071	1589807	1472745	1609735	380928	269653	164886	91301	138996	385808
50 Salaries and wages.....	37790491	388841	1900179	2724158	2820357	3061984	5388192	1300599	1929866	1160222	1493138	2618244	13004711
51 Repairs.....	1819703	16197	118205	148183	149977	155483	257761	78617	75392	62741	78539	124463	554142
52 Bad debts.....	1440972	20640	43210	55923	41478	110804	115097	44268	65080	38890	64447	118856	722281
53 Rent paid on business property....	13079553	173940	1306666	1295134	1163091	987122	1278366	308033	501938	343976	453511	926313	4341462
54 Taxes paid.....	6727121	76195	565354	694848	620893	639985	969298	214242	305717	205729	210207	404330	1820324
55 Interest paid.....	4488862	44240	185189	214913	301644	259380	498908	165771	234678	111177	207931	249145	2015885
56 Contributions or gifts.....	84673	1559	2604	5511	5404	7416	11007	2719	2406	2008	1612	13348	29080
57 Amortization.....	678522	12633	27352	36283	37731	34585	83810	25445	21144	18473	33378	46265	301424
58 Depreciation.....	5602852	62470	259671	356659	351895	385330	711642	203575	342677	166407	225713	419620	2117194
59 Depletion.....	*472	-	*26	-	-	*363	-	*9	-	-	-	-	74
60 Advertising.....	7469966	63725	318462	393164	432066	439074	788276	231721	493723	374542	319873	751651	2863688
61 Pension, prof sh, stock, annuity.	865212	5555	37882	55978	59701	94265	141178	28445	35529	22946	24913	62498	36323
62 Employee benefit programs.....	2213011	15078	60557	127819	120845	140465	264712	67128	138305	73725	114383	157711	932283
63 Net loss, noncapital assets.....	441455	10763	12500	9615	3069	9011	57093	6514	42817	4727	14854	28206	242286
64 Other deductions.....	29877654	414236	2938943	2571057	2284327	2376618	3913646	1147442	1681619	1054224	952217	2026232	8517093
65 Total receipts less total deducts..	5872517	-18363	-52330	327874	342812	377231	903988	337878	307428	189757	245763	707780	2202698
Constructive taxable income from related foreign corporations.....	56022	-	-	-	-	-	-	-	-	*887	581	2524	52030
67 Net income (less deficit), total...	5880261	-18611	-52330	327874	342117	374377	895160	335711	304610	189430	241786	702817	2237319
68 Net income, total.....	10283097	270920	763153	869141	755995	708952	1360584	465879	533681	475546	422395	878648	2758203
69 Deficit, total.....	4402836	289531	815483	541267	413878	334575	465424	130168	249071	286115	180609	175831	520884
70 Net income (less def), Form 1120-A.	-4223	*3001	-9498	2032	*242	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*266	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	2350339	-72881	104289	265508	262935	114126	531824	180245	299470	248244	196212	192705	27663
73 Statutory special deductions, total	848907	100335	89071	88170	62572	76103	37516	16093	20913	18784	6658	50770	281922
74 Net operating loss deduction....	788865	99568	88746	86856	60951	74291	35535	14949	20761	*17584	5400	50064	234160
75 Dividends received deduction.....	58325	*767	*325	*1314	1622	1812	1981	*1144	*152	*1200	1258	706	46045
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5489836	69409	110709	237603	249126	340985	589733	192865	177037	180575	214650	635365	2491779
78 Income tax before credits, total...	1732981	23853	16984	35977	42205	71542	171360	65539	61471	63718	74910	223436	881985
79 Regular tax.....	1710996	22653	17331	35851	42205	71299	169570	64378	60434	62019	73575	22	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	21369	*2121	3508	8690	4252	2105	609	*8	*33	*12	9	11	11
2 Total assets.....	31062810	-	210882	1426565	1477612	1432345	1071293	*63711	*493255	*432207	653070	1908643	21893227
3 Cash.....	1377695	-	53137	142922	157882	272775	107080	*10430	*40222	*67118	22089	185359	318681
4 Notes and accounts receivable....	3348002	-	*25264	261788	263501	196803	209192	*19386	*104097	*49454	65533	309976	1843007
5 Less: Allowance for bad debts.....	134112	-	-	*245	*2915	*8869	*3186	*651	*14856	*1514	10509	12137	79230
6 Inventories.....	11653914	-	96520	723214	723113	571199	406912	*11736	*215356	*120008	226953	770525	7788377
7 U.S. govt. obligations, total....	*15880	-	-	-	*167	*90	*8690	-	-	-	-	6933	-
8 Tax-exempt securities.....	*3228	-	-	-	-	*2679	*449	-	-	-	98	-	1
9 Other current assets.....	1081247	-	*1776	62722	23370	67352	118657	*7534	*16749	*2383	39522	26302	714882
10 Loans to stockholders.....	1142676	-	*1117	50198	30700	19824	*3605	*851	-	*419	36303	-	1001660
11 Mortgage and real estate loans...	*19048	-	-	-	-	-	*369	-	*2698	-	-	15980	-
12 Other investments.....	4317206	-	-	*41090	73708	77797	57831	*3795	*12986	*46057	36386	57233	3910321
13 Depreciable assets.....	10460748	-	84269	515863	475752	424488	312088	*14940	*197045	*158696	212005	668367	7397234
14 Less: Accumulated depreciation	5269068	-	69586	406187	355843	282552	198707	*7534	*119446	*73436	96480	290038	3369260
15 Depletable assets.....	*1633	-	-	-	*1633	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*118	-	-	-	*118	-	-	-	-	-	-	-	-
17 Land.....	557135	-	*7191	*6695	*2218	*10276	*13900	*346	*3364	*2492	12579	40572	457502
18 Intangible assets (Amortizable)...	1631730	-	*2471	65399	117897	68738	20370	-	*30457	*6405	77374	129036	1113584
19 Less: Accumulated amortization	356791	-	*496	51823	82712	37379	9164	-	*2983	*2247	18433	34511	117044
20 Other assets.....	1212757	-	*9218	14928	49258	49124	23206	*2876	*7566	*56373	51651	35045	913511
21 Total liabilities.....	31062810	-	210882	1426565	1477612	1432345	1071293	*63711	*493255	*432207	653070	1908643	21893227
22 Accounts payable.....	6600628	-	43442	350883	343800	249351	221606	*7166	*133323	*161387	100739	408094	4580836
23 Mort, notes, and bonds under 1 yr	1002219	-	*7071	172419	60331	45685	50163	*6743	*54986	*43593	35542	146392	379294
24 Other current liabilities.....	3292879	-	9047	80272	57768	100359	75593	*5517	*63603	*105047	80561	143191	2571920
25 Loans from stockholders.....	1609529	-	*51312	203247	124221	138336	44328	-	*64	-	-	852	1047170
26 Mort, notes, bonds, 1 yr or more.	4842715	-	*37510	138153	149344	202192	107271	*10016	*144333	*253508	176110	303825	3320454
27 Other liabilities.....	469689	-	*1	28983	19701	2229	47903	*2	*11373	*34425	2416	42946	279712
28 Net worth.....	13245152	-	62499	452609	722447	694192	524429	*34267	*85572	*-165752	257702	863344	9713842
29 Capital stock.....	1719802	-	75162	150673	108071	83708	28187	*400	*18743	*49565	8135	112217	1084943
30 Paid-in or capital surplus.....	5421228	-	*6593	128834	62656	43584	126974	*6958	*27554	*157461	159756	243873	4456984
31 Retained earnings, appropriated.	*16620	-	-	*1394	-	*881	*13672	-	-	-	-	-	673
32 Retained earnings-unappropriated	6359391	-	*24730	250728	537779	511242	316479	*29828	*49397	*-385903	41193	375135	4608782
33 Retained earnings (S Corp).....	557145	-	*-6958	8339	93897	151070	105839	*8915	*-6778	*14363	54167	134291	-
34 Less: Cost of treasury stock...	829033	-	*37028	*87360	79956	96292	66722	*11834	*3343	*1238	5549	2171	437540
35 Total receipts.....	87536314	*111701	1404451	7244954	5719217	4754620	3384417	*163701	*1768865	*1270452	1330815	5179410	55203712
36 Business receipts.....	86282854	*109988	1384304	7210391	5681949	4724067	3313814	*160148	*1760487	*1255512	1243545	5079455	54359193
37 Interest.....	219845	*882	*184	4406	6281	5582	4627	*396	*972	*6401	6440	12055	171619
38 Interest on govt. obligations....	4943	114	-	-	*435	*131	*45	-	*4	-	919	1502	1792
39 Rents.....	150914	2	*531	-	*6015	*585	*11227	-	*552	*103	6635	18110	107153
40 Royalties.....	51962	-	-	-	-	-	-	-	-	-	39623	11903	436
41 Net S-T cap gain less net LT loss	*127	-	-	-	-	*102	*24	-	-	-	-	-	-0
42 Net L-T cap gain less net ST loss	48454	-	-	*3303	*919	*5029	*27068	-	*94	*254	3	11	11772
43 Net gain, noncapital assets.....	15996	*320	*24	*3275	*878	*1828	*1306	*22	-	*7	51	3274	5009
44 Dividends, domestic corporations.	55365	-	-	-	*77	*437	*320	-	-	-	5	78	54448
45 Dividends, foreign corporations..	*51	-	-	-	-	-	*51	-	-	-	-	-	-
46 Other receipts.....	705804	*395	19409	23578	22663	16856	25935	*3134	*6755	*8175	33594	53021	492288
47 Total deductions.....	86576127	*111482	1405059	7159649	5677025	4654313	3314842	*136281	*1759394	*1465681	1296891	5058685	54536824
48 Cost of goods.....	63423667	*57754	1063165	5387477	4213975	3393854	2333915	*69559	*1264002	*1015123	915563	3781587	39927694
49 Compensation of officers.....	1284804	*4310	112703	409840	305070	239512	96510	*4827	*13837	*7040	9194	22243	59717
50 Salaries and wages.....	9197526	*19011	71270	529603	500652	439918	452349	*19968	*231599	*144839	159395	533237	6095683
51 Repairs.....	311190	*385	2771	21003	19326	12389	11253	*591	*6206	*10349	6532	24307	196078
52 Bad debts.....	182180	189	*3081	34997	8890	32866	12377	*150	*3603	*3993	3954	7514	70565
53 Rent paid on business property...	2703681	*4051	32734	160081	143359	108263	65136	*2707	*38411	*60767	42381	148022	1897769
54 Taxes paid.....	1250356	*5705	20819	107174	85009	79058	56977	*3714	*30678	*23519	25013	75669	737022
55 Interest paid.....	940198	*375	*7869	26953	30424	26205	14157	*1375	*18630	*15741	17852	41916	738700
56 Contributions or gifts.....	13914	19	*93	967	1144	1295	1532	*1	*195	*150	229	538	7750
57 Amortization.....	166526	16	*2645	7089	8104	7006	978	*22	*3360	*3982	2444	9786	121093
58 Depreciation.....	1044226	*1258	4879	26194	33625	29796	21939	*1629	*13867	*38248	12443	62836	797511
59 Depletion.....	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising.....	842402	*1250	7882	44050	33347	31079	29155	*3869	*11412	*18462	19550	28134	614214
61 Pension, prof sh, stock, annuity.	268709	-	*2743	*15211	12609	18535	16191	*94	*2816	*928	2321	10064	187197
62 Employee benefit programs.....	596819	*1453	*6997	16128	16817	15545	12597	*791	*6301	*6159	8541	36435	469055
63 Net loss, noncapital assets.....	161004	-	*1975	*72	*138	*102	*324	*14	*33	*222	241	1387	156495
64 Other deductions.....	4188923	*15705	63433	372809	264535	218891	189452	*26970	*114443	*116157	71239	275009	2460280
65 Total receipts less total deducts..	960187	*218	-608	85305	42192	100306	69576	*27420	*9471	*-195229	33924	120725	666888
Constructive taxable income from													
66 related foreign corporations.....	1479	-	-	-	-	-	-	-	-	-	-	-	1479
67 Net income (less deficit), total...	956723	*104	-608	85305	41757	100175	69530	*27420	*9466	*-195229	33004	119223	666574
68 Net income, total.....	1541432	*15918	*44620	132551	80814	133076	85448	*27420	*18382	*10464	40583	119900	832256
69 Deficit, total.....	584709	*15813	*45228	47246	39058	32902	*15917	-	*8915	*205693	7578	677	165682
70 Net income (less def), Form 1120-A.	*-536	-	-	*-536	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	190349	*-3043	*3386	56449	8373	54896	13488	*11983	*6389	*2277	7138	29014	-
73 Statutory special deductions, total	221436	*22	*4195	*18362	*1743	*2177	*244	-	*1048	*5681	4	6413	181546
74 Net operating loss deduction....	177226	*22	*4195	*18362	*1690	*1871	-	-	*1048	*5681	-	6359	137999
75 Dividends received deduction....	44210	-	-	-	*54	*306	*244	-	-	-	4	54	43548
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1056611	3855	*6981	33037	50656	67720	59237	*15437	*5070	*2506	33445	84505	694161
78 Income tax before credits, total...	348727	1366	*1047	5646	8641	16100	17788	*5259	*1700	*1837	11644	29812	247885
79 Regular tax.....	341548	1364	*1047	5175	8641	16100	17725	*5249	*1700	*852	11606	29240	242849
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*5883	-	-	*471	-	-	*64	-	-	*982	-	463	3903
83 Environmental tax.....	1297	2	-	-	-	-	-	*11	-	*4	39	109	1132
84 Foreign tax credit.....	*41	4	-	-	-	*7	*2	-	-	-	29	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	12004	-	-	-	-	*37	-	*84	-	-	9	235	11640
88 Prior year minimum tax credit.....	*2914	-	-	-	-	-	*224	-	*81	-	-	60	2550
89 Income tax after credits, total....	333767	1362	*1047	5646	8641	16056	17563	*5176	*1619	*1837	11607	29518	233695

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	13453	*407	3017	5980	2608	1112	272	*40	*17	-	**	**	-
2 Total assets.....	3930588	-	147336	1041694	864532	757193	464713	*284542	*370578	-	**	**	-
3 Cash.....	532210	-	39039	128313	149163	116434	53174	*22332	*23756	-	**	**	-
4 Notes and accounts receivable....	67148	-	*6145	22710	*2697	9845	*7004	*8589	*10156	-	**	**	-
5 Less: Allowance for bad debts..	*9	-	-	-	-	-	-	-	*9	-	-	-	-
6 Inventories.....	1568923	-	62217	477842	335158	340655	214395	*75883	*62772	-	-	**	-
7 U.S. govt. obligations, total....	*704	-	-	*183	-	*521	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*425	-	-	-	-	-	-	*425	-	-	-	-	-
9 Other current assets.....	73339	-	*981	9017	12670	8602	*16246	*20388	*5435	-	**	**	-
10 Loans to stockholders.....	33257	-	-	*3458	*7445	*11707	*10394	*249	3	-	**	**	-
11 Mortgage and real estate loans...	*5060	-	-	-	-	*4951	-	-	109	-	**	**	-
12 Other investments.....	213430	-	*4116	*27508	*10402	*12428	*13273	*69314	*76389	-	**	**	-
13 Depreciable assets.....	1732736	-	96418	440437	381562	245950	242564	*119197	*206608	-	**	**	-
14 Less: Accumulated depreciation	1063412	-	62958	313048	248812	145208	131764	*81959	*79664	-	**	**	-
15 Depletable assets.....	161	-	-	-	-	-	-	-	161	-	**	**	-
16 Less: Accumulated depletion...	20	-	-	-	-	-	-	-	20	-	**	**	-
17 Land.....	120897	-	*1438	*19117	*26831	*17395	*3598	*23064	*29454	-	**	**	-
18 Intangible assets (Amortizable)...	433795	-	*2564	156810	129715	*94153	*15974	*24945	*9634	-	**	**	-
19 Less: Accumulated amortization	121344	-	*2488	29288	56736	*26337	*3013	*2852	*629	-	**	**	-
20 Other assets.....	333287	-	*-139	98633	114438	66097	22869	*4965	*26423	-	**	**	-
21 Total liabilities.....	3930588	-	147336	1041694	864532	757193	464713	*284542	*370578	-	**	**	-
22 Accounts payable.....	639600	-	*29661	142745	125277	203119	100161	*23909	*14729	-	**	**	-
23 Mort, notes, and bonds under 1 yr	217282	-	*1716	73216	65612	17234	*24944	*27740	*6820	-	**	**	-
24 Other current liabilities.....	248894	-	14920	44927	52400	22397	25889	*71661	*16699	-	**	**	-
25 Loans from stockholders.....	788897	-	78027	313437	186680	142836	*39404	*16210	*12303	-	**	**	-
26 Mort, notes, bonds, 1 yr or more.	846766	-	*30136	258383	229676	132215	58842	*25270	*112245	-	**	**	-
27 Other liabilities.....	16188	-	*-286	*491	*5021	*3692	*1935	*277	*5057	-	**	**	-
28 Net worth.....	1172963	-	-6838	208495	199867	235700	213558	*119475	*202725	-	**	**	-
29 Capital stock.....	335426	-	23672	139479	63475	48339	38282	*21758	*421	-	**	**	-
30 Paid-in or capital surplus.....	325945	-	*1572	135782	156152	*18337	*11753	-	*2349	-	**	**	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	435943	-	-37325	-19871	113373	141321	*21952	*63355	*153138	-	**	**	-
33 Retained earnings (S Corp).....	174141	-	*6763	-20064	-130924	42036	*143138	*34361	*98831	-	**	**	-
34 Less: Cost of treasury stock...	98493	-	*1520	*26831	*2208	*14332	*1588	-	52014	-	**	**	-
35 Total receipts.....	13401695	-	864728	3940724	3236125	2505085	1569078	*698623	*520641	-	**	**	-
36 Business receipts.....	13185583	*61912	856415	3854152	3185842	2471419	1564278	*684051	*507113	-	**	**	-
37 Interest.....	5996	-	*1339	*608	*1059	*1087	*147	*357	*1398	-	**	**	-
38 Interest on govt. obligations....	*1170	-	-	-	-	*113	-	*1040	17	-	**	**	-
39 Rents.....	*3457	-	*99	*1677	*257	*69	*747	*438	170	-	**	**	-
40 Royalties.....	*7	-	-	-	-	-	-	*7	-	-	**	**	-
41 Net S-T cap gain less net LT loss	*201	-	-	-	-	-	-	*201	-	-	**	**	-
42 Net L-T cap gain less net ST loss	*14000	-	-	*12795	-	*453	*83	-	*669	-	**	**	-
43 Net gain, noncapital assets.....	5451	-	*367	*370	*222	*859	-	*1573	*2061	-	**	**	-
44 Dividends, domestic corporations..	*1692	-	*390	-	*80	*126	*47	*1024	*24	-	**	**	-
45 Dividends, foreign corporations..	*51	-	-	-	-	-	-	*51	-	-	**	**	-
46 Other receipts.....	184086	-	*4779	*5717	71122	48664	30958	*3776	*9882	-	**	**	-
47 Total deductions.....	13348018	*80941	865349	3942777	3237319	2489556	1525956	*693849	*512271	-	**	**	-
48 Cost of goods.....	10294757	*72391	536991	3041386	2472835	2024208	1197263	*519577	*430105	-	**	**	-
49 Compensation of officers.....	340395	-	*27601	106041	90825	54551	43306	*15949	*2123	-	**	**	-
50 Salaries and wages.....	774358	-	*41541	217774	195484	148066	82390	*60416	*28687	-	**	**	-
51 Repairs.....	66593	-	4524	22446	15566	9540	8475	*3464	*2577	-	**	**	-
52 Bad debts.....	11739	-	*2685	3517	*2111	*490	*2004	*430	*502	-	**	**	-
53 Rent paid on business property...	460834	*2211	*31714	141857	153339	60478	43816	*21536	*5882	-	**	**	-
54 Taxes paid.....	236320	*4685	18671	92716	48270	32159	22574	*10297	*6947	-	**	**	-
55 Interest paid.....	116894	-	*2705	30234	36139	19439	10165	*12765	*5447	-	**	**	-
56 Contributions or gifts.....	935	-	*72	*64	*30	*164	*194	*256	156	-	**	**	-
57 Amortization.....	21978	-	*1300	6041	*5833	5967	*1166	*1656	*15	-	**	**	-
58 Depreciation.....	87842	*21	*5738	25346	20941	12059	12032	*5520	*6186	-	**	**	-
59 Depletion.....	*9	-	-	-	-	-	-	*9	-	-	**	**	-
60 Advertising.....	102373	*44	*2586	21035	26092	18470	20661	*11051	*2434	-	**	**	-
61 Pension, prof sh, stock, annuity.	17152	-	*411	*5379	*1135	*3287	*6521	*218	*202	-	**	**	-
62 Employee benefit programs.....	25484	-	*42	*6509	*4200	*4501	*4524	*2218	*3489	-	**	**	-
63 Net loss, noncapital assets.....	*3539	-	-	-	*55	*17	*3467	-	-	-	**	**	-
64 Other deductions.....	786816	*1588	188769	222431	164463	96159	67398	*28489	*17520	-	**	**	-
65 Total receipts less total deducts..	53677	*-14250	-621	-2053	-1194	15529	43123	*4774	*8369	-	**	**	-
66 Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	52507	*-14250	-621	-2053	-1194	15416	43123	*3734	*8353	-	**	**	-
68 Net income, total.....	214586	-	*15166	54912	40734	31073	49366	*12055	*11279	-	**	**	-
69 Deficit, total.....	162078	*14250	*15787	56965	41928	*15658	*6244	*8321	*2926	-	**	**	-
70 Net income (less def), Form 1120-A.	*2557	-	*2557	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	26407	*-14229	*970	11964	-21162	5051	*43332	*-2136	*2618	-	**	**	-
73 Statutory special deductions, total	21119	-	*1826	*5030	*12202	*361	*930	*753	*17	-	**	**	-
74 Net operating loss deduction....	19899	-	*1553	*5030	*12146	*273	*897	-	-	-	**	**	-
75 Dividends received deduction....	*1220	-	*273	-	*56	*88	*33	*753	*17	-	**	**	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	**	**	-
77 Income subject to tax.....	63126	-	*12370	*10021	*12363	11797	*5104	*5117	6355	-	**	**	-
78 Income tax before credits, total...	12703	-	*1856	*1503	*2070	1941	*1425	*1740	2168	-	**	**	-
79 Regular tax.....	12603	-	*1856	*1503	*2070	1941	*1333	*1740	2161	-	**	**	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*92	-	-	-	-	-	*92	-	-	-	-	-	-
83 Environmental tax.....	7	-	-	-	-	-	-	-	7	-	**	**	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*4	-	-	-	-	-	-	*4	-	-	-	-	-
87 General business credit.....	*17	-	-	-	-	*17	-	-	-	-	-	-	-
88 Prior year minimum tax credit....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	12682	-	*1856	*1503	*2070	*1924	*1425	*1736	2168	-	**	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5423	*199	3547	*812	*192	*254	347	*50	*16	**	4	**	**
2 Total assets.....	2781095	-	65648	*145700	*63374	*178564	780439	*347087	*343858	**	856425	**	**
3 Cash.....	224421	-	12304	*17823	*10784	*41136	56265	*12081	*46806	-	27221	**	**
4 Notes and accounts receivable....	927868	-	*5317	*31350	*11074	*57565	190466	*87170	*137726	**	407199	**	**
5 Less: Allowance for bad debts.	7287	-	-	*456	-	-	*2984	*620	*1174	**	2054	-	**
6 Inventories.....	790494	-	*6029	*16435	*24240	*17296	281006	*165537	*116398	**	163553	**	**
7 U.S. govt. obligations, total....	*24788	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*6694	-	-	-	-	-	*6694	-	-	-	-	-	-
9 Other current assets.....	128748	-	*1864	*6640	*853	*839	94748	*4224	*8881	**	10698	**	**
10 Loans to stockholders.....	*13473	-	*338	*3515	-	*8148	*1006	-	*466	-	-	-	-
11 Mortgage and real estate loans...	*3222	-	-	-	-	*212	*3010	-	-	-	-	-	-
12 Other investments.....	86797	-	*952	*19472	*9864	-	*12664	*17734	*1956	-	24157	-	**
13 Depreciable assets.....	705173	-	*44393	*54922	*38789	*41159	174037	*59360	*38976	**	253536	**	**
14 Less: Accumulated depreciation	364827	-	*24680	*44239	*29862	*21200	83950	*29805	*16620	**	114469	-	**
15 Depletable assets.....	11653	-	-	-	-	-	-	-	-	-	11653	-	**
16 Less: Accumulated depletion...	9308	-	-	-	-	-	-	-	-	-	9308	-	**
17 Land.....	36552	-	-	-	-	-	*16499	*2627	*1905	-	15520	-	**
18 Intangible assets (Amortizable)..	174603	-	*17280	*62037	*4075	*53295	*745	*28883	*6891	-	1396	-	**
19 Less: Accumulated amortization	48145	-	*500	*21799	*4037	*15362	*224	*1758	*3488	-	977	-	**
20 Other assets.....	76177	-	*2351	-	*-2405	*-4524	5668	*1654	*1535	**	68300	**	**
21 Total liabilities.....	2781095	-	65648	*145700	*63374	*178564	780439	*347087	*343858	**	856425	**	**
22 Accounts payable.....	570333	-	*27722	*22722	*3777	*41089	206848	*90614	*115760	**	61801	**	**
23 Mort, notes, and bonds under 1 yr	741232	-	-	-	*27905	*3607	185876	*36254	*64801	**	422790	**	**
24 Other current liabilities.....	325600	-	*818	*9560	*1393	*7761	27466	*10877	*64264	**	203461	**	**
25 Loans from stockholders.....	187749	-	*36462	*55390	*2429	*11499	65827	*13503	*1258	**	1382	-	**
26 Mort, notes, bonds, 1 yr or more.	294684	-	*29176	*29146	*53	*34411	*42625	*71163	*46753	**	41357	-	**
27 Other liabilities.....	120957	-	*-18058	-	-	-	*72297	*43652	*943	-	22123	-	**
28 Net worth.....	540540	-	-10471	*28882	*27817	*80197	179501	*81024	*50079	**	103512	**	**
29 Capital stock.....	252891	-	6973	*77683	*4426	*93741	48345	*8345	*13199	**	180	**	**
30 Paid-in or capital surplus.....	201543	-	*21404	*1843	-	*5525	*32655	*23695	*20638	**	95782	-	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	137475	-	*-28436	*-3288	*23391	*70980	87371	*27476	*-4299	-	-35718	**	**
33 Retained earnings (S Corp).....	-10571	-	*-10412	*-27601	-	*-74446	*16362	*21718	*20541	**	43267	-	-
34 Less: Cost of treasury stock...	40799	-	-	*19755	-	*15602	*5232	*210	-	-	-	-	-
35 Total receipts.....	7089863	*57845	258083	*474875	*147936	*435157	2242066	*723023	*773866	**	1977012	**	**
36 Business receipts.....	6938874	*57845	256654	*466637	*146771	*429641	2211075	*716975	*690634	**	1962642	**	**
37 Interest.....	22136	-	*16	*572	*524	*1964	*3678	*1049	*4584	-	9750	-	**
38 Interest on govt. obligations....	*685	-	-	-	-	-	*143	-	*542	-	-	-	-
39 Rents.....	*5043	-	-	-	-	-	*4854	*189	-	-	-	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*156	-	-	-	-	-	-	*156	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*857	-	*629	-	*127	-	*43	*59	-	-	-	-	-
43 Net gain, noncapital assets.....	13879	-	*578	*2499	-	*194	*10563	*9	*15	-	21	-	-
44 Dividends, domestic corporations.	*1209	-	-	*597	-	-	*160	*442	-	-	10	-	**
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	107022	-	*206	*4570	*515	*3357	11549	*4145	*78091	**	4590	-	**
47 Total deductions.....	7077735	*57942	283801	*451304	*150458	*422423	2240513	*719365	*775292	**	1976639	**	**
48 Cost of goods.....	5649010	*50888	*155283	*278551	*81633	*282993	1838598	*552427	*597497	**	1811140	**	**
49 Compensation of officers.....	184118	-	*43886	*32659	*12604	*17112	54181	*9065	*11666	**	2945	-	**
50 Salaries and wages.....	338236	-	*5674	*31004	*19589	*28186	123964	*54381	*53717	**	21721	-	**
51 Repairs.....	17473	-	*707	*1526	*1636	*2851	7655	*867	*1258	**	974	-	**
52 Bad debts.....	45537	-	-	*3259	*650	*3272	*5645	*1214	*297	**	31199	-	**
53 Rent paid on business property...	88522	*1988	*10719	*15950	*2570	*14219	17287	*9878	*5363	**	10548	-	**
54 Taxes paid.....	93019	-	8373	*10233	*4260	*10582	22811	*19975	*12815	**	3971	-	**
55 Interest paid.....	77980	-	*356	*9167	*2926	*1738	17513	*10765	*14030	**	21486	-	**
56 Contributions or gifts.....	717	-	-	*90	*343	*61	*133	*48	-	-	-	-	-
57 Amortization.....	7381	-	*397	*1955	*139	*2839	*78	*1115	*335	-	523	-	**
58 Depreciation.....	62979	*207	*3637	*4020	*4447	*6023	22188	*4425	*4111	**	13921	-	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	25881	-	*576	*2533	*782	*6468	9555	*2173	*2355	**	1440	-	**
61 Pension, prof sh, stock, annuity.	10683	-	-	*1586	-	*2314	*3981	*1238	*1549	-	16	-	-
62 Employee benefit programs.....	38970	-	*3016	*3713	*3288	*1757	*7544	*6206	*11038	**	2408	-	**
63 Net loss, noncapital assets.....	*4243	-	-	-	*20	*2951	*405	-	38	-	830	-	**
64 Other deductions.....	432985	*4859	51178	*55059	*15571	*39058	108975	*45588	*59180	**	53517	**	**
65 Total receipts less total deducts..	12127	*-98	-25718	*23571	*-2522	*12734	1553	*3658	*-1426	**	374	**	**
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	11442	*-98	-25718	*23571	*-2522	*12734	1410	*3658	*-1968	**	374	**	**
68 Net income, total.....	117766	-	*13219	*23571	*4050	*24659	24696	*6854	*17464	**	3254	**	**
69 Deficit, total.....	106324	*98	*38937	-	*6572	*11924	*23286	*3195	19432	-	2880	-	**
70 Net income (less def), Form 1120-A.	*1117	-	*1117	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	14347	-	*-5678	*1001	-	*9705	*3865	*41	*5297	**	117	-	-
73 Statutory special deductions, total	13383	-	*2320	*4797	*44	-	*2652	*309	*3255	-	7	-	**
74 Net operating loss deduction....	*12521	-	*2320	*4379	*44	-	*2524	-	*3255	-	-	-	-
75 Dividends received deduction....	*862	-	-	*418	-	-	*128	*309	-	-	7	-	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	64920	-	*6645	*17773	*4007	*11538	*9600	*3309	*8912	-	3137	**	-
78 Income tax before credits, total...	14809	-	*997	*2694	*601	*2932	*2371	*1125	*3021	-	1068	**	-
79 Regular tax.....	14798	-	*997	*2694	*601	*2932	*2371	*1125	*3011	-	1067	**	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Environmental tax.....	*11	-	-	-	-	-	-	-	*10	-	1	**	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	*101	-	-	-	-	-	-	-	*101	-	-	-	-
89 Income tax after credits, total....	14708	-	*997	*2694	*601	*2932	*2371	*1125	*2920	-	1068	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 70 RETURNS WITH AND WITHOUT NET INCOME	Total	Size of Total Assets											
		Zero Assets	under 100	under 250	under 500	under 1,000	under 5,000	under 10,000	under 25,000	under 50,000	under 100,000	under 250,000 or more	
1 Number of returns.....	683211	45392	293433	111573	80371	58725	59580	8457	6961	4958	4537	4483	4740
2 Total assets.....	15677286629	-	9170595	18336104	28334671	41685559	122607037	58938739	111613710	179545692	324948295	708040593	14074065635
3 Cash.....	558503767	-	2680158	3819347	4054159	4640602	10794276	4526725	7554596	9871176	13817979	23170189	473574561
4 Notes and accounts receivable....	3425695089	-	662763	1307862	2262576	3100334	10558227	6032260	21564046	47649833	95979627	168866858	3067710703
5 Less: Allowance for bad debts.....	73023809	-	6444	*32100	111969	189264	183551	239916	685981	1357074	2061318	3890313	64265879
6 Inventories.....	22311856	-	47939	344599	849280	1658550	5066602	1506420	1333169	1969633	1173448	1630650	6731565
7 U.S. govt. obligations, total....	1286485573	-	*20664	87928	129921	234227	1978284	1927489	9456956	22641139	45031693	89651659	1115325613
8 Tax-exempt securities.....	804048017	-	*17038	*20862	115986	179971	1063548	1212410	4305470	9081809	24216045	60782062	703052817
9 Other current assets.....	1105750433	-	685239	1154754	1718109	2784026	8898925	4345241	7128120	7940957	12770028	25525067	1032799968
10 Loans to stockholders.....	26771257	-	665407	1022282	1074774	1002377	1881834	660643	656067	572885	1003297	1384702	16846988
11 Mortgage and real estate loans....	1667484745	-	230961	671825	1116559	1514931	4044794	1944664	5111165	11193882	29479854	72243015	1539930396
12 Other investments.....	5418739852	-	819218	1892174	3055484	4945338	19553588	12710923	27643417	46724951	83034756	229828451	4988531550
13 Depreciable assets.....	486921494	-	7044810	10822133	15398639	22609499	55948140	22632740	25310178	19322375	18010629	29130574	260691778
14 Less: Accumulated depreciation	172104476	-	4929165	5809670	6384697	8443476	19124684	7104729	8561353	6323715	6052939	9534923	89835124
15 Depletable assets.....	4684486	-	*67756	*45816	*65021	94591	260727	98538	48632	174493	68128	170956	3589828
16 Less: Accumulated depletion....	919230	-	*34837	*31570	*18673	*21688	70224	*5552	21815	*99397	46886	61477	507113
17 Land.....	81377874	-	7655039	2342776	3972455	5922366	17471006	6084476	6589965	4749578	4015125	5111740	24353349
18 Intangible assets (Amortizable)..	66430380	-	412151	510750	508973	701930	1680973	820364	1289717	1055976	1508893	3446249	54494402
19 Less: Accumulated amortization	14753247	-	220235	288346	242302	283459	674606	299704	496819	358258	476322	1002811	10410384
20 Other assets.....	982882570	-	242134	454681	770377	1234702	3459177	2085748	3388180	4735450	3476259	11587946	951447917
21 Total liabilities.....	15677286629	-	9170595	18336104	28334671	41685559	122607037	58938739	111613710	179545692	324948295	708040593	14074065635
22 Accounts payable.....	583743931	-	1503047	809080	1351435	1934726	5436313	2653970	4934636	7827713	15572534	30026016	511694462
23 Mort, notes, and bonds under 1 yr	1026636212	-	1030654	1170966	1803593	2921366	10323917	4975112	7063285	7130743	10681263	21720534	957814778
24 Other current liabilities.....	5678758918	-	1207233	1123031	1391422	3012537	9588800	5936748	29753544	76886513	155101105	288877966	5105880019
25 Loans from stockholders.....	77748143	-	4193708	3959158	4748302	6921355	13706778	3948334	3925414	2877807	2667352	3196556	27603380
26 Mort, notes, bonds, 1 yr or more.	1112529728	-	1665019	4215608	8160909	14094004	42938989	18097990	21535309	17492834	16038442	33855292	934435332
27 Other liabilities.....	2529290012	-	783287	1660206	2628699	3875345	11238832	8404895	16795601	21955154	18823878	41304358	2401819758
28 Net worth.....	4668579685	-	-1212353	5398054	8250311	8926227	29373409	14921691	27605921	45374927	106063721	289059872	4134817906
29 Capital stock.....	1595736200	-	2723390	2515216	3809207	4017271	12289428	6310360	10196968	13579052	21115579	63746171	1455433557
30 Paid-in or capital surplus.....	3600424094	-	2948815	3097925	4587406	6765661	25821180	16742568	31837198	49870956	86735377	230966341	3141050667
31 Retained earnings, appropriated.	94075432	-	172150	204945	554682	404271	746290	144065	672873	839033	1080876	3887602	85368646
32 Retained earnings-unappropriated	824359022	-	-1908403	874182	408838	-1077993	-6904815	-8286841	-15352164	-19480761	-601458	6826933	869861504
33 Retained earnings (S Corp).....	2191897	-	-4439511	-631798	-176287	-185425	-277308	1038757	957318	1744930	1412659	1669400	1079162
34 Less: Cost of treasury stock....	1448206959	-	708795	624215	933535	997558	2301367	1027218	706272	1178282	3679312	18036576	141795630
35 Total receipts.....	2278103923	87695713	30812075	23146150	16176620	18217519	43173597	18620051	27613895	29957157	41127205	86943679	1854620261
36 Business receipts.....	1094870564	14227694	28998483	21503442	14399782	15590921	3618965	13693170	18687945	15616169	16674227	35960453	863319244
37 Interest.....	837854138	65329285	117325	237281	245202	452575	15616105	1099628	3469849	8130221	16337171	33645266	70251529
38 Interest on govt. obligations....	41908876	372729	2675	6087	11743	23391	110950	221265	293784	633057	1578326	3983156	34671714
39 Rents.....	40815523	815107	215839	283789	269021	475554	916333	622564	608541	659293	804791	1768927	33375765
40 Royalties.....	926821	21387	*84263	*9718	*2585	19495	63091	19602	53252	67157	18659	20044	547568
41 Net S-T cap gain less net LT loss	37732745	529416	6836	6595	12410	45795	124743	81155	209220	353329	792816	2118280	33452149
42 Net L-T cap gain less net ST loss	25518400	1121742	311509	101096	275949	257166	866874	310183	670721	534890	473271	829605	19765394
43 Net gain, noncapital assets.....	9254615	1134087	90333	20701	37374	104168	138219	101722	106622	192463	370135	418143	6540646
44 Dividends, domestic corporations.	7824597	75775	5393	26916	40168	55273	190344	88104	135690	146764	122423	268392	6669354
45 Dividends, foreign corporations..	2232294	17978	*216	*891	*530	*476	2983	2359	17023	42154	33245	41032	2073408
46 Other receipts.....	179165351	4050514	979202	949633	881857	1219936	2994991	2380299	3361246	3581661	3922143	7890381	146953489
47 Total deductions.....	1985795615	83630165	29413847	22371611	15493067	17448861	42205384	18360385	27545600	28184890	35634632	69995363	1595511809
48 Cost of goods.....	614755680	4016496	4415157	4193733	3568169	3883121	11831301	4629675	7327125	6483381	6783933	18614903	539008685
49 Compensation of officers.....	39428650	1007031	3802110	3210575	1444177	1553926	3477909	1007269	1292776	1240413	1504302	2283341	17604821
50 Salaries and wages.....	182539765	4248139	4258497	3208205	2268824	2659636	6360927	2365763	3367458	3211843	4342091	8122505	138125876
51 Repairs.....	9416550	246984	556881	570386	370787	530480	763704	274781	282281	265422	288404	475923	4787518
52 Bad debts.....	31552070	2320713	102437	131758	123785	150763	538619	246776	272526	496777	757752	1226860	25183305
53 Rent paid on business property...	24596250	1066510	1445058	681681	480453	511237	901040	428779	492524	429729	411556	770722	16976960
54 Taxes paid.....	41563124	1249394	976996	821274	657120	856877	2000464	935004	1020244	886746	994624	1815776	29348604
55 Interest paid.....	433479978	52090276	350408	382181	444129	1045391	2841165	1453778	2735739	4340761	7709124	14652414	345434612
56 Contributions or gifts.....	1660311	30520	7057	8693	6844	8592	18957	12824	25223	25866	40353	75316	1400066
57 Amortization.....	9440064	199411	38323	41180	36540	54105	143314	103760	140643	145655	198245	416418	7922470
58 Depreciation.....	45813753	1282047	400547	420464	390541	558504	1339699	651656	776721	786210	832507	1589119	36785739
59 Depletion.....	143489	*983	*7187	*738	*7055	*2269	21831	*4105	12244	8572	1211	9303	67991
60 Advertising.....	13942902	172064	657907	259009	246475	192421	393043	169858	180151	169317	266511	507189	10728958
61 Pension, prof sh, stock, annuity.	9409235	167461	215447	184233	103480	127146	239776	65169	147582	97053	185976	367593	7508322
62 Employee benefit programs.....	18874164	486096	243073	208108	188894	199450	385358	155543	288813	297532	403301	1215770	14802225
63 Net loss, noncapital assets.....	16607112	1684883	222640	124333	138838	172968	691042	681576	1387872	2088148	1396140	2265982	5752688
64 Other deductions.....	492572518	13361160	1174121	7925060	5016958	4938972	10257233	5174069	7795677	7211466	9518602	15586230	394072969
65 Total receipts less total deducts..	292308309	4065548	1398228	774539	683553	768658	968213	259666	68295	1772266	5492574	16948317	259108452
66 Constructive taxable income from related foreign corporations.....	6411334	*212270	-	-	-	-	*171	*6798	12223	94122	47094	51852	5986804
67 Net income (less deficit), total...	256810767	3905089	1395553	768452	671811	745267	857434	45200	-213266	1233332	3961342	13017013	230423541
68 Net income, total.....	295423415	8367454	2988475	1558147	1562220	1943141	4568274	2166853	3394370	4411401	6733566	16776040	240953473
69 Deficit, total.....	38612648	4462365	1592922	789695	890410	1197874	3710839	2121654	3607636	3178070	2772224	3759026	10529932
70 Net income (less def), Form 1120-A.	38865	*-2484	7315	20549	13485	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	768119	768119	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	4533532	-415024	1382610	703242	424338	549895	1068122	294247	345271	162272	-36745	-10175	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

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.....	9761	539	*448	*52	*147	207	276	227	1292	1913	2035	1680	944
2 Total assets.....	5129100475	-	*3244	*8889	*53871	147499	673198	1790729	23218875	70423165	146006902	257024751	4629749352
3 Cash.....	371145734	-	*2669	*5206	*23035	*66089	129794	243432	1637475	4220618	7886640	13240109	343690667
4 Notes and accounts receivable....	2321109341	-	-	*85	*14714	*8429	131697	767618	12586820	38139008	79489957	131507334	2058463679
5 Less: Allowance for bad debts.....	53977227	-	-	-	-	*12011	*11105	114010	508618	926426	5364910	2131711	48908436
6 Inventories.....	555159	-	-	-	-	-	-	25	-	1328	10773	543033	-
7 U.S. gov't. obligations, total....	509873315	-	-	-	-	-	*82015	341367	5466507	16304908	31179163	52505815	403993541
8 Tax-exempt securities.....	69581629	-	-	-	-	-	*6747	46525	835749	3065650	6129576	9748938	49748444
9 Other current assets.....	298422064	-	*23	*3519	-	*55139	144580	84127	702542	1654415	3579763	5978378	286219578
10 Loans to stockholders.....	3959136	-	-	-	-	-	*433	*311	*7251	3645	24040	10014	3913443
11 Mortgage and real estate loans...	464624419	-	*0	-	*1487	*4035	*24775	*63334	659266	2721088	7098153	21354532	432697750
12 Other investments.....	568589809	-	*221	-	*7198	-	*61485	143669	1126614	3149797	8104903	17155283	538840638
13 Depreciable assets.....	114791420	-	*0	-	*1362	*3386	42398	62318	612170	1938633	4144222	7484576	100502355
14 Less: Accumulated depreciation	52018703	-	*0	-	*1284	*2364	*17323	27889	289838	964299	1928095	3459601	45328010
15 Depletable assets.....	1236792	-	-	-	-	-	-	-	*30	*601	1191	2838	1232132
16 Less: Accumulated depletion...	6707	-	-	-	-	-	-	-	-	-	277	67	6363
17 Land.....	8428284	-	-	-	-	-	*2491	*7567	48868	151093	380622	721007	7116636
18 Intangible assets (Amortizable)...	29444174	-	*500	-	-	-	*6162	*35135	46304	132515	310959	619565	28286934
19 Less: Accumulated amortization	4994509	-	*157	-	-	-	*1185	*12057	14625	43803	109069	317046	4640567
20 Other assets.....	478336345	-	*12	79	*7359	*24795	70235	149280	302338	875721	1072635	2450014	47383899
21 Total liabilities.....	5129100475	-	*3244	*8889	*53871	147499	673198	1790729	23218875	70423165	146006902	257024751	4629749352
22 Accounts payable.....	149183912	-	-	*13	*3	*12389	4032	74941	1771033	4796537	9272567	16542720	116709678
23 Mort, notes, and bonds under 1 yr	260539318	-	-	-	-	-	*11373	*15508	78212	328200	799468	1655576	257650981
24 Other current liabilities.....	3667685668	-	*36825	*1	*23921	*868322	225580	1082508	18449843	57346971	118406491	206979258	3264265950
25 Loans from stockholders.....	5321186	-	*1013	*1197	-	-	*3286	148022	46939	299835	25480	50949	4744465
26 Mort, notes, bonds, 1 yr or more.	306581319	-	-	*855	-	-	*23040	*14084	171727	525373	1124849	2048427	302672963
27 Other liabilities.....	240946489	-	*237385	*100390	*193004	*1787249	1971521	1040054	2363576	2449513	3306314	3179082	224318401
28 Net worth.....	498842585	-	*271979	*93566	*163057	*2520460	-1565635	-584389	337547	4676737	13071733	26568741	459386914
29 Capital stock.....	68758744	-	*3047	*31270	*807	*171	107044	106519	575525	1359627	2327511	3541229	60705995
30 Paid-in or capital surplus.....	194670482	-	*296	*18700	-	*-165	142651	277004	1351318	3861966	5070554	7717555	176176603
31 Retained earnings, appropriated.	3180184	-	-	-	-	-	*1406	*93	26431	84938	153326	453272	2460718
32 Retained earnings-unappropriated	244807832	-	*-274734	*-142387	*-163864	*-2540753	-1813971	-943708	-1492637	-18883	5872548	15213151	231113070
33 Retained earnings (S Corp).....	*30541	-	-	-	-	*20286	-	-	-	-	*10255	-	-
34 Less: Cost of treasury stock...	12605197	-	*587	*1150	-	-	*2766	*24296	123090	621166	352205	410647	11069471
35 Total receipts.....	526827181	70478527	*5466	*14944	*11513	39933	376312	560017	2038334	6085061	12437535	21511705	413267834
36 Business receipts.....	71043344	4840372	*12914	-	*7168	*6142	126268	95637	177004	623766	1203054	2182540	61768480
37 Interest.....	383837524	60905547	*1239	*9329	*1404	*15987	185260	238826	1607734	4861137	10072824	17488072	288450166
38 Interest on gov't. obligations....	5633395	161956	*6	-	-	-	*1152	2691	51346	182094	388906	690516	4154728
39 Rents.....	12696543	573825	-	-	-	-	*487	*150	3885	19361	52878	139672	11906286
40 Royalties.....	244949	528	-	-	-	-	-	-	*257	224	791	523	242625
41 Net S-T cap gain less net LT loss	463408	34287	-	-	-	-	809	-	*76	548	1902	5471	420315
42 Net L-T cap gain less net ST loss	4920939	347334	*737	-	-	-	*4292	*1498	1633	4912	10783	37262	4512487
43 Net gain, noncapital assets.....	5324670	1002289	*1162	-	-	-	*100	*142	7079	17183	51780	97540	4147393
44 Dividends, domestic corporations.	663163	15700	*140	-	-	-	*5665	*2679	1013	8125	13088	34243	582510
45 Dividends, foreign corporations..	335551	1812	-	-	-	-	-	*8	*0	-	858	4058	328815
46 Other receipts.....	41663695	2594878	*-10731	*5615	*2942	*17804	52279	218386	188307	367710	640670	831806	36754029
47 Total deductions.....	466177239	68105201	*24112	*47009	*57959	*140774	494598	824844	3084365	5898760	11211860	17531206	358756550
48 Cost of goods.....	5358992	6332	-	-	-	44	-	-	-	*276	4222	32012	5316106
49 Compensation of officers.....	12971168	741273	*10158	-	-	-	31966	36370	192815	514734	811219	1111163	9521470
50 Salaries and wages.....	52188785	3346019	*1258	4234	*3163	*2751	41766	46939	166998	552922	1251354	2342918	44428463
51 Repairs.....	3534837	164231	-	-	*38	*40	1103	4559	20270	61647	126463	217298	2939188
52 Bad debts.....	15506378	2034880	*9930	*13475	*392	*22918	65226	21014	44853	165861	260328	425422	12442079
53 Rent paid on business property...	7367062	747890	*81	1001	*291	*208	8268	9950	7417	46471	96810	199245	6249431
54 Taxes paid.....	9657069	796930	*1151	182	*506	*182	10184	10087	47370	141172	297725	532794	7818786
55 Interest paid.....	234622198	50593165	*473	*2652	*-0	*38834	77055	61550	687183	2167040	4596629	8076087	168321531
56 Contributions or gifts.....	660204	26127	*4	-	*2	-	*270	259	2983	10339	21966	42692	555563
57 Amortization.....	2341082	94620	*88	-	-	-	*6672	750	4535	10820	29236	52212	2142149
58 Depreciation.....	22167069	1019133	*11	227	*44	*84	4609	6870	42575	133316	287724	547871	20124605
59 Depletion.....	13776	922	-	-	-	-	-	*9	*39	41	373	102	12290
60 Advertising.....	4100116	130448	*1	-	*24	*37	3182	2213	14871	44349	89193	164733	3651063
61 Pension, prof sh, stock, annuity.	3245122	126798	-	-	-	-	*1444	*2146	9027	42172	82467	158296	2822773
62 Employee benefit programs.....	7727675	414763	*43	15	-	**	2604	4845	35072	100742	201924	335540	6632128
63 Net loss, noncapital assets.....	5463833	882927	-	*7032	*23415	*52172	117468	281464	539312	556093	573209	347829	2082911
64 Other deductions.....	79251873	6978742	*913	*18191	*30085	*23549	122736	335819	1269046	1350766	2481020	2944992	63696016
65 Total receipts less total deducts...	60649943	2373326	*-18645	*-32065	*-46446	*-100842	-118286	-264827	-1046031	186301	1225675	3980498	54511285
Constructive taxable income from													
66 related foreign corporations.....	2832841	1148	-	-	-	-	-	-	-	-	-	8	2831686
67 Net income (less deficit), total...	57849389	2212518	*-18651	*-32065	*-46446	*-100842	-119437	-267518	-1097377	4207	836768	3289990	53188242
68 Net income, total.....	64350553	3824281	*2604	-	*1693	*2445	53963	74192	336400	852579	1872688	3475073	53854636
69 Deficit, total.....	6501165	1611763	*21255	*32065	*48139	*103286	173401	341710	1433776	848373	1035920	185083	666394
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	821471	821471	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*1763	-	-	-	-	*938	-	-	-	*825	-	-	-
73 Statutory special deductions, total	3060334	666466	*742	-	-	*1507	*15525	*48708	111742	74549	87187	158120	1895788
74 Net operating loss deduction....	2539855	655443	*644	-	-	*1507	*11298	*46029	111068	67995	76591	131090	1438189
75 Dividends received deduction....	519278	11023	*98	-	-	-	*4156	*2679	674	6554	10595	27030	456469
76 Public utility div paid deduction	*0	-	-	-	-	-	-	-	-	*0	-	-	-
77 Income subject to tax.....	61196929	3159890	*1862	-	*1693	-	38438	25484	224665	777483	1785549	3317368	51864498
78 Income tax before credits, total...	21628047	1189290	*533	-	*254	-	12748	7730	69717	264150	611645	1134936	18337044
79 Regular tax.....	21338833	1102727	*533	-	*254	-	12617	7708	68662	260799	606280	1127822	18151432
80 Personal holding company tax....	*56	20	-	-	-	-	-	-	*17	-	3	16	-
81 Recapture taxes.....	1503	-	-	-	-	-	-	-	-	-	16	-	1487
82 Alternative minimum tax.....	148343	17984	-	-	-	-	*106	*22	1005	3289	5234	5694	115008
83 Environmental tax.....	74769	4357	-	-	-	-	*25	-	*14	*16	102	1382	68873
84 Foreign tax credit.....	2267794	20001	-	-	-	-	-	-	*0	2	56	-	2247735
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	27877	1014	-	-	-	-	-	-	-	-	-	17	26847
87 General business credit.....	185389	2851	-	-	-	-	*644	-	*283	835	1862	4162	174753
88 Prior year minimum tax credit....	184254	22058	-	-									

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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: Banking: Mutual savings
banks

MINOR INDUSTRY 6030 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.....	234	8	-	-	-	-	*3	-	*10	16	24	89	83
2 Total assets.....	96997890	-	-	-	-	-	*10981	-	*190577	633465	1871170	15355847	78935850
3 Cash.....	2692322	-	-	-	-	-	*133	-	*19900	92781	158354	529486	1891666
4 Notes and accounts receivable....	6302918	-	-	-	-	-	*5012	-	*14380	*42594	195194	1199835	4845903
5 Less: Allowance for bad debts.....	1249548	-	-	-	-	-	-	-	55714	*85728	68981	217419	821705
6 Inventories.....	2769	-	-	-	-	-	-	-	-	-	-	881	1888
7 U.S. govt. obligations, total.....	9994311	-	-	-	-	-	*699	-	260	*53958	257918	2388284	7293192
8 Tax-exempt securities.....	278569	-	-	-	-	-	*403	-	-	*16826	6473	32702	222165
9 Other current assets.....	1780893	-	-	-	-	-	*425	-	*28678	*43754	98071	240071	1369894
10 Loans to stockholders.....	1591	-	-	-	-	-	-	-	-	-	-	1549	42
11 Mortgage and real estate loans....	64475962	-	-	-	-	-	*8986	-	*81675	*335891	967439	8874651	54207319
12 Other investments.....	10329817	-	-	-	-	-	226	-	*59726	*18829	198636	1890601	8161798
13 Depreciable assets.....	1543118	-	-	-	-	-	*34	-	*3858	*9013	35614	313477	1181122
14 Less: Accumulated depreciation	557615	-	-	-	-	-	19	-	*92	*3754	14393	112329	427029
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	125967	-	-	-	-	-	1	-	*1476	*585	3260	31150	89495
18 Intangible assets (Amortizable)...	62859	-	-	-	-	-	-	-	-	-	-	5083	57776
19 Less: Accumulated amortization	15335	-	-	-	-	-	-	-	-	-	-	1282	14053
20 Other assets.....	1229293	-	-	-	-	-	*-4919	-	*36429	*108714	33586	179107	876376
21 Total liabilities.....	96997890	-	-	-	-	-	*10981	-	*190577	633465	1871170	15355847	78935850
22 Accounts payable.....	1434859	-	-	-	-	-	*96	-	*159	*10548	14539	169356	1240161
23 Mort, notes, and bonds under 1 yr	775125	-	-	-	-	-	-	-	-	-	69877	110781	594467
24 Other current liabilities.....	75692358	-	-	-	-	-	*7608	-	*477502	732511	1729791	13649902	59095045
25 Loans from stockholders.....	27557	-	-	-	-	-	-	-	-	-	-	-	27557
26 Mort, notes, bonds, 1 yr or more.	4674453	-	-	-	-	-	4	-	1104	*4225	11899	188717	4468504
27 Other liabilities.....	8906440	-	-	-	-	-	*136920	-	*172113	*230292	1177089	199459	6990567
28 Net worth.....	5487099	-	-	-	-	-	*-133646	-	*-460302	-344111	-1132023	1037632	6519550
29 Capital stock.....	102126	-	-	-	-	-	-	-	*12007	*500	1161	5732	82726
30 Paid-in or capital surplus.....	1285142	-	-	-	-	-	12	-	*50936	*5294	9197	108063	1111640
31 Retained earnings, appropriated.	490794	-	-	-	-	-	39	-	-	*2091	12920	139373	336373
32 Retained earnings-unappropriated	3657425	-	-	-	-	-	*-133697	-	*-523245	-351996	-1155297	784517	5037142
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock....	48388	-	-	-	-	-	-	-	-	-	4	53	48331
35 Total receipts.....	8486776	64007	-	-	-	-	*148692	-	*29574	124344	344193	1362269	6413698
36 Business receipts.....	560620	2408	-	-	-	-	*1904	-	*97	*596	4541	4310	506765
37 Interest.....	6803115	59068	-	-	-	-	*132409	-	*22521	55591	162638	1065174	5305715
38 Interest on govt. obligations....	21742	144	-	-	-	-	*651	-	-	*817	310	3805	16014
39 Rents.....	42766	4	-	-	-	-	-	-	37	*68	153	4042	38461
40 Royalties.....	29	-	-	-	-	-	-	-	-	-	-	29	-
41 Net S-T cap gain less net LT loss	6397	93	-	-	-	-	809	-	-	*17	133	1657	3688
42 Net L-T cap gain less net ST loss	50548	627	-	-	-	-	445	-	-	*154	1018	11403	36901
43 Net gain, noncapital assets.....	22295	343	-	-	-	-	-	-	-	*27	95	5410	16420
44 Dividends, domestic corporations.	67345	207	-	-	-	-	3733	-	-	*209	780	11734	50682
45 Dividends, foreign corporations..	114	-	-	-	-	-	-	-	-	-	15	34	65
46 Other receipts.....	911804	1114	-	-	-	-	*8741	-	*6919	66864	174511	214670	438985
47 Total deductions.....	8377720	52249	-	-	-	-	*147495	-	*866594	222223	603985	1132168	5353006
48 Cost of goods.....	167423	-	-	-	-	-	44	-	-	-	-	47	167333
49 Compensation of officers.....	154784	728	-	-	-	-	5816	-	-	*1812	5856	42492	98079
50 Salaries and wages.....	654822	6615	-	-	-	-	*8996	-	*1897	*2892	11806	108912	513703
51 Repairs.....	47706	467	-	-	-	-	*2	-	*62	*652	1047	9041	36437
52 Bad debts.....	203841	1661	-	-	-	-	14595	-	*2690	*992	3740	26252	153911
53 Rent paid on business property...	60057	490	-	-	-	-	1952	-	*15	*40	504	3658	53398
54 Taxes paid.....	199442	1512	-	-	-	-	*4273	-	*158	*1120	3427	33108	155843
55 Interest paid.....	3562657	30623	-	-	-	-	*68129	-	*1085	24217	54060	525413	2859129
56 Contributions or gifts.....	15344	64	-	-	-	-	195	-	-	*77	309	2711	11989
57 Amortization.....	24475	26	-	-	-	-	587	-	*194	*12	68	1726	21862
58 Depreciation.....	116267	1032	-	-	-	-	*1324	-	*127	*446	2095	21663	89580
59 Depletion.....	6	-	-	-	-	-	-	-	-	-	-	6	-
60 Advertising.....	73911	443	-	-	-	-	*852	-	*446	*172	1048	10677	60272
61 Pension, prof sh, stock, annuity.	48510	284	-	-	-	-	543	-	-	*481	619	8463	38121
62 Employee benefit programs.....	103645	1925	-	-	-	-	785	-	*130	*714	2197	19699	78196
63 Net loss, noncapital assets.....	688631	9	-	-	-	-	*10862	-	*99536	40937	167472	60167	309648
64 Other deductions.....	2256199	6370	-	-	-	-	*28539	-	*760254	147659	349736	258133	705506
65 Total receipts less total deducts..	109055	11758	-	-	-	-	*1197	-	*-837020	-97880	-259792	230101	1060691
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	8	-	-	-	-	-	-	-	-	-	-	8	-
67 Net income (less deficit), total...	87321	11614	-	-	-	-	*545	-	*-837020	-98697	-260102	226304	1044677
68 Net income, total.....	1353632	11614	-	-	-	-	19851	-	-	*4224	17141	249919	1050884
69 Deficit, total.....	1266312	-	-	-	-	-	*19306	-	*837020	102920	277243	23615	6207
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	147470	145	-	-	-	-	2684	-	-	*146	779	64675	79042
74 Net operating loss deduction.....	99771	-	-	-	-	-	-	-	-	-	243	56620	42908
75 Dividends received deduction.....	46524	145	-	-	-	-	2613	-	-	*146	536	8055	35029
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1206809	11470	-	-	-	-	17168	-	-	*4077	16362	185249	972484
78 Income tax before credits, total...	419180	3906	-	-	-	-	5982	-	-	*1366	5567	64231	338129
79 Regular tax.....	416497	3900	-	-	-	-	5960	-	-	*1356	5563	62974	336744
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	1421	-	-	-	-	-	-	-	-	*9	4	1135	274
83 Environmental tax.....	1262	6	-	-	-	-	21	-	-	-	-	122	1112
84 Foreign tax credit.....	31	-	-	-	-	-	-	-	-	-	2	11	17
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	5528	53	-	-	-	-	640	-	-	-	71	692	4071
88 Prior year minimum tax credit.....	*694	-	-	-	-	-	-	-	-	*20	9	28	637
89 Income tax after credits, total....	412928	3853	-	-	-	-	5342	-	-	*1346	5484	63500	333404

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5650	189	*365	*18	-	**	*35	76	707	1081	1334	1144	703
2 Total assets.....	4732580812	-	*1040	*4116	-	**	*88413	612760	12849549	40511083	96274137	175011964	4407227750
3 Cash.....	342732877	-	*488	*518	-	**	*236	74159	742809	2215497	4936779	9101075	325661316
4 Notes and accounts receivable....	2162127955	-	-	-	-	-	*2414	221272	7214402	22312670	53614140	95699444	1983063613
5 Less: Allowance for bad debts.	49136831	-	-	-	-	-	*3648	127374	314786	886378	2184547	3900628	278865484
6 Inventories.....	496614	-	-	-	-	-	-	-	-	-	573	4684	491356
7 U.S. govt. obligations, total....	439869626	-	-	-	-	-	*77705	2889783	9483952	20731659	36565384	370121144	
8 Tax-exempt securities.....	61150103	-	-	-	-	-	*15696	464571	1940619	4122524	7116238	47490455	
9 Other current assets.....	286297029	-	-	*3519	-	-	*45428	*26122	384923	886378	2184547	3900628	278865484
10 Loans to stockholders.....	1086701	-	-	-	-	-	-	*7251	*3226	21148	8465	1046612	
11 Mortgage and real estate loans...	383393756	-	-	-	-	-	-	*13584	174216	1000098	3279525	8044257	370882076
12 Other investments.....	542997700	-	*221	-	-	-	*41123	*111186	775828	2092383	5707526	10958338	523311095
13 Depreciable assets.....	105615146	-	-	-	-	-	*16528	315203	1096877	2784510	5262414	96139615	
14 Less: Accumulated depreciation	47720957	-	-	-	-	-	*7867	153626	538531	1285896	2474553	43260483	
15 Depletable assets.....	1235808	-	-	-	-	-	-	-	-	-	838	2838	1232132
16 Less: Accumulated depletion...	6707	-	-	-	-	-	-	-	-	-	277	67	6363
17 Land.....	7551276	-	-	-	-	-	*6425	26938	71424	244224	501771	6700493	
18 Intangible assets (Amortizable)...	28988917	-	*500	-	-	-	*120	*10635	40162	112736	240045	519201	28065518
19 Less: Accumulated amortization	4868169	-	*157	-	-	-	*8	*4274	11830	36486	76913	144438	4594063
20 Other assets.....	470769967	-	*-12	79	-	**	*-900	*55239	106292	185027	566593	1273713	468583936
21 Total liabilities.....	4732580812	-	*1040	*4116	-	**	*88413	612760	12849549	40511083	96274137	175011964	4407227750
22 Accounts payable.....	139406667	-	-	-	-	-	*166	*37411	1332120	3569204	7910029	14335367	112223771
23 Mort, notes, and bonds under 1 yr	252798106	-	-	-	-	-	*1399	*12301	37728	200433	550256	1194346	250801644
24 Other current liabilities.....	3348255783	-	-	-	-	-	*1233	320020	9705364	31598968	75840218	137527644	3093262337
25 Loans from stockholders.....	5157836	-	*1013	*1197	-	-	*3286	148022	8797	299173	23410	39029	4633909
26 Mort, notes, bonds, 1 yr or more.	296714902	-	-	*855	-	-	*5745	*8356	144448	475561	861613	1583498	293634825
27 Other liabilities.....	215659618	-	-	104	-	**	-	*117078	142349	860470	721133	1646023	212172460
28 Net worth.....	474587900	-	*27	*1961	-	**	*76584	-30428	1478745	3507275	10367476	18686057	440500204
29 Capital stock.....	61790378	-	*1959	*31270	-	**	*2733	65054	303532	608484	1223268	2094317	57459761
30 Paid-in or capital surplus.....	183086719	-	*-502	*18700	-	**	*67449	136426	792855	2847518	3325489	5592075	170306708
31 Retained earnings, appropriated.	2342813	-	-	-	-	-	-	*48	9471	37964	73293	167390	2054647
32 Retained earnings-unappropriated	239533265	-	*-844	*-46860	-	**	*6429	-211293	460079	318031	6087395	11230439	221689890
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	12165276	-	*587	*1150	-	-	*27	*20663	87193	304722	341969	398163	11010802
35 Total receipts.....	427983410	12791590	*15747	*13738	-	**	*24488	136338	979078	3265840	7829976	14166455	388760160
36 Business receipts.....	58264862	1634309	*12471	-	-	**	*8764	*15796	77475	342156	725147	1338145	54110598
37 Interest.....	305226004	9444595	*1210	*8999	-	**	*5342	106747	848104	2710643	6547256	11829284	273723823
38 Interest on govt. obligations....	5025057	132360	*6	-	-	-	-	*1160	31196	118444	266706	472372	4002813
39 Rents.....	12090190	413913	-	-	-	-	*26	*66	2479	11629	28405	105852	11527819
40 Royalties.....	244074	528	-	-	-	-	-	-	*6	*206	597	381	242354
41 Net S-T cap gain less net LT loss	406928	2315	-	-	-	-	-	*63	221	1179	2272	400878	
42 Net L-T cap gain less net ST loss	4759427	288248	*737	-	-	-	*981	*1158	1111	2410	7546	16202	4441034
43 Net gain, noncapital assets.....	4143494	205637	*1162	-	-	-	*23	*56	2575	8589	34660	67687	3823106
44 Dividends, domestic corporations.	575488	11172	*140	-	-	-	*1932	*2679	949	5785	10724	17921	524186
45 Dividends, foreign corporations..	332673	983	-	-	-	-	-	*-0	-	-	842	3186	327662
46 Other receipts.....	36915212	657528	*21	*4739	-	**	*7420	8675	15119	65755	206914	313153	35635888
47 Total deductions.....	370092621	11350247	*13885	*38291	-	**	*6930	294605	895591	2674494	6381511	11467398	336969669
48 Cost of goods.....	506667	6332	-	-	-	-	-	-	-	-	1680	15437	483217
49 Compensation of officers.....	11003358	342686	*10158	-	-	-	*34	*18307	106463	295307	544662	783624	8902116
50 Salaries and wages.....	46433955	1513086	*1251	4234	-	**	*1485	11442	79390	287339	759985	1569446	42206296
51 Repairs.....	3163350	96128	-	-	-	-	*47	*2773	10889	33567	83479	154035	2782432
52 Bad debts.....	12490701	366454	*194	11867	-	**	*1273	15357	15357	40383	132201	255810	11667162
53 Rent paid on business property...	6243805	204422	*81	1001	-	**	*314	*2266	2630	18378	48479	114993	5851241
54 Taxes paid.....	8269501	307870	*827	182	-	**	*333	3711	25291	80179	188002	347365	7315743
55 Interest paid.....	176660821	5665077	*473	*2652	-	**	*2293	35817	384734	1264310	3081574	5516270	160707620
56 Contributions or gifts.....	590476	22050	*4	-	-	-	*27	*46	1825	6398	15085	29536	515506
57 Amortization.....	2205102	48366	*88	-	-	-	*8	*275	2265	5970	20395	35335	2092401
58 Depreciation.....	20899161	670646	*11	227	-	**	*188	*3084	22484	78003	189059	387264	19548195
59 Depletion.....	12724	-0	-	-	-	-	-	-	*1	*39	311	85	12288
60 Advertising.....	3709560	99445	*1	-	-	-	*91	*1449	7361	26210	60434	113100	3401468
61 Pension, prof sh, stock, annuity.	2946034	75696	-	-	-	-	-	*1187	4695	26691	57781	111229	2668755
62 Employee benefit programs.....	6965031	198635	*43	15	-	**	*69	*1496	19297	58758	130824	228241	6327654
63 Net loss, noncapital assets.....	1567152	55884	-	977	-	**	-	*19022	35912	55076	30867	57567	1311845
64 Other deductions.....	66425222	1677471	*753	*17136	-	**	*2041	192457	176995	397885	1036692	1748060	61175732
65 Total receipts less total deducts..	57890789	1441343	*1862	*-24553	-	**	*17558	-158267	83488	591346	1448465	2699056	51790491
Constructive taxable income from													
66 related foreign corporations....	2828209	1148	-	-	-	-	-	-	-	-	-	-0	2827061
67 Net income (less deficit), total...	55693941	1310130	*1856	*-24553	-	**	*17558	-159427	52292	472902	1181759	2226685	50614740
68 Net income, total.....	56265683	1345282	*2172	-	-	**	*17619	*17444	135604	498164	1223419	2298074	50727904
69 Deficit, total.....	571742	35152	*316	*24553	-	**	*61	*176872	83313	25263	41660	71389	113164
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	1755944	66681	*742	-	-	-	*7211	*2679	6554	28274	51395	63204	1529204
74 Net operating loss deduction....	1297482	58857	*644	-	-	-	*5668	-	5925	23403	42452	47445	1113088
75 Dividends received deduction....	458437	7824	*98	-	-	-	*1543	*2679	629	4871	8943	15759	416091
76 Public utility div paid deduction	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
77 Income subject to tax.....	54411739	1278618	*1429	-	-	-	*10407	*14765	129057	469905	1172053	2235272	49100233
78 Income tax before credits, total...	19197030	449259	*468	-	-	-	*3639	*4768	40089	159343	401708	763982	17373776
79 Regular tax.....	19003760	446045	*468	-	-	-	*3539	*4768	39517	157514	397933	759940	17194037
80 Personal holding company tax....	*53	20	-	-	-	-	-	-	*17	-	-	16	-
81 Recapture taxes.....	1503	-	-	-	-	-	-	-	-	-	16	-	1487
82 Alternative minimum tax.....	122813	1227	-	-	-	-	*97	-	535	1767	3691	3143	112354
83 Environmental tax.....	68115	1504	-	-	-	-	*3	-	*1	*16	57	881	65653
84 Foreign tax credit.....	2263168	19828	-	-	-	-	-	-	-	*-0	-	5	2243336
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	26864	-	-	-	-	-	-	-	-	-	-	17	26847
87 General business credit.....	173596	*2423	-	-	-	-	*4	-	*76	453	1064	2559	167017
88 Prior year minimum tax credit.....	140631	18938	-	-	-	-	-	-	761	2276	4270	8187	106200
89 Income tax after credits, total....	16592772	408071	*468	-	-	-	*3635	*4768	39252	156613	396374	753215	14830376

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3877	342	*84	*34	*147	207	239	151	575	816	677	447	158	
2 Total assets.....	299521773	-	*2204	*4773	*53871	147499	573804	1177969	10178749	29278616	47861595	66656941	143585752	
3 Cash.....	25720534	-	*2181	*4688	*23035	*66089	129424	169274	874765	1912339	2791506	3609547	16137685	
4 Notes and accounts receivable....	152678469	-	-	*85	*14714	*8429	124271	546346	5358037	15783744	25680623	34680856	70554164	
5 Less: Allowance for bad debts.....	3590848	-	-	-	-	*12011	*11105	110362	325530	525911	498520	586863	1520544	
6 Inventories.....	55776	-	-	-	-	-	-	-	25	755	5208	49788	-	
7 U.S. govt. obligations, total....	60009377	-	-	-	-	-	*81315	263662	2576465	6766998	10189587	13552146	26579205	
8 Tax-exempt securities.....	8152957	-	-	-	-	-	*6344	30829	371177	1108205	2000580	2599998	2035824	
9 Other current assets.....	10344142	-	*23	-	-	*55139	98728	58006	288941	724283	1297145	1837678	5984200	
10 Loans to stockholders.....	*2870843	-	-	-	-	-	*433	*311	-	*419	2892	-	2866789	
11 Mortgage and real estate loans...	16754702	-	*0	-	*1487	*4035	*15789	*49750	403374	1385098	2851190	4435624	7608355	
12 Other investments.....	15262291	-	-	-	*7198	-	*20136	32483	291060	1038585	2198741	4306344	7367745	
13 Depreciable assets.....	7633156	-	*0	-	*1362	*3386	42364	45790	293109	832743	1324098	1908685	3181618	
14 Less: Accumulated depreciation	3740131	-	*0	-	*1284	*2364	*17304	20021	136120	422013	627806	872720	1640498	
15 Depletable assets.....	*984	-	-	-	-	-	-	-	-	*30	*601	354	-	
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 Land.....	751041	-	-	-	-	-	*2490	*1143	20454	79084	133137	188086	326647	
18 Intangible assets (Amortizable)...	392398	-	-	-	-	-	*6042	*24500	6141	19779	77014	95281	163641	
19 Less: Accumulated amortization	111004	-	-	-	-	-	*1177	*7782	2795	7317	32157	27325	32451	
20 Other assets.....	6337084	-	-	-	*7359	*24795	76055	94041	159616	581980	472456	997195	3923587	
21 Total liabilities.....	299521773	-	*2204	*4773	*53871	147499	573804	1177969	10178749	29278616	47861595	66656941	143585752	
22 Accounts payable.....	8342385	-	-	*13	*3	*12389	3770	37530	438754	1216785	1347999	2037997	3247146	
23 Mort, notes, and bonds under 1 yr	6966087	-	-	-	-	-	*9975	*3208	40484	127767	179335	350448	6254871	
24 Other current liabilities.....	243737526	-	*36825	*1	*23921	*868322	216739	762489	8266977	25015492	40836481	55801712	111908568	
25 Loans from stockholders.....	135793	-	-	-	-	-	-	-	*38141	*662	2070	11919	83000	
26 Mort, notes, bonds, 1 yr or more.	5191964	-	-	-	-	-	*17291	*5728	26175	45586	251337	276212	4569633	
27 Other liabilities.....	16380431	-	*237385	*100285	*193004	*1787249	1834601	922975	2049114	1358751	1408092	1333600	5155374	
28 Net worth.....	18767587	-	*-272005	*-95527	*-163057	-2520460	-1508573	-553960	-680896	1513573	3836280	6845052	12367160	
29 Capital stock.....	6866240	-	*1087	-	*807	*171	104311	41465	259985	750643	1103082	1441180	3163508	
30 Paid-in or capital surplus.....	10298621	-	*798	-	-	*-165	75190	140578	507527	1009154	1735867	2071418	4758254	
31 Retained earnings, appropriated.	346577	-	-	-	-	-	*1367	*45	16960	44883	67114	146510	69698	
32 Retained earnings-unappropriated	1617141	-	*-273890	*-95527	*-163864	*-2540753	-1686703	-732415	-1429471	15083	940450	3198194	4386037	
33 Retained earnings (S Corp).....	*30541	-	-	-	-	*20286	-	-	-	*10255	-	-	-	
34 Less: Cost of treasury stock...	391533	-	-	-	-	-	*2739	*3633	*35898	316443	10232	12251	10337	
35 Total receipts.....	90356996	57622930	*-10281	*1206	*11513	39933	203132	423680	1029682	2694878	4263367	5982981	18093976	
36 Business receipts.....	12217863	3203655	*443	-	*7168	*6142	115601	79841	99432	281013	473366	800085	7151117	
37 Interest.....	71808404	51401884	*29	*330	*1404	*15987	47509	132078	737110	2094903	3362929	4593614	9420627	
38 Interest on govt. obligations....	586596	29451	-	-	-	-	*500	*1531	20150	62833	121890	214340	135901	
39 Rents.....	563587	159907	-	-	-	-	*461	*83	1368	7664	24320	29778	340006	
40 Royalties.....	845	-0	-	-	-	-	-	-	*249	*18	194	113	271	
41 Net S-T cap gain less net LT loss	50083	31878	-	-	-	-	-	-	*14	*310	590	1542	15748	
42 Net L-T cap gain less net ST loss	110964	58459	-	-	-	-	*2866	*340	*522	2347	2219	9657	34552	
43 Net gain, noncapital assets.....	1158880	796310	-	-	-	-	*77	*86	4504	8567	17026	24443	307868	
44 Dividends, domestic corporations.	20331	4321	-	-	-	-	-	-	64	2131	1585	4588	7642	
45 Dividends, foreign corporations..	*2765	829	-	-	-	-	-	-	-	-	2	838	1088	
46 Other receipts.....	3836679	1936235	*-10752	*876	*2942	*17804	36118	209711	166269	235091	259246	303983	679156	
47 Total deductions.....	87706898	56702705	*10226	*8718	*57959	*140774	340173	530239	1322180	3002043	4226365	4931640	16433875	
48 Cost of goods.....	4684902	-	-	-	-	-	-	-	-	*276	2542	16528	4665557	
49 Compensation of officers.....	1813026	397860	-	-	-	-	26116	18062	86352	217614	260700	285047	521275	
50 Salaries and wages.....	5100008	1826318	*7	-	*3163	*2751	31285	35497	85710	262690	479563	664560	1708464	
51 Repairs.....	323780	67636	-	-	*38	*40	*1054	1786	9319	27428	41937	54222	120319	
52 Bad debts.....	2811835	1666765	*9736	*1608	*392	*22918	50631	19741	26806	124486	124386	143360	621006	
53 Rent paid on business property...	1063200	542978	-	-	*291	*208	*6002	*7684	4772	28052	47827	80594	344793	
54 Taxes paid.....	1188126	487549	*324	-	*506	*182	5578	6377	21921	59873	106296	152321	347201	
55 Interest paid.....	54398721	44897465	-	-	*0	*38834	6633	25733	301363	878513	1460995	2034404	4754783	
56 Contributions or gifts.....	54384	4014	-	-	*2	-	*48	212	1159	3864	6572	10446	28068	
57 Amortization.....	111505	46229	-	-	-	-	*6076	*475	2076	4838	8773	15152	27886	
58 Depreciation.....	1151641	347456	-	-	*44	*84	3097	3786	19963	54867	96570	138944	486830	
59 Depletion.....	1046	922	-	-	-	-	-	*9	*37	*3	62	10	2	
60 Advertising.....	316645	30560	-	-	*24	*37	2239	764	7064	17967	27711	40956	189323	
61 Pension, prof sh, stock, annuity.	250578	50819	-	-	-	-	*901	*959	4331	15000	24066	38604	115897	
62 Employee benefit programs.....	658999	214203	-	-	-	-	*1751	3349	15646	41270	68903	87600	226278	
63 Net loss, noncapital assets.....	3208051	827033	-	*6055	*23415	*52172	106606	262443	403865	460080	374869	230094	461418	
64 Other deductions.....	10570451	5294900	*160	*1055	*30085	*23549	92156	143362	331796	805221	1094592	958798	1814777	
65 Total receipts less total deducts..	2650098	920225	*-20507	*-7512	*-46446	*-100842	-137041	-106559	-292498	-307165	37002	1051341	1660102	
Constructive taxable income from														
66 related foreign corporations....	4625	-	-	-	-	-	-	-	-	-	-	-	4625	
67 Net income (less deficit), total...	2068127	890773	*-20507	*-7512	*-46446	*-100842	-137541	-108091	-312648	-369998	-84888	837001	1528826	
68 Net income, total.....	6731238	2467384	*432	-	*1693	*2445	*16493	56748	200796	350191	632129	927080	2075848	
69 Deficit, total.....	4663111	1576610	*20940	*7512	*48139	*103286	154034	164839	513444	720189	717017	90079	547022	
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	821471	821471	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	*1763	-	-	-	-	*938	-	-	-	*825	-	-	-	
73 Statutory special deductions, total	1156920	599641	-	-	-	*1507	*5630	*46029	105188	46129	35012	30241	287542	
74 Net operating loss deduction....	1142603	596586	-	-	-	*1507	*5630	*46029	105143	44592	33896	27026	282193	
75 Dividends received deduction....	14317	3055	-	-	-	-	-	-	45	1537	1116	3215	5349	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	5578381	1869802	*432	-	*1693	-	*10863	10718	95608	303501	597135	896847	1791781	
78 Income tax before credits, total...	2011836	736125	*65	-	*254	-	*3128	2962	29629	103442	204370	306722	625139	
79 Regular tax.....	1918576	652782	*65	-	*254	-	*3118	2940	29145	101929	202784	304908	620651	
80 Personal holding company tax....	3	-	-	-	-	-	-	-	-	-	3	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	24108	16757	-	-	-	-	*10	*22	470	1513	1539	1416	2381	
83 Environmental tax.....	5392	2848	-	-	-	-	-	-	*14	-	44	379	2108	
84 Foreign tax credit.....	4595	174	-	-	-	-	-	-	-	-	-	40	4381	
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	1014	1014	-	-	-	-	-	-	-	-	-	-	-	
87 General business credit.....	6266	376	-	-	-	-	-	-	*207	381	726	911	3665	
88 Prior year minimum tax credit....	42929	3120	-	-	-	-	-	-	207	1209	2381	1860	34152	
89 Income tax after credits, total....	1957033	731442	*65	-	*254	-	*3128	2962	29215	101851	201263	303911	582941	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	27134	1345	10794	3959	2555	2416	2470	645	654	472	575	599	649
2 Total assets.....	2064695647	-	372316	643484	922817	1701459	5642726	4603682	10636240	17284569	41408459	95376784	1886103112
3 Cash.....	57024826	-	132869	163398	163594	280092	567824	392797	994707	1633876	2595815	4365516	45734336
4 Notes and accounts receivable....	463103304	-	18249	176729	278150	641019	2891778	1951541	4253756	4198355	8721948	21380435	418591345
5 Less: Allowance for bad debts.....	15606693	-	-	*114	*399	*5439	31645	77841	110373	334751	638758	1540207	12867168
6 Inventories.....	264219	-	-	-	-	-	*3595	*21	*8373	*514	15063	21748	214906
7 U.S. govt. obligations, total....	43849771	-	-	-	-	*4342	*4634	*5944	147652	825494	2477318	5410991	34973396
8 Tax-exempt securities.....	30504955	-	-	*94	-	*4201	*21040	-	*26495	34515	94805	221920	30101884
9 Other current assets.....	116746493	-	26157	34831	20782	124110	363520	403034	857622	661094	1538920	2595882	110120541
10 Loans to stockholders.....	7216784	-	*29709	18384	*54940	64915	20337	*25734	27478	9302	187982	598211	6179792
11 Mortgage and real estate loans...	948394168	-	*18821	*116388	*109206	227699	746355	939036	2498013	7107436	20444772	46854026	869332417
12 Other investments.....	340114942	-	*36633	*15426	183982	169331	477966	398205	772867	1854097	4073370	10334020	321799046
13 Depreciable assets.....	28707066	-	214457	203004	104785	194557	467188	369004	423936	488345	891012	1943321	23407456
14 Less: Accumulated depreciation	12691033	-	129548	97836	55493	95216	199931	111558	173854	224455	422538	879065	10301539
15 Depletable assets.....	*2736	-	-	-	-	-	-	-	*707	-	1461	-	568
16 Less: Accumulated depletion...	*88	-	-	-	-	-	-	-	*3	-	-	-	85
17 Land.....	2274196	-	-	*886	*8966	*28868	105788	24456	30979	104978	87238	233732	1648306
18 Intangible assets (Amortizable)...	8382088	-	*5426	4713	1593	24527	25424	28590	117994	75189	290085	441671	7368875
19 Less: Accumulated amortization	1825794	-	*2321	1279	731	5371	6174	11606	53491	41462	60879	212103	1430376
20 Other assets.....	48233706	-	21863	8859	53443	43823	185027	266325	813382	892043	1110846	3606685	41231411
21 Total liabilities.....	2064695647	-	372316	643484	922817	1701459	5642726	4603682	10636240	17284569	41408459	95376784	1886103112
22 Accounts payable.....	113026178	-	64919	11133	59892	124995	156166	107619	361828	529234	2176511	3768357	105665523
23 Mort, notes, and bonds under 1 yr	498205528	-	42201	74570	129256	323331	1494069	1411161	2790706	2736628	5049281	14291487	469862838
24 Other current liabilities.....	705275806	-	23974	44413	132028	189522	1906066	862303	4257548	11205252	26035876	55258422	605360403
25 Loans from stockholders.....	9154324	-	275016	111744	179797	195676	627312	289410	219717	241404	230777	280082	6503389
26 Mort, notes, bonds, 1 yr or more.	451761013	-	135567	140095	189333	268670	1019220	995238	1678519	1719668	2385393	8926893	434302416
27 Other liabilities.....	152075030	-	*27237	284994	511272	867745	3873042	4258169	9802836	13218714	8685454	19624221	90921345
28 Net worth.....	135197768	-	-196600	-23465	-278761	-268480	-3433149	-3320218	-8474915	-12366332	-3154834	-6772677	173487198
29 Capital stock.....	15935225	-	252197	87198	287885	100156	439695	118827	211061	989827	535381	1668486	11244511
30 Paid-in or capital surplus.....	98340153	-	138918	158473	110271	89488	415977	349404	648277	907848	1271322	3217757	91032418
31 Retained earnings, appropriated.	3492957	-	25	*5157	-	-	*531	*2717	22307	86338	163214	530006	2682663
32 Retained earnings-unappropriated	24250377	-	-432217	-284033	-674533	-516668	-4520190	-3959691	-9645642	-14407856	-5296837	-12109780	76097824
33 Retained earnings (S Corp).....	1286182	-	-115511	20416	9148	133649	249106	192068	299823	157579	196140	30330	113433
34 Less: Cost of treasury stock...	8107125	-	*40012	*10676	*11532	*75106	18267	23544	10740	100067	24054	109476	7683651
35 Total receipts.....	229967204	1949881	2173023	1139404	618949	990201	2027410	1523308	3042659	3763480	5084789	10515020	197139081
36 Business receipts.....	64925037	350979	2088965	1044687	596619	660938	1435305	1059226	1435194	738364	847671	1359650	53307509
37 Interest.....	139870406	1173088	13719	59632	14691	58488	236170	161814	522123	1347238	2799133	6897380	126586930
38 Interest on govt. obligations....	1445273	447	-	-	*275	*918	*2688	*4	1266	2692	12187	17927	1406869
39 Rents.....	1506155	22752	*1445	*3083	*1908	*4483	10295	3192	31028	18217	19705	73704	1316342
40 Royalties.....	74186	*1495	-	-	-	*2	*7	*728	-	*311	672	-	70972
41 Net S-T cap gain less net LT loss	179346	*1120	-	*2036	-	*1824	*820	-	*7118	*1226	310	2864	162029
42 Net L-T cap gain less net ST loss	1784556	68093	-	*103	*5	*804	13797	*970	6812	33369	6007	29484	1625110
43 Net gain, noncapital assets.....	2297744	53132	*36	-	*1082	*13	8593	*5910	17427	72674	266377	230734	1641767
44 Dividends, domestic corporations.	495732	2635	-	*223	*445	*1582	*1461	*788	1366	1896	2986	8039	474310
45 Dividends, foreign corporations..	100739	-	-	-	-	*294	-	*0	-	-	-	704	99740
46 Other receipts.....	17288030	276141	68857	29640	3924	260857	318273	290676	1020325	1547493	1129810	1894534	10447502
47 Total deductions.....	214375084	2234672	2063468	1193558	644489	876929	2232715	1773768	3331497	4135536	5227724	11029512	179631215
48 Cost of goods.....	12801211	*185307	*187441	*67557	*6674	*33900	104339	61312	137420	81475	103369	138926	11693491
49 Compensation of officers.....	2894735	66161	250758	156607	53216	75164	153701	124862	124377	130054	149824	251574	1358437
50 Salaries and wages.....	19857401	165363	437655	417514	59084	168536	321005	286991	412028	399818	435279	865109	15889018
51 Repairs.....	808786	7494	15472	9687	3244	5959	10286	6252	10578	12166	19246	49254	659149
52 Bad debts.....	10108822	65853	*24338	55095	*45151	26803	143611	84174	78028	226370	254557	574110	8530733
53 Rent paid on business property...	2552414	14651	118662	43081	24518	38320	45583	36100	55446	45113	37845	85603	2007490
54 Taxes paid.....	3283681	32250	64762	55791	11986	29447	58642	47941	68526	55423	84669	182358	2591888
55 Interest paid.....	102175698	880685	42530	57756	26750	182999	291654	196154	504731	816019	1672285	4112202	93391933
56 Contributions or gifts.....	397381	641	*891	*105	*50	404	1402	361	851	1545	3902	8091	397136
57 Amortization.....	1135528	3717	*1148	504	463	1930	4331	23339	17405	22140	40841	61783	957928
58 Depreciation.....	3922260	11346	28687	23787	7734	12078	36971	45501	44052	63714	92191	209234	3346965
59 Depletion.....	4825	4	-	-	-	-	*1	-	-	*14	543	1	4261
60 Advertising.....	2940582	7261	40223	10728	10068	16382	76610	32467	14393	20001	40077	72448	2599923
61 Pension, prof sh, stock, annuity.	955590	20877	*20020	*1170	*4662	*4324	14534	4693	6970	11027	24812	52906	789597
62 Employee benefit programs.....	1600902	17365	13303	16273	*3883	7136	16578	10650	19615	28793	45758	95146	1326401
63 Net loss, noncapital assets.....	8091037	272508	*22621	*55399	*18999	*30171	304913	305973	738459	1280406	718059	1560668	2782861
64 Other deductions.....	40844232	483189	794957	222505	368006	243376	648557	506997	1098618	941459	1504465	2710098	31322005
65 Total receipts less total deducts..	15921210	-284791	109555	-54154	-25540	113272	-205306	-250460	-288838	-372056	-142935	-514492	17507865
Constructive taxable income from													
66 related foreign corporations....	353885	156949	-	-	-	-	-	-	*751	-	124	16230	179830
67 Net income (less deficit), total...	14500732	-128288	109555	-54154	-25815	112355	-207994	-250464	-289353	-374748	-154998	-516189	16280826
68 Net income, total.....	22147122	424937	228382	82463	72097	157403	274052	162591	280263	355298	536338	1070066	18503233
69 Deficit, total.....	7646390	553225	118827	136617	97912	45049	482046	413055	569615	730046	691336	1586256	2222407
70 Net income (less def), Form 1120-A.	7937	-	*5253	*3646	*-962	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*9015	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	570160	*-4487	155895	24064	7590	102038	107579	45428	66231	42145	49443	-6137	-19628
73 Statutory special deductions, total	1952383	76593	*10442	*159	*1454	19244	24547	31009	97424	142516	79980	85054	1383961
74 Net operating loss deduction....	1639542	*74740	*10442	*2	*1142	18031	23443	*30384	96469	141096	77937	77861	1087994
75 Dividends received deduction....	308896	1852	-	*156	*312	*1214	*1103	*626	956	1306	2043	5382	293947
76 Public utility div paid deduction	*11	-	-	-	-	-	-	-	-	*11	-	-	-
77 Income subject to tax.....	19408255	339860	14413	14129	13521	35060	98134	50389	82368	146373	397093	984369	17232546
78 Income tax before credits, total...	6778343	110524	1967	2194	2530	7671	28645	16720	27202	49960	135785	337916	6057229
79 Regular tax.....	6689543	109642	1967	2194	2530	7622	28507	16042	26772	49175	134862	328588	5981642
80 Personal holding company tax....	*129	-	-	-	-	*7	-	-	-	-	-	119	2
81 Recapture taxes.....	5405	58	-	-	-	-	-	-	-	-	-	4638	709
82 Alternative minimum tax.....													

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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: Savings and loan
associations

MINOR INDUSTRY 6120 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.....	2182	140	*9	*3	*8	*6	102	75	224	308	440	435	433
2 Total assets.....	876561110	-	*87	*362	*2540	*4159	335345	577692	3940923	11402849	31870499	68943057	759483597
3 Cash.....	27189518	-	*87	*414	*1563	*2684	91997	139677	643604	1250277	2115561	3838446	19105208
4 Notes and accounts receivable....	52618115	-	-	-	*72	-	88612	157060	672114	1274264	3207256	5922171	41296567
5 Less: Allowance for bad debts.....	8429680	-	-	9	-	-	1866	*18963	35635	229602	507320	1098094	6538190
6 Inventories.....	115274	-	-	-	-	-	-	-	-	-	2167	4695	108413
7 U.S. govt. obligations, total....	36371110	-	-	-	-	-	-	*5944	142426	774142	2450296	5114215	27884086
8 Tax-exempt securities.....	1240121	-	-	-	-	-	-	*8598	34515	94549	192327	910132	910132
9 Other current assets.....	15298140	-	-	-	-	*7	11599	*26614	177144	433634	861189	1278445	12509508
10 Loans to stockholders.....	196317	-	-	-	-	-	-	*14925	6294	53443	15567	106089	106089
11 Mortgage and real estate loans...	558580331	-	-	-	-	*-0	*896	*108860	1360532	5854643	19338174	43431774	488485451
12 Other investments.....	163005065	-	-	-	-	-	*60544	*11942	327244	1192888	2821831	6863577	151727038
13 Depreciable assets.....	14210726	-	-	-	-	-	*280	*5083	57740	216450	633478	1440883	11856813
14 Less: Accumulated depreciation	6623565	-	-	-	-	-	*218	*2816	29789	95790	284556	666804	5543591
15 Depletable assets.....	*1272	-	-	-	-	-	-	-	*704	-	-	-	568
16 Less: Accumulated depletion...	85	-	-	-	-	-	-	-	-	-	-	-	85
17 Land.....	1576421	-	-	-	-	-	*7	*400	5502	28411	76617	190487	1274998
18 Intangible assets (Amortizable)...	3187761	-	-	-	-	-	-	-	*1794	4947	23407	59298	3098315
19 Less: Accumulated amortization	721463	-	-	-	-	-	-	-	*1471	*2444	5501	18073	693974
20 Other assets.....	18745730	-	-	-44	*905	*1469	83494	143891	595493	660219	989909	2374146	13896248
21 Total liabilities.....	876561110	-	*87	*362	*2540	*4159	335345	577692	3940923	11402849	31870499	68943057	759483597
22 Accounts payable.....	26336266	-	-0	*123	*13	-	1339	14124	167496	377757	1323863	2562559	21888992
23 Mort, notes, and bonds under 1 yr	58052804	-	*700	-	-	-	*55	*199	*74628	548143	830130	1984159	54614790
24 Other current liabilities.....	607814321	-	312	*10002	*77471	*3786	1424411	506152	3554248	10845189	25091090	54047843	512253819
25 Loans from stockholders.....	1084503	-	-	-	-	-	-	-	*366	*67816	137953	217495	660874
26 Mort, notes, bonds, 1 yr or more.	70399277	-	-	*1137	-	-	*3847	*13236	129416	174618	571601	1413968	68091454
27 Other liabilities.....	87547350	-	3383	*261856	*478205	*824814	3700679	4103982	9513642	12828643	8459417	18916534	28456193
28 Net worth.....	25326588	-	*-4308	*-272757	*-553149	*-824441	-4794986	-4060002	-9498872	-13439317	-4543556	-10199500	73517475
29 Capital stock.....	4785758	-	*31869	*1056	228047	-	*37487	*7010	49222	62721	296192	560048	3512105
30 Paid-in or capital surplus.....	47248689	-	-	*3806	57	-	100	*8111	335561	342636	590486	1539969	44427964
31 Retained earnings, appropriated.	2025139	-	-	-	-	-	-	*1930	20004	54144	154816	252990	1541255
32 Retained earnings-unappropriated	-27281741	-	*-36177	*-277618	*-781253	*-824441	-4832573	-4076862	-9903593	-13896745	-5565514	-12466107	25379140
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	1451258	-	-	-	-	-	-	*191	*67	*2073	19537	86400	1342990
35 Total receipts.....	75193319	1185963	*918	*639	*827	*29051	192860	198817	1033080	2225800	3563062	7125269	59637034
36 Business receipts.....	4604877	37971	-	-	-	-	*1286	5221	28098	67660	122021	339261	4003359
37 Interest.....	58633223	942097	*646	*627	*702	*185	18686	46291	243068	906944	2254320	4864652	49355005
38 Interest on govt. obligations....	113152	447	-	-	-	-	-	-	357	2692	7452	14407	87796
39 Rents.....	577624	4206	-	-	-	-	*677	1823	15587	5501	12504	38984	498343
40 Royalties.....	493	29	-	-	-	-	-	-	-	*231	20	-	213
41 Net S-T cap gain less net LT loss	10278	142	-	-	-	-	-	-	-	*5	16	1812	8303
42 Net L-T cap gain less net ST loss	1041222	48264	-	-	-	-	-	-	*16	2675	2614	15467	972184
43 Net gain, noncapital assets.....	1369774	5318	-	-	-	-	*2852	-	*248	11002	182945	211449	955960
44 Dividends, domestic corporations.	70857	2510	-	-	-	-	-	-	*80	818	2165	6933	58351
45 Dividends, foreign corporations..	37	-	-	-	-	-	-	-	-	-	-	3	34
46 Other receipts.....	8771782	144980	272	*13	*125	*28867	169359	145482	745626	1228270	979004	1632299	3697486
47 Total deductions.....	71882162	1516791	*26100	*51076	*20687	*36160	536695	507658	1416213	2668327	3791257	7636584	53674613
48 Cost of goods.....	325086	6601	-	-	-	-	-	-	-	*689	8494	43500	265802
49 Compensation of officers.....	1050039	58658	-	-	-	-	*1834	*1124	10754	40324	97378	172173	667793
50 Salaries and wages.....	5697225	101371	31	*35	*53	*64	1441	2727	17030	77637	208226	465824	4822786
51 Repairs.....	470446	5222	-	*3	-	-	-	*88	1307	5381	15232	32804	410410
52 Bad debts.....	3677819	11524	2890	*11856	-	-	*4016	*1625	26156	115202	198841	272973	3032737
53 Rent paid on business property...	737706	4418	-	*15	-	-	-	*7	910	3867	14031	28504	685955
54 Taxes paid.....	1270270	13893	*9	*4	1	-	*79	751	5009	18786	55329	118799	1057609
55 Interest paid.....	35988364	678159	*436	-	*1	*6	32688	14874	127580	448230	1240195	2677387	30768807
56 Contributions or gifts.....	55208	510	-	-	-	-	-	*4	189	962	3521	6777	43244
57 Amortization.....	314143	1141	-	-	322	-	-	-	242	1173	3224	9136	298904
58 Depreciation.....	1107724	7004	-	-	-	-	*9	*228	2681	12494	37481	79914	967913
59 Depletion.....	*21	4	-	-	-	-	-	-	-	*2	-0	-	14
60 Advertising.....	566386	4996	-	-	-	-	*39	92	1406	5724	20179	43847	490103
61 Pension, prof sh, stock, annuity.	341824	19844	-	-	-	-	-	*111	1500	6838	19932	43165	250434
62 Employee benefit programs.....	689332	12297	-	*5	-	-	*339	*197	2090	9323	29545	62911	572625
63 Net loss, noncapital assets.....	7400929	239833	*21709	37953	*18221	*25320	295123	304930	736127	1263127	711989	1537435	2209162
64 Other deductions.....	12189640	351318	*1024	*1206	*2088	*10770	201129	180901	483232	658566	1127658	2041436	7130313
65 Total receipts less total deducts..	3311158	-330828	*-25182	*-50437	*-19860	*-7108	-343835	-308841	-383134	-442528	-228195	-511315	5962422
Constructive taxable income from													
66 related foreign corporations.....	-0	-	-	-	-	-	-	-	-	-	-	-0	-
67 Net income (less deficit), total...	3198006	-331275	*-25182	*-50437	*-19860	*-7108	-343835	-308841	-383491	-445220	-235647	-525723	5874625
68 Net income, total.....	8979737	130160	-	-	-	*14645	*976	*28430	110484	194088	375046	772586	7353321
69 Deficit, total.....	5781730	461435	*25182	*50437	*19860	*21754	344812	337272	493975	639308	610693	1298308	1478695
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	1262102	73020	-	-	-	*14645	-	*27362	89965	114926	72265	60472	809448
74 Net operating loss deduction.....	1211745	*71255	-	-	-	*14645	-	*27362	89910	*114363	70824	55879	767507
75 Dividends received deduction.....	48307	1765	-	-	-	-	-	*55	551	1440	4575	39920	39920
76 Public utility div paid deduction	*11	-	-	-	-	-	-	-	-	*11	-	-	-
77 Income subject to tax.....	7719410	57660	-	-	-	-	*976	*1069	20519	79185	302783	712208	6545010
78 Income tax before credits, total...	2664079	20353	-	-	-	*13	*330	*632	6340	26470	103293	239300	2267347
79 Regular tax.....	2634409	19832	-	-	-	-	*330	*186	6326	26438	102786	235152	2243358
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	110	58	-	-	-	-	-	-	-	-	-	-	53
82 Alternative minimum tax.....	20567	403	-	-	-	-	-	423	*4	*31	483	3894	15329
83 Environmental tax.....	8916	61	-	-	-	*13	-	*23	*52	*4	69	265	8430
84 Foreign tax credit.....	85	-0	-	-	-	-	-	-	-	-	-	-0	85
85 U.S. Possessions tax credit.....	974	-	-	-	-	-	-	-	-	15	162	797	-
86 Nonconventional source fuel credit.	26	26	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	29976	256	-	-	-	-	-	-	*181	-	347	1969	27224
88 Prior year minimum tax credit.....	23537	75	-	-	-	-	-	-	-	*9	251	661	22542
89 Income tax after credits, total....	2609481	19997	-	-	-	*13	*330	*632	6159	26447	102534	235873	2217496

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3247	*10	*384	*1047	*441	618	507	128	50	28	4	17	12
2 Total assets.....	178413316		*14523	*172453	*177246	450370	1058620	899261	725036	1015846	235236	2575089	171089635
3 Cash.....	3118107		*2523	*12451	*16624	32263	77791	39359	10599	71253	1082	70361	2783801
4 Notes and accounts receivable....	107066752			*133313	*87642	296999	831925	740265	708591	798170	251473	1619488	101598886
5 Less: Allowance for bad debts.....	2343601			*105		*2593	*7509	*33503	*18332	52442	19878	100833	2108407
6 Inventories.....	*48503									*514		12647	35342
7 U.S. govt. obligations, total....	*2099158					*1941				22170		2338	2072709
8 Tax-exempt securities.....	6188630											18855	6169775
9 Other current assets.....	12415454		*7930	*7811	*113	*35009	62310	79218	5485	11596	1989	165467	12038526
10 Loans to stockholders.....	298795			*6302	*1214	*8755	*11792	*349	*1566			95	268722
11 Mortgage and real estate loans...	4217631					*7959	*1525			*74937		126061	4007148
12 Other investments.....	34674007			*498	*59596	*30721	47636	*44622	*6525	*22836	1675	472549	33987349
13 Depreciable assets.....	2701042		*2709	*38266	*13762	44682	61523	35172	19568	66159	6024	74584	2338595
14 Less: Accumulated depreciation	1312810		*387	*34136	*6268	20285	25678	18642	10581	27714	2771	32586	1133763
15 Depletable assets.....													
16 Less: Accumulated depletion...													
17 Land.....	205880			*886	*3386	*728	*57	*6821	*7152	*1388	70	1598	183795
18 Intangible assets (Amortizable)...	1532097			*1271	*33	*681	*1222	*2706	*2631	*4202	2060	19797	1497494
19 Less: Accumulated amortization	207551			*97	*13	*673	*828	*1508	*1251	*715	1234	7816	193415
20 Other assets.....	7711221		*1749	*5992	*1159	*14184	-3147	*4402	*-6918	23490	-5254	132484	7543080
21 Total liabilities.....	178413316		*14523	*172453	*177246	450370	1058620	899261	725036	1015846	235236	2575089	171089635
22 Accounts payable.....	43757421		*88	*704	*56	*30251	44233	5601	23496	17853	3752	30639	43600749
23 Mort, notes, and bonds under 1 yr	22359731			*4248	*8302	123272	316503	385711	247476	423042	27928	840742	19982507
24 Other current liabilities.....	25634094			*3970	*7186	38031	50177	58617	71883	80287	9444	81372	25233128
25 Loans from stockholders.....	3410680		*4241	*43226	*10983	*26372	85657	*35501	*32245	*39942	7594		3124920
26 Mort, notes, bonds, 1 yr or more.	43147619			*44541	*46067	*18042	119495	198970	*180405	196809	101915	873650	41367726
27 Other liabilities.....	10672288			*1937	*3	*6523	61660	*60073	*72054	61358	13757	119864	10275057
28 Net worth.....	29431482		*10194	*73827	*104650	207880	380895	154788	97477	196554	70846	628823	27505549
29 Capital stock.....	2679859		*30333	*19945	*8361	40427	77963	22581	14819	41336	264	162247	2621584
30 Paid-in or capital surplus.....	15362950			*14141	*3729	*18289	42133	*27227	*20285	*37613	29969	539924	14629641
31 Retained earnings, appropriated.	*224446								*20				224426
32 Retained earnings-unappropriated	12932003		*-2067	*28982	*93083	146614	235443	80207	45598	30042	25631	-57936	12306406
33 Retained earnings (S Corp).....	267982		*-18071	*15120	*9540	*72453	*29221	*37073	*17189	*88719	16738		
34 Less: Cost of treasury stock...	2035757			*4362	*10063	*69902	*3866	*12299	*433	1156	1755	15412	1916509
35 Total receipts.....	30440075		*7279	*157172	*113159	*60763	335136	303028	165617	377138	75008	806137	27736579
36 Business receipts.....	15340269		*6217	*157172	*95080	*54611	99658	205453	234380	115820	107642	41080	328036
37 Interest.....	11052278		*58	*5803	*2603	*18026	75941	41105	*35270	*174143	23503	480090	10195735
38 Interest on govt. obligations....	*241157				*209							1460	239488
39 Rents.....	187871			*150	*335		*61	*113	*146	*406		9656	177006
40 Royalties.....	*64694						*7						64687
41 Net S-T cap gain less net LT loss	*99309					*1353							97957
42 Net L-T cap gain less net ST loss	255532				*5		*498		*70			292	254667
43 Net gain, noncapital assets.....	225394				*1082		*13	*16	*18	*26964	7408	728	189166
44 Dividends, domestic corporations.	60792					*966	*222	*8	*61			309	59225
45 Dividends, foreign corporations..	*30644					*294		*-0					30350
46 Other receipts.....	2882134		*1004	*12126	*1919	214826	20859	27404	*14250	67982	3017	-14433	2533181
47 Total deductions.....	27595847		*13950	*144401	*110423	*52321	298964	277676	270794	158242	331862	52661	852092
48 Cost of goods.....	3354460					*2063				*1961		44260	3306176
49 Compensation of officers.....	221807		*322	*13086	*6065	*14181	21925	19907	16631	16228	2527	14083	96852
50 Salaries and wages.....	5256766		*4575	*77044	*26858	*12817	27832	50208	66285	29569	73549	11643	4742375
51 Repairs.....	64460		*94	*2231	*1049	*297	682	2908	1173	779	1478	146	4348
52 Bad debts.....	1945645		*169	*12808	*14212	*4352	13856	44833	36840	19740	55464	8572	152746
53 Rent paid on business property...	531920		*788	*4332	*3719	*1466	7930	10689	7842	3576	10120	1241	17425
54 Taxes paid.....	782400		*170	*1215	*4879	*2361	4821	9633	9807	4306	9449	2491	22575
55 Interest paid.....	8451350			*6626	*4926	*4427	142123	50921	42799	45642	82586	16496	156152
56 Contributions or gifts.....	12399			*4	*1	*16	416	*198	*58	*183	37	336	11150
57 Amortization.....	248868		*9	*44	*7	*162	*258	*586	*526	*407	154	14375	232340
58 Depreciation.....	471902		*330	*387	*2751	*731	2398	6031	3130	1959	10926	888	56226
59 Depletion.....													
60 Advertising.....	271215		*8	*270	*2066	*379	*4755	2861	6534	1023	4969	165	10520
61 Pension, prof sh, stock, annuity.	126831				*93	*486	*1981	*880	*556	*819	188	1689	120139
62 Employee benefit programs.....	301010		*1054	*68	*239	*983	3557	*1393	*961	4469	535	6177	281574
63 Net loss, noncapital assets.....	24099					*722		*100	*61	*3306		19219	691
64 Other deductions.....	5530713		*7486	*38435	*36760	*19086	78737	68670	73321	32855	55947	7577	197949
65 Total receipts less total deducts..	2844228		*-6671	*12771	*2737	*8442	36172	25382	32234	7375	45276	22347	-45955
Constructive taxable income from													
66 related foreign corporations.....	40779												40779
67 Net income (less deficit), total...	2643850		*-6671	*12771	*2737	*8233	36172	25382	32234	7375	45276	22347	-47415
68 Net income, total.....	2884347		*545	*14145	*13921	*9204	37132	30533	32947	13481	63886	22347	108334
69 Deficit, total.....	240496		*7216	*1374	*11184	*971	*960	*5151	*713	*6105	18610		155750
70 Net income (less def), Form 1120-A.	*2919												
71 Net income (less def), Form 1120-F.													
72 Net income (less def), Form 1120S..	115932			*14145	*4521	*464	*31124	*4680	*16113	*-325	*35048	10163	
73 Statutory special deductions, total	94432		*99				*1337	*769	*1295	*214	*8915		3707
74 Net operating loss deduction....	46977		*99				*589	*613	*1289	*171	*8814		1699
75 Dividends received deduction....	45561						*748	*156	*6	*43			216
76 Public utility div paid deduction													
77 Income subject to tax.....	2751996		*446	*9400	*8740	*4671	24290	*15541	*7814	*19922	12183	104644	2544345
78 Income tax before credits, total...	959721		*139	*1410	*1705	*1018	5959	*4994	*2544	*6961	4152	36209	894630
79 Regular tax.....	955154		*139	*1410	*1705	*1018	5959	*4994	*2544	*6767	4142	36087	890389
80 Personal holding company tax.....													
81 Recapture taxes.....													
82 Alternative minimum tax.....	*1001									*183		15	802
83 Environmental tax.....	3566									*11	10	106	3439
84 Foreign tax credit.....	*33516												33516
85 U.S. Possessions tax credit.....	613									613			
86 Nonconventional source fuel credit.													
87 General business credit.....	1720												1720
88 Prior year minimum tax credit.....	9318												9318
89 Income tax after credits, total....	914553		*139	*1410	*1705	*1018	5959	*4994	*2543	*6348	4152	36209	850076

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2346	*29	*989	*18	*291	*354	342	81	70	26	28	34	83
2 Total assets.....	207774788	-	*11405	*2042	*108742	*271387	725946	537350	1045729	999050	1989913	5653667	196429555
3 Cash.....	7138904	-	*869	*291	*27272	*16837	82213	*57441	33996	61643	186109	68680	6603551
4 Notes and accounts receivable....	126053372	-	102	181	*67186	*176700	535905	*158445	686389	600464	1065522	4157159	118605319
5 Less: Allowance for bad debts.....	2271558	-	-	-	-	*131	*10717	*1438	*23011	*15061	31767	76946	2112487
6 Inventories.....	48798	-	-	-	-	-	-	-	-	-	9448	2918	36432
7 U.S. govt. obligations, total....	*1022366	-	-	-	-	*2401	-	-	*1358	-	-	-	1018607
8 Tax-exempt securities.....	*259770	-	-	-	-	-	-	-	*7270	-	-	-	252501
9 Other current assets.....	40863351	-	34	*512	*6083	*2750	34887	*16230	123535	*6947	200032	268546	40203794
10 Loans to stockholders.....	2489919	-	*9945	*193	*2742	*13226	*2951	*645	*-0	*382	120981	225369	2113484
11 Mortgage and real estate loans....	*748237	-	-	-	-	-	-	*42360	-	*18923	84727	8925	593303
12 Other investments.....	25626845	-	*460	*775	*4139	*52216	*36915	*178821	*108830	257394	235569	697011	24054716
13 Depreciable assets.....	4165071	-	*1000	*709	*1546	*9128	97499	*39144	78438	*8196	129567	32063	3767781
14 Less: Accumulated depreciation	1283404	-	*1000	*619	*207	*3129	60484	*8417	11550	*4753	71433	11430	1110381
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	52084	-	-	-	-	*609	-	-	-	*396	558	561	49959
18 Intangible assets (Amortizable)..	871606	-	48	*33	*76	*588	*308	*12624	*2513	*16436	7624	24550	806807
19 Less: Accumulated amortization	187028	-	48	*33	*38	*246	*121	*2801	*761	*7563	2500	7517	165399
20 Other assets.....	2176456	-	*-5	-	*-56	*439	*6590	*44297	38722	*55646	55476	263777	1711568
21 Total liabilities.....	207774788	-	*11405	*2042	*108742	*271387	725946	537350	1045729	999050	1989913	5653667	196429555
22 Accounts payable.....	17898593	-	*592	141	*44298	*16741	*46398	*6387	86686	*12405	236454	389787	17058703
23 Mort, notes, and bonds under 1 yr	104974243	-	-	*16657	*47109	*78543	*116985	*46288	*283075	*364162	798222	3706915	99516289
24 Other current liabilities.....	21976316	-	14	3	*10519	*23116	97891	*16015	42278	53531	356966	129733	21246251
25 Loans from stockholders.....	2838097	-	*460	*6234	*811	*78319	*144018	*53724	*40249	*122679	486	277	2390839
26 Mort, notes, bonds, 1 yr or more.	34004143	-	-	-	*54973	*59948	199868	*205735	322025	*251879	527214	995917	31386584
27 Other liabilities.....	6268692	-	*8872	5	*-0	*21335	*8444	*88034	*25741	*4295	41916	159687	5910365
28 Net worth.....	19814704	-	*1468	*-20997	*-48968	*-6614	112343	121167	245677	190100	28655	271351	18920523
29 Capital stock.....	1374309	-	*356	*106	*4608	*7145	64585	12640	25501	107069	20869	74207	1057222
30 Paid-in or capital surplus.....	13944481	-	*346	-	*11839	-	*121863	*53714	*97008	*114045	84415	387721	13073529
31 Retained earnings, appropriated.	33139	-	25	-	-	*531	-	-	-	*595	27	31851	110
32 Retained earnings-unappropriated	4340132	-	*-465	*-21103	*-30001	*26239	-123184	*9310	25880	-31319	-88826	-221967	4795568
33 Retained earnings (S Corp).....	239445	-	*1206	-	*-33946	*-39370	*49147	*45626	97642	*5136	13111	-	100891
34 Less: Cost of treasury stock....	116802	-	-	-	*1469	*627	*599	*124	*355	*5427	941	462	106799
35 Total receipts.....	29496755	*257310	*35878	*22493	*66455	*67615	268773	136280	195589	146574	274466	555652	27469670
36 Business receipts.....	10435166	*33653	*20351	*16	*64890	*51849	223040	*97021	138970	*47544	112052	255435	9390345
37 Interest.....	17061200	*152287	*5688	*22156	*891	*12483	16027	*21032	*26776	28273	139043	277083	16359461
38 Interest on govt. obligations....	46349	-	-	-	-	*-0	*770	-	*818	-	4573	997	39191
39 Rents.....	54770	17781	-	-	*229	-	*73	-	*844	*363	162	409	34909
40 Royalties.....	*2415	*1	-	-	-	-	-	*728	-	-	113	-	1573
41 Net S-T cap gain less net LT loss	22570	*977	-	-	-	-	-	-	*5553	*1194	-	-	14846
42 Net L-T cap gain less net ST loss	164200	*18974	-	-	-	-	-	-	*530	*7548	11	378	136758
43 Net gain, noncapital assets.....	352422	44185	-	-	-	-	-	*610	*174	-	11185	10294	285974
44 Dividends, domestic corporations..	11417	84	-	-	*8	-	*55	-	*136	*916	19	-	10199
45 Dividends, foreign corporations..	32564	-	-	-	-	-	-	-	-	-	-	-	32564
46 Other receipts.....	1313684	*-10632	*9840	321	*438	*3284	*28808	*16888	*21788	60736	7308	11055	1163852
47 Total deductions.....	26934725	*206424	*23645	*39204	*109082	*64138	257461	137438	178095	156835	267598	551433	24943372
48 Cost of goods.....	309463	-	-	-	*69	*94	*194	*1166	*9956	*982	46108	32000	218894
49 Compensation of officers.....	314586	792	-	-	*3999	*6097	*21692	*15352	15715	*2271	2802	9812	236054
50 Salaries and wages.....	2454400	37236	-	-	*19124	*11988	*16466	*7528	27075	*10230	12611	30225	2281921
51 Repairs.....	36960	202	*216	-	*226	*607	*686	*165	320	*79	257	709	33493
52 Bad debts.....	2089328	*41541	-	-	*36498	*10354	*24207	*3491	*5636	*18710	6747	71022	1871122
53 Rent paid on business property...	382539	2281	*377	*44	*1445	*2752	6532	*1371	3524	*1240	1298	9841	351834
54 Taxes paid.....	346241	*12122	*212	*31	*1182	*1714	4014	*2447	4010	2218	2459	5741	310090
55 Interest paid.....	12235944	85124	4654	22136	*8520	*10715	39431	*24925	65369	61138	107292	296403	11510238
56 Contributions or gifts.....	7954	101	-	-	*45	*124	*14	*19	*123	*6	15	13	7496
57 Amortization.....	86898	602	-	-	*57	*61	*58	*1419	*614	*3645	1058	2543	76840
58 Depreciation.....	1131417	*1780	*25	*73	*1178	*1042	5033	*16660	9362	*17012	27837	30976	1020438
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	959764	1027	*64	-	*344	*497	*55510	*542	*512	*1596	1392	1751	896529
61 Pension, prof sh, stock, annuity.	132827	141	-	-	*373	*338	*2019	-	*599	*81	433	426	128417
62 Employee benefit programs.....	169236	2691	-	-	*178	*681	*1540	*615	1384	*139	1894	3192	156922
63 Net loss, noncapital assets.....	73249	-	*79	*16593	*778	-	*3081	-	*28	*12617	1238	161	38674
64 Other deductions.....	6203918	*20784	*18018	*327	*35065	*17075	76987	*61736	33869	24872	54158	56619	5804408
65 Total receipts less total deducts..	2562030	*50886	*12234	*-16712	*-42627	*3478	11312	*-1158	17494	-10261	6868	4219	2526298
Constructive taxable income from													
66 related foreign corporations.....	6823	-	-	-	-	-	-	-	-	-	-	-	6823
67 Net income (less deficit), total...	2522504	*50886	*12234	*-16712	*-42627	*3478	10541	*-1158	16676	-10261	2295	3222	2493930
68 Net income, total.....	2798919	61544	*12420	22	*602	*3589	36125	*9360	23766	*6855	18471	36634	2589530
69 Deficit, total.....	276415	*10658	*186	*16734	*43229	*112	25584	*10518	*7090	*17116	16175	33413	95600
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-243	*-243	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	21386	-	*12392	-	*-22922	*926	*27491	*6108	*11953	*3109	4458	-	-22127
73 Statutory special deductions, total	240524	59	3	-	*5	*484	*91	-	*407	*2388	1845	15657	219585
74 Net operating loss deduction....	216945	-	3	-	-	*484	*52	-	*311	*1746	1832	15657	196859
75 Dividends received deduction.....	23580	59	-	-	*5	-	*39	-	*96	*642	13	-	22726
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2462969	61486	25	22	*602	*2068	*1937	*2365	*8586	*1237	12167	20977	2351497
78 Income tax before credits, total...	871432	12830	5	3	*199	*310	*365	*1006	*2918	*662	4283	7178	841673
79 Regular tax.....	851614	12793	5	3	*199	*310	*365	*775	*2918	*355	4183	7112	822596
80 Personal holding company tax....	3	-	-	-	-	-	-	-	-	-	-	3	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	16560	-	-	-	-	-	-	*231	-	*306	94	51	15878
83 Environmental tax.....	3254	37	-	-	-	-	-	-	-	-	6	11	3199
84 Foreign tax credit.....	553	-	-	-	-	-	-	-	-	-	-	-	553
85 U.S. Possessions tax credit.....	626	-	-	-	-	-	57	-	-	-	379	190	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*9942	14	-	-	-	*75	-	-	-	-	20	-	9833
88 Prior year minimum tax credit.....	*5518	-	-	-	-	-	-	-	*25	-	-	4	5489
89 Income tax after credits, total....	854793	12816	5	3	*199	*235	*308	*1006	*2892	*662	3884	6984	825798

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	19359	1167	9412	2891	1815	1439	1519	361	310	109	104	113	121
2 Total assets.....	801946434	-	346301	468627	634289	975543	3522815	2589380	4924551	3866823	7312810	18204970	759100325
3 Cash.....	19578297	-	129390	150242	118136	228308	315823	156320	306508	250702	293063	388030	17241776
4 Notes and accounts receivable....	177365065	-	*18148	43234	123251	167321	1435335	895770	2186662	1525457	4197698	9681617	157090573
5 Less: Allowance for bad debts.....	2561855	-	-	-	*399	*2715	*11554	*23936	33395	37645	79793	264334	2108084
6 Inventories.....	51644	-	-	-	-	-	*3595	*21	*8373	-	3448	1488	34719
7 U.S. govt. obligations, total....	4357137	-	-	-	-	-	*4634	-	*3868	*29182	27021	294438	3997994
8 Tax-exempt securities.....	22816433	-	-	*94	-	*4201	*21040	-	*10627	-	256	10738	22769477
9 Other current assets.....	48169548	-	18193	26508	14586	86344	254723	280971	551457	208916	475711	883425	45368713
10 Loans to stockholders.....	4231754	-	*19764	*11889	*50984	42934	5594	*24741	10987	*2626	13558	357180	3691497
11 Mortgage and real estate loans...	384847970	-	*18821	*116388	*109206	219740	743934	787816	1137481	1158932	1021871	3287266	376246515
12 Other investments.....	116809025	-	*36173	*14153	*120248	86395	332871	162819	330268	380978	1014294	2300883	112029942
13 Depreciable assets.....	7630227	-	210748	164030	89476	140747	307887	289606	268190	197541	121944	395791	5444267
14 Less: Accumulated depreciation	3471254	-	128161	63081	49018	71802	113551	81683	121934	96199	63777	168245	2513803
15 Depletable assets.....	*1464	-	-	-	-	-	-	-	*3	-	-	1461	-
16 Less: Accumulated depletion...	*3	-	-	-	-	-	-	-	*3	-	-	-	-
17 Land.....	439811	-	-	-	*5581	*27531	105723	*17235	18325	74782	9993	41087	139555
18 Intangible assets (Amortizable)...	2790624	-	*5378	3408	*1484	23258	23894	13261	111056	49605	256994	338026	1964258
19 Less: Accumulated amortization	709752	-	*2273	1149	*680	4451	5225	7296	50008	30740	51644	178697	377588
20 Other assets.....	19600299	-	20120	*2910	*51435	27731	98090	73734	186085	152687	70714	836278	18080515
21 Total liabilities.....	801946434	-	346301	468627	634289	975543	3522815	2589380	4924551	3866823	7312810	18204970	759100325
22 Accounts payable.....	25033898	-	64240	10164	*15526	78003	64196	81506	84151	121219	612441	785373	23117079
23 Mort, notes, and bonds under 1 yr	312818750	-	41502	*53665	*73845	121517	1060526	978963	2185527	1401282	3393000	7759670	295749253
24 Other current liabilities.....	49851074	-	23649	30438	36853	124589	333588	281519	589140	226244	578377	999474	46627205
25 Loans from stockholders.....	1821044	-	270315	*62284	168003	90985	397637	200185	146857	*10967	84744	62311	326756
26 Mort, notes, bonds, 1 yr or more.	304209974	-	135567	*94418	88292	190680	696010	577298	1046675	1096362	1184663	5643358	293456651
27 Other liabilities.....	47586701	-	*14983	*21196	*33065	*15073	102259	6079	191399	324418	170364	428137	46279730
28 Net worth.....	60624994	-	-203954	196462	218706	354695	868600	463829	680803	686331	1289222	2526648	53543652
29 Capital stock.....	7095300	-	189639	66092	46869	52585	259660	76596	121519	778701	218056	871984	4413600
30 Paid-in or capital surplus.....	21784033	-	138572	140526	*94647	71199	251881	260352	195421	413553	566453	750143	18901284
31 Retained earnings, appropriated.	1210233	-	-	*5157	-	-	-	*787	*2284	*31599	8371	245164	916871
32 Retained earnings-unappropriated	34259982	-	-393507	-14295	43637	134921	200124	27654	186472	-509834	331872	636229	33616709
33 Retained earnings (S Corp).....	778755	-	-98646	5295	33553	100567	170738	109369	184993	63724	166291	30230	12542
34 Less: Cost of treasury stock...	4503309	-	*40012	*6314	-	*4577	*13803	*10930	9886	*91411	1821	7202	4317354
35 Total receipts.....	94837055	499330	1979055	1003113	490903	558399	1262719	885184	1648373	1013969	1172252	2027962	82295797
36 Business receipts.....	34544725	273138	1911442	949590	477118	509431	1005526	722604	1152306	515517	572448	426918	26018685
37 Interest.....	53123704	78646	7385	31046	10495	27795	125515	53385	217009	237877	382266	1275555	50676729
38 Interest on govt. obligations....	1044616	-	-	-	*66	*918	*1918	*4	*90	-	163	1063	1040394
39 Rents.....	685890	*766	*1445	*2933	*1345	*4483	9485	*1256	14451	11947	7039	24656	606084
40 Royalties.....	*6585	1464	-	-	-	*2	-	-	*80	538	-	4500	-
41 Net S-T cap gain less net LT loss	47189	1	-	*2036	-	*471	*820	-	*1565	*26	294	1052	40924
42 Net L-T cap gain less net ST loss	323602	*855	-	*103	-	*804	13299	*970	*6195	*23146	3382	13346	261502
43 Net gain, noncapital assets.....	350154	*3629	*36	-	-	-	5725	*5282	17005	34708	64839	8262	210668
44 Dividends, domestic corporations.	352666	41	-	*223	*438	*616	*1184	*780	*1088	*162	802	797	346536
45 Dividends, foreign corporations..	37493	-	-	-	-	-	-	-	-	-	-0	701	36792
46 Other receipts.....	4320431	140789	58746	17181	*1442	13880	99247	100902	238662	190505	140481	265614	3052983
47 Total deductions.....	87962351	497506	1869323	992855	462398	477668	1160883	857878	1578946	978512	1116207	1989402	75980772
48 Cost of goods.....	8812201	*178706	*187441	*67557	*6605	*33806	102082	60146	127465	*77843	48767	19166	7902619
49 Compensation of officers.....	1308303	6388	250758	143521	43151	54887	102850	88479	81277	71231	47117	55505	357737
50 Salaries and wages.....	6449010	22181	360580	390620	27090	128652	252894	210452	338355	238402	202799	235049	4041936
51 Repairs.....	236920	1977	13024	8634	2721	4670	6692	4825	8172	5228	3611	11395	165971
52 Bad debts.....	2396030	*12619	*8641	*29027	*4301	*2593	70556	42219	26495	36994	40396	77368	2044821
53 Rent paid on business property...	900249	7165	113953	39303	21608	27638	28362	26881	47437	29886	21276	29834	506907
54 Taxes paid.....	884770	6064	63326	50877	8441	22912	44915	34935	55201	24970	24390	35243	513496
55 Interest paid.....	45500039	117402	30815	30693	13802	30154	168614	113555	266140	224064	308301	982260	43214238
56 Contributions or gifts.....	321820	*30	*891	*102	*3	*265	973	140	481	394	329	965	317247
57 Amortization.....	485620	*1965	*1148	*460	*77	1706	4015	21334	16022	16914	36404	35729	349844
58 Depreciation.....	1211218	2233	28274	20964	5824	8638	25898	25484	30050	23281	25985	42118	972468
59 Depletion.....	*4804	-	-	-	-	*1	-	-	*12	543	1	4247	-
60 Advertising.....	1143217	1230	39889	8662	*9344	11130	18200	25299	11451	7713	18341	16330	975627
61 Pension, prof sh, stock, annuity.	354107	891	*20020	*1170	*4196	*3499	10534	3702	4315	3289	4259	7626	290607
62 Employee benefit programs.....	441323	*2378	*12249	16200	*3466	5472	11142	8445	15180	14861	13784	22866	315280
63 Net loss, noncapital assets.....	592760	*32675	*833	*853	-	*4851	*5987	*944	2243	1355	4832	3853	534334
64 Other deductions.....	16919961	103602	737481	184212	311768	136794	301771	191038	548663	202073	315072	414093	13473393
65 Total receipts less total deducts..	6874705	1823	109732	10258	28505	80731	101836	27305	69426	35458	56045	38560	6315026
Constructive taxable income from													
66 related foreign corporations.....	306282	156949	-	-	-	-	-	-	*751	-	124	16230	132228
67 Net income (less deficit), total...	6136371	158772	109732	10258	28439	79814	99918	27301	70087	35458	56007	53727	5406859
68 Net income, total.....	7484120	232687	201817	68520	62290	102037	206417	91854	132532	90470	120474	152512	6022510
69 Deficit, total.....	1347748	73915	92085	58262	*33852	*22223	106499	64552	62445	55012	64467	98785	615651
70 Net income (less def), Form 1120-A.	*5018	-	*5253	*727	*-962	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	9258	9258	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	432841	*-4487	129358	19543	30048	69988	75409	23208	54603	3988	34821	-6137	2499
73 Statutory special deductions, total	355324	3415	*10439	*159	*1449	*2778	23687	*2353	6838	16287	5870	5216	276833
74 Net operating loss deduction....	163875	3386	*10439	*2	*1142	*2313	22778	*1733	6077	*16173	5281	4626	89925
75 Dividends received deduction....	191449	29	-	*156	*307	*465	*909	*620	*762	*114	589	590	186908
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	6473881	*220269	14388	*4707	*4178	28321	70931	31415	45449	46029	69959	146540	5791695
78 Income tax before credits, total...	2283111	77201	*1962	*780	*627	6330	21990	10087	15401	15866	24057	55229	2053580
79 Regular tax.....	2248366	*76878	*1962	*780	*627	6294	21853	10087	14985	15614	23751	50236	2025299
80 Personal holding company tax....	*126	-	-	-	-	*7	-	-	-	-	-	116	2
81 Recapture taxes.....	5295	-	-	-	-	-	-	-	-	-	-	4638	656
82 Alternative minimum tax.....	20637	67	-	-	-	-	*137	-	*268	*240	257	146	19520
83 Environmental tax.....	8496	255	-	-	-	-	*1	-	*16	*12	18	92	8101
84 Foreign tax credit.....	*168641	52034	-	-	-	-	-	-	*19	47	4013	112527	-
85 U.S. Possessions tax credit.....	1039	-	-	-	-	-	-	-	-	-	-	1039	-
86 Nonconventional source fuel credit.	111	-	-	-	-	-	-	-	-	-	102	-	10
87 General business credit.....													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	18899	516	10488	3137	1721	842	1430	256	178	74	73	67	116
2 Total assets.....	1182170992	-	236429	539731	608061	628626	2916454	1832959	2755087	2616609	5291159	10285381	1154460497
3 Cash.....	33371697	-	99927	145257	183393	199200	604825	252348	391991	327054	402461	600912	30164327
4 Notes and accounts receivable....	243365838	-	*27567	112647	50852	154529	524702	314292	398550	375151	1216867	2386174	237804507
5 Less: Allowance for bad debts.....	378229	-	-	-	*97	-	*2623	-	*6474	*1183	4852	22666	340335
6 Inventories.....	139521	-	-	-	-	-	*5655	*17	*23509	*6069	4447	60201	39623
7 U.S. govt. obligations, total....	104856004	-	-	-	*30581	*7765	83650	*35511	141543	294024	367232	1195000	102700698
8 Tax-exempt securities.....	1677988	-	-	*139	-	-	*18930	*21586	*155855	*82446	53494	20585	1324952
9 Other current assets.....	385650484	-	10728	52734	99077	131847	389797	397915	336881	416848	1091047	2039613	380683998
10 Loans to stockholders.....	965637	-	21654	*36593	*32490	-	33265	*15386	*147011	*6741	12480	156660	503358
11 Mortgage and real estate loans...	7276537	-	-	*4269	*4468	-	*3211	-	*78277	*1219	48499	14262	7122330
12 Other investments.....	355084337	-	*8845	*100978	131959	75784	776038	631606	852817	869384	1819575	2448499	347368852
13 Depreciable assets.....	15860083	-	138983	169931	112443	69848	502496	174329	234082	193985	329780	1057678	12876528
14 Less: Accumulated depreciation	8019072	-	83459	114556	81843	46018	236208	58033	126558	111063	181785	534263	6445287
15 Depletable assets.....	*62103	-	-	-	-	-	-	-	*1498	-	60166	-	438
16 Less: Accumulated depletion...	*47516	-	-	-	-	-	-	-	*951	-	46400	-	166
17 Land.....	327200	-	-	*1166	*1799	*19408	*6962	*10865	*7665	838	6184	20230	252083
18 Intangible assets (Amortizable)...	4569778	-	9197	50907	*3951	*407	81590	*12694	120388	47005	68853	580917	3593868
19 Less: Accumulated amortization	1104392	-	5017	*27800	*1101	*184	26396	*4866	70886	18014	55794	188510	705822
20 Other assets.....	38512995	-	*8005	7467	40089	*16040	150560	29309	69886	126103	98903	450088	37516543
21 Total liabilities.....	1182170992	-	236429	539731	608061	628626	2916454	1832959	2755087	2616609	5291159	10285381	1154460497
22 Accounts payable.....	176472800	-	12707	40561	27311	106638	265855	207913	299222	323526	937258	2784098	171467710
23 Mort, notes, and bonds under 1 yr	69394344	-	*14189	*2652	*52009	*14044	274677	77405	224073	331006	585250	1070068	66748971
24 Other current liabilities.....	597285822	-	31708	59105	45325	58412	519336	378577	588260	601149	1375299	1979093	591649558
25 Loans from stockholders.....	4741578	-	96875	*520038	*18933	*229528	83266	*58027	*30982	*22797	57111	268693	3355327
26 Mort, notes, bonds, 1 yr or more.	29610456	-	*6669	*4865	*36625	*31633	258455	163105	292874	324197	514243	1204667	26773123
27 Other liabilities.....	251856115	-	*3413	*3289	*38	*3914	45124	45331	84828	156171	224737	557129	250732140
28 Net worth.....	52809877	-	70869	-90780	427820	184457	1469742	902600	1234847	857762	1597260	2421633	43733668
29 Capital stock.....	7821072	-	53852	46573	96764	46987	199200	222484	201060	101129	254843	272070	6326110
30 Paid-in or capital surplus.....	25334589	-	109076	150232	227210	135200	681328	205555	1195534	461559	695336	890686	20582873
31 Retained earnings, appropriated.	265472	-	-	-	-	-	-	-	*1771	-	54451	-	209250
32 Retained earnings-unappropriated	22745477	-	-778	*80758	12813	*46164	-86589	173143	-215981	200363	443806	1192410	20899367
33 Retained earnings (S Corp).....	1486020	-	-77637	-358134	111261	-40982	720650	324949	63501	126924	323728	148321	143438
34 Less: Cost of treasury stock...	4842753	-	*13645	*10209	*20228	*2912	44847	*23531	9267	33984	120453	136306	4427372
35 Total receipts.....	133899969	950927	1472736	2153167	1084144	1381686	5102125	1694056	2125596	1477719	2451331	4217292	109789189
36 Business receipts.....	57712953	412965	1438001	2094523	968890	1338065	4361494	1477341	1713883	1094855	1803168	3182954	171467710
37 Interest.....	59585333	96443	1298	*4855	8195	*4924	195633	19860	91159	70487	223997	267883	58600598
38 Interest on govt. obligations....	276122	*825	-	-	*582	*134	10594	*10572	9920	15130	15942	10969	201456
39 Rents.....	631728	*16101	-	*340	*924	-	*9135	*12601	*1419	1202	1833	38060	550112
40 Royalties.....	6185	1	*47	-	*50	-	-	-	*633	-	8	598	4848
41 Net S-T cap gain less net LT loss	700469	*115868	*1606	*687	-	*9190	*3028	*15163	*1138	*5808	39902	42632	465448
42 Net L-T cap gain less net ST loss	1634431	*34121	-	*51	*408	*4927	*8531	*2432	23618	8688	16903	54115	1480634
43 Net gain, noncapital assets.....	119643	*14418	-	*684	*43	-	*1052	*26817	*14925	*10616	8268	22068	20753
44 Dividends, domestic corporations.	348350	*1456	-	*47	*1387	*884	4025	*2922	*8330	10124	4122	14941	300113
45 Dividends, foreign corporations..	181360	1226	-	-	-	*43	*6	-	-	3794	11991	2017	162283
46 Other receipts.....	12703393	257504	31783	*51979	103665	23520	508626	126348	260571	257015	325197	581055	10176130
47 Total deductions.....	124734820	747406	1377739	2038623	1043536	1377163	4991557	1540272	1890693	1394651	2271531	4006422	102052228
48 Cost of goods.....	3953147	*33142	*64435	*65591	*45011	*337448	*1494824	*145936	*73786	1806	70871	10588	1609707
49 Compensation of officers.....	7247299	64636	256015	877321	155873	201656	848409	231652	334845	199701	262163	363267	3451762
50 Salaries and wages.....	21363825	157954	200524	324263	262748	269638	1030089	346712	520159	411104	805305	922609	16112720
51 Repairs.....	433386	1824	3396	*3338	7331	2759	6546	5445	5269	3990	10939	29987	352562
52 Bad debts.....	276026	*2002	*160	*12323	*1423	*17	17388	*3441	23550	3319	2693	39217	170493
53 Rent paid on business property...	2630151	13774	58507	54752	50669	44415	103901	36747	55786	33967	51756	118793	2007086
54 Taxes paid.....	2411113	29397	57433	64584	35091	32537	113278	43060	61176	44315	67270	119294	1743678
55 Interest paid.....	53100973	127506	6720	7279	23054	*43016	154176	19256	85800	96654	231333	434292	51871887
56 Contributions or gifts.....	165471	441	*1066	*14	*149	*540	518	*553	3364	1929	2844	6662	147392
57 Amortization.....	436208	8816	1381	*5776	*300	*206	5574	1570	8401	9768	10876	46072	337469
58 Depreciation.....	1693730	10960	18815	16359	11518	7895	41399	12789	24430	23214	33149	134733	1358470
59 Depletion.....	*572	-	-	-	-	-	-	-	*555	-	1	2	14
60 Advertising.....	2146799	1694	8978	*3788	*2557	*7316	18545	10783	10637	7246	21369	88834	1965052
61 Pension, prof sh, stock, annuity..	815560	*2240	*24365	*32364	*4542	21042	39266	6856	16249	6755	28322	37928	595630
62 Employee benefit programs.....	1302839	7695	*18166	*25077	*8680	*10341	24510	10869	23400	19406	35135	67099	1052461
63 Net loss, noncapital assets.....	192384	*527	*613	-	-	-	*1014	9	1880	1482	3676	17854	165329
64 Other deductions.....	26565337	284798	657167	545794	434590	398338	1092122	664593	641405	529996	633830	1569192	19113515
65 Total receipts less total deducts..	9165149	203521	94997	114544	40608	4523	110568	153784	234903	83068	179800	210870	7733961
Constructive taxable income from													
66 related foreign corporations.....	426685	116	-	-	-	-	-	-	-	2539	22857	1394	399779
67 Net income (less deficit), total...	9315711	202812	94997	114544	40026	4390	99974	143213	224983	70478	186716	201295	7932284
68 Net income, total.....	11243491	296325	161986	125680	111886	88868	395118	238019	313434	171691	267325	544653	8528507
69 Deficit, total.....	1927780	93513	66990	*11136	71860	*84478	295144	94806	88451	101213	80609	343357	596223
70 Net income (less def), Form 1120-A.	*4218	-	*-2436	*6233	*422	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*190391	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*-3292	80411	113082	29600	-3934	194857	114637	156039	11265	4748	-204334	56948	839275
73 Statutory special deductions, total	1091655	36886	*23357	*5756	*1028	*959	11306	*9317	41338	24357	18252	79824	89275
74 Net operating loss deduction....	857383	*35823	*23357	*5745	*803	*725	*8488	*7041	35508	*12791	15362	69946	641796
75 Dividends received deduction....	234271	*1063	-	*11	*225	*234	2818	*2275	*5831	11566	2890	9878	197480
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	8839902	279244	16558	*5323	*21073	*9818	34120	49903	88776	99710	191494	453418	7590465
78 Income tax before credits, total...	3115833	97804	3608	*798	*4175	*2089	10381	17032	31571	34404	66895	159406	2687668
79 Regular tax.....	3076505	97444	2483	*798	*4175	*2089	10149	17013	30184	33969	65973	157251	2654976
80 Personal holding company tax....	27	-	-	-	-	-	-	-	-	-	-	-	27
81 Recapture taxes.....	9	-	-	-	-	-	-	-	-	-	-	-	9
82 Alternative minimum tax.....	27432	150	*1125	-	-	-	*231	-	*1321	*351	723	1597	21934
83 Environmental tax.....	11705	*231	-	-	-	-	*1	*15	66	84	199	558	10550
84 Foreign tax credit.....	190919	16	-	-	-	*10	-	-	*376	*1578	11136	178	177625
85 U.S. Possessions tax credit.....	-	-	-										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9160	406	4819	1510	903	*288	734	169	109	52	42	39	89
2 Total assets.....	1123770390	-	122545	260057	337481	*197857	1627068	1237718	1663462	1819938	3172048	5904388	1107427829
3 Cash.....	25203945	-	50007	260057	131079	*32557	288024	188220	258477	221246	212206	323540	23450001
4 Notes and accounts receivable....	234457471	-	*9839	*72904	23277	*31147	367590	143080	262705	298871	657518	1714504	230876037
5 Less: Allowance for bad debts.....	323451	-	-	-	-	-	*134	-	*5950	*238	2732	14905	299492
6 Inventories.....	88545	-	-	-	-	-	*5562	*17	*19662	*6069	4294	30551	22389
7 U.S. govt. obligations, total....	100713691	-	-	-	-	*3485	*39176	*19524	*57612	125251	120940	598901	99748801
8 Tax-exempt securities.....	1596702	-	-	-	-	*7537	*21586	*132264	*67470	50788	16137	1300920	-
9 Other current assets.....	367121196	-	*6398	*39615	80995	*55258	221083	290183	157912	229339	593102	1208851	364238461
10 Loans to stockholders.....	773390	-	*18226	*12658	*10079	-	*26714	*15334	*14047	*6667	12437	156451	500777
11 Mortgage and real estate loans...	7138485	-	-	*1409	*1980	-	*3211	-	*959	*1219	-	7376	7122330
12 Other investments.....	347264023	-	*8048	*49813	*61595	*52801	456977	459295	615403	739207	1228296	1581755	342010832
13 Depreciable assets.....	10925998	-	62023	*50863	37588	*23879	222749	100665	142335	87184	137711	238176	9822826
14 Less: Accumulated depreciation	5634475	-	38921	*31973	30577	*16606	122363	30616	71242	46860	75425	117603	5052287
15 Depletable assets.....	*1937	-	-	-	-	-	-	-	*1498	-	-	-	438
16 Less: Accumulated depletion...	*1116	-	-	-	-	-	-	-	*951	-	-	-	166
17 Land.....	173711	-	-	-	-	-	*3234	*1146	*7665	838	1918	11404	147505
18 Intangible assets (Amortizable)...	2607855	-	*2429	*25022	*1037	*64	49611	*11512	27404	*4000	27474	38587	2420716
19 Less: Accumulated amortization	432888	-	*2283	*9058	*518	*13	10309	*4422	11312	*2029	17860	14158	360925
20 Other assets.....	32093372	-	*6780	*218	*20946	*15284	68408	22191	54973	81703	221383	124820	31478664
21 Total liabilities.....	1123770390	-	122545	260057	337481	*197857	1627068	1237718	1663462	1819938	3172048	5904388	1107427829
22 Accounts payable.....	165472034	-	*10873	*36870	26379	*29417	116918	196625	147254	184343	653556	1731828	162337972
23 Mort, notes, and bonds under 1 yr	66775265	-	*2467	*2652	*45516	*4158	196447	*42915	119059	303391	458329	502431	65097901
24 Other current liabilities.....	573669364	-	*6012	*34180	39727	*18415	307040	299944	408647	427057	762277	1217796	570084569
25 Loans from stockholders.....	4134736	-	*13762	*490688	-	*24878	54797	*51483	*17082	*12687	7117	3204412	-
26 Mort, notes, bonds, 1 yr or more.	25782245	-	*828	*4819	*13530	-	127715	*133101	79750	215880	209548	550061	24447013
27 Other liabilities.....	244506468	-	*3413	*1	*28	*3247	16390	*28584	76879	82641	100328	285422	243909535
28 Net worth.....	43430278	-	85191	-309153	212301	*117743	744061	485066	814791	593941	980893	1359017	63486428
29 Capital stock.....	6575879	-	30380	39236	8602	*13790	82993	111765	192938	93161	108651	115873	5778490
30 Paid-in or capital surplus.....	21678719	-	58681	*139095	167136	*54695	465146	73183	842991	322408	467590	393774	18694020
31 Retained earnings, appropriated.	232627	-	-	-	-	-	-	-	-	*1761	-	34802	196064
32 Retained earnings-unappropriated	18919270	-	16237	*6553	19976	*20836	-59882	126159	-346259	108576	283581	859789	17883705
33 Retained earnings (S Corp).....	629291	-	*-12934	*-494037	*36815	*28422	274355	188553	128348	*97116	229895	30078	122680
34 Less: Cost of treasury stock...	4605508	-	*7173	-	*20228	-	*18551	*14594	*3228	29081	108825	75299	4328530
35 Total receipts.....	109142408	444014	796654	618056	707112	*339874	2093057	1112995	1441652	977843	1664703	1626057	97320390
36 Business receipts.....	36126099	176077	784134	*570950	601229	*301855	1721184	933627	1153772	680249	1194922	1008924	26999175
37 Interest.....	58300735	77343	1229	*442	5766	*1328	65915	11556	76500	55002	165290	173905	57666458
38 Interest on govt. obligations....	242880	656	-	-	-	*81	8232	*2389	8066	14747	15251	8215	185243
39 Rents.....	425319	4336	-	-	-	-	*1633	*12416	*1419	1202	1065	28702	374546
40 Royalties.....	4697	1	-	-	-	-	-	-	*633	-	1	140	3923
41 Net S-T cap gain less net LT loss	664678	*108413	*1606	*687	-	*9190	*2021	*15163	*167	*1906	38556	36382	450587
42 Net L-T cap gain less net ST loss	1511473	*32437	-	-	-	*4927	*5037	*811	*17264	*7145	8447	37872	1397533
43 Net gain, noncapital assets.....	90423	-	-	-	-	-	*534	*26817	*14867	*10609	59	22000	15537
44 Dividends, domestic corporations.	302671	*1277	-	*47	*1327	*884	*1857	*2922	*8119	10124	3525	12457	260133
45 Dividends, foreign corporations..	149897	800	-	-	-	*43	-	-	-	2640	211	1354	144850
46 Other receipts.....	11323535	42673	*9685	*45931	*98790	*21567	286644	107293	160845	194219	237377	296107	9822405
47 Total deductions.....	102625158	417353	734926	589672	699944	*384989	2154566	1062366	1398685	888131	1541926	1693798	91058802
48 Cost of goods.....	1747325	*2413	*16794	*65591	*45011	-	*53367	*4001	*7678	1806	35263	9303	1506097
49 Compensation of officers.....	4616276	51656	*96200	*46126	86232	*59695	506109	187091	221991	150516	234250	150492	2825920
50 Salaries and wages.....	17489167	50518	*100106	*50876	141333	*59318	678409	246420	437866	264377	616900	474772	14368272
51 Repairs.....	357952	*298	*1988	*2497	1290	*1115	3291	*3694	3963	2208	6127	6043	325440
52 Bad debts.....	229360	*1681	*160	*10847	*1402	-	*16876	*1306	22061	*169	821	33859	140178
53 Rent paid on business property...	1951920	7684	30749	*20098	30026	*14209	59407	24962	42262	23278	38321	44713	1616209
54 Taxes paid.....	1834650	10576	31669	*16324	22601	*11776	66890	32273	44624	32187	54397	54317	1457015
55 Interest paid.....	51826956	119600	*795	*3680	*10739	*35289	21332	16862	62826	60834	167504	303927	51023568
56 Contributions or gifts.....	68223	428	*258	-	*149	*415	*245	*546	*320	1423	2201	2969	59272
57 Amortization.....	298172	*64	*250	*4904	*88	*110	1472	*880	1944	6835	5832	3276	272517
58 Depreciation.....	1182265	6683	12970	*4517	2628	*1459	21333	7821	13909	11976	16129	36152	1046689
59 Depletion.....	*570	-	-	-	-	-	-	-	*555	-	-	-	14
60 Advertising.....	476904	*1242	7225	*2909	*1203	*6083	3703	7973	4245	4174	4999	11455	421692
61 Pension, prof sh, stock, annuity.	622697	369	*7857	*4223	*4371	*2157	18991	*5222	10966	5422	18918	23876	520326
62 Employee benefit programs.....	912275	4172	*6223	*3808	*4355	*5766	16007	*6280	14443	12105	26213	21389	791515
63 Net loss, noncapital assets.....	177795	*190	-	-	-	-	*261	-	*1203	*1430	3272	15105	156335
64 Other deductions.....	18832651	159781	421683	353271	348517	*187597	686874	517035	507832	309390	310778	502152	14527742
65 Total receipts less total deducts..	6517250	26661	61728	28384	7168	*-45115	-61509	50629	42967	89712	122778	-67741	6261588
Constructive taxable income from													
66 related foreign corporations....	381719	-	-	-	-	-	-	-	-	-	16278	983	364458
67 Net income (less deficit), total...	6656089	26005	61728	28384	7168	*-45196	-69741	48240	34900	74965	123805	-74972	6440803
68 Net income, total.....	8103470	50668	81639	*37379	53616	*20646	111827	104111	112570	141651	169609	224915	6994840
69 Deficit, total.....	1447381	*24663	19911	*8995	*46448	*65841	181568	55870	77670	66686	45805	299887	554037
70 Net income (less def), Form 1120-A.	*577	-	*156	-	*422	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*26156	*26156	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	2025	-21414	*60399	*36823	*-1463	*-50051	-1579	10135	52166	*43043	15719	-200459	58705
73 Statutory special deductions, total	900044	*35395	*7026	*11	*986	*959	*2160	*6079	16517	21225	13100	13452	783134
74 Net operating loss deduction....	698656	*34450	*7026	-	*803	*725	*860	*3804	*10834	*9659	10627	5476	614393
75 Dividends received deduction....	201388	*946	-	*11	*183	*234	*1300	*2275	*5683	11566	2472	7976	168742
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	6638976	*15273	*10145	*275	*16080	*3897	21527	*38					

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9739	109	5670	1627	818	555	696	87	69	23	31	28	27
2 Total assets.....	58400603	-	113885	279674	270580	430769	1289386	595241	1091625	796671	2119111	4380993	47032667
3 Cash.....	8167752	-	49920	*96670	52314	166643	316801	64128	133514	105809	190255	277372	6714325
4 Notes and accounts receivable....	8908367	-	*17728	*39743	*27575	*123381	157112	171212	135846	76280	559349	671670	6928470
5 Less: Allowance for bad debts.....	54778	-	-	-	*97	-	*2489	-	*523	*946	2120	7761	40843
6 Inventories.....	*50976	-	-	-	-	-	*93	-	*3847	-	152	29650	17234
7 U.S. govt. obligations, total....	4142312	-	-	-	*30581	*4279	*44475	*15986	*83931	*168773	246292	596099	2951897
8 Tax-exempt securities.....	81286	-	-	*139	-	-	*11394	-	*23591	*14976	2707	4448	24032
9 Other current assets.....	18529288	-	*4330	*13119	*18082	76589	168714	107732	178969	187509	497945	830762	16445537
10 Loans to stockholders.....	192247	-	*3427	*23935	*22410	-	*6551	*52	*132964	*74	43	209	2581
11 Mortgage and real estate loans....	*138052	-	-	*2861	*2488	-	-	-	*77317	-	48499	6887	-
12 Other investments.....	7820315	-	*798	*51164	*70364	*22983	319060	172310	237414	130178	591279	866744	5358020
13 Depreciable assets.....	4934084	-	76960	*119068	*74855	45970	279747	73664	91747	106801	192069	819502	3053702
14 Less: Accumulated depreciation	2384597	-	44538	*82583	*51265	29413	113845	27417	55316	64203	106360	416659	1393000
15 Depletable assets.....	60166	-	-	-	-	-	-	-	-	-	-	60166	-
16 Less: Accumulated depletion....	46400	-	-	-	-	-	-	-	-	-	-	46400	-
17 Land.....	153490	-	-	*1166	*1799	*19408	*3729	*9719	-	-	4265	8826	104578
18 Intangible assets (Amortizable)..	1961922	-	*6768	*25885	*2914	*343	31979	*1182	*92984	*43005	41379	542331	1173152
19 Less: Accumulated amortization	671504	-	*2734	*18741	*583	*171	16087	*444	*59574	*15986	37933	174353	344897
20 Other assets.....	6417623	-	*1226	*7249	*19143	*756	82152	*7118	14913	44400	-122480	325268	6037879
21 Total liabilities.....	58400603	-	113885	279674	270580	430769	1289386	595241	1091625	796671	2119111	4380993	47032667
22 Accounts payable.....	11000766	-	*1834	*3692	*932	*77222	148936	*11288	151969	139184	283703	1052270	9129738
23 Mort, notes, and bonds under 1 yr	2619079	-	*11722	-	*6493	*9886	*78230	*34491	105015	*27616	126921	567637	1651070
24 Other current liabilities.....	23616458	-	25696	*24926	*5597	39996	148596	78633	179612	174092	613022	761297	21564990
25 Loans from stockholders.....	606842	-	83113	*29350	*18933	*204650	*28470	*6544	*13901	*10110	49994	10861	150915
26 Mort, notes, bonds, 1 yr or more.	3828211	-	*5841	*45	*23095	*31633	*130740	*30004	*213124	*108318	304695	654606	2326110
27 Other liabilities.....	7349648	-	*0	*3289	*10	*667	*28735	*16747	*7948	*73530	124408	271707	6822606
28 Net worth.....	9379598	-	-14322	218373	215519	66714	725680	417534	420056	263821	616368	1062615	587239
29 Capital stock.....	1245193	-	23473	7337	88162	33197	116207	110719	8122	7967	146192	156197	547621
30 Paid-in or capital surplus.....	3655870	-	*50395	*11137	*60074	*80505	216182	*132372	352543	139151	227746	496912	1888854
31 Retained earnings, appropriated.	*32845	-	-	-	-	-	-	-	-	*10	-	19649	13186
32 Retained earnings-unappropriated	3826207	-	-17015	*74206	*-7162	*25328	-26707	*46985	130278	*91787	160224	332621	3015662
33 Retained earnings (S Corp).....	856729	-	-64703	*135903	*74446	*-69404	446295	*136396	-64847	*29808	93833	118243	20759
34 Less: Cost of treasury stock....	237245	-	*6472	*10209	-	*2912	*26296	*8937	*6040	*4902	11628	61007	98842
35 Total receipts.....	24757561	506913	676082	1535111	377031	1041812	3009069	581061	683944	499876	786627	2591235	12468799
36 Business receipts.....	21586854	236888	653867	*1523574	*367660	1036210	2640310	543713	560112	414606	608246	2174030	10827638
37 Interest.....	1284599	*19100	*69	*4413	*2429	*3596	129718	*8304	14660	*15485	58708	93978	934140
38 Interest on govt. obligations....	33243	*168	-	-	*582	*53	*2362	*8183	*1853	*382	691	2754	16213
39 Rents.....	206409	*11765	-	*340	*924	-	*7502	*186	-	-	767	9358	175567
40 Royalties.....	*1488	-	*47	-	*50	-	-	-	-	-	7	458	925
41 Net S-T cap gain less net LT loss	35791	7454	-	-	-	-	*1007	-	-	*971	*3901	1346	6250
42 Net L-T cap gain less net ST loss	122957	*1685	-	*51	*408	-	*3495	1620	*6354	*1544	8456	16243	83101
43 Net gain, noncapital assets.....	29221	*14418	-	*684	*43	-	*518	-	*58	*7	8208	68	5216
44 Dividends, domestic corporations.	45678	*179	-	-	*60	-	*2168	-	*210	-	597	2484	39979
45 Dividends, foreign corporations..	31463	426	-	-	-	-	*6	-	-	1154	11781	663	17433
46 Other receipts.....	1379858	214830	*22099	*6048	*4874	*1953	221983	19055	99726	62796	87820	284948	353725
47 Total deductions.....	22109662	330053	642814	1448951	343591	992174	2836991	477905	492007	506520	729605	2312624	10996426
48 Cost of goods.....	2205822	30729	*47641	-	-	-	*337448	*1441457	141935	-	35608	1286	103609
49 Compensation of officers.....	2631023	*12980	159815	*831195	*69641	141960	342300	*44562	112855	49185	27913	212775	625842
50 Salaries and wages.....	3874657	107436	*100417	*273387	*121415	210320	351680	100292	82294	146727	188404	447837	1744448
51 Repairs.....	75433	*1526	*1408	*841	*6041	*1644	3255	*1752	1306	1782	4812	23943	27122
52 Bad debts.....	46666	*321	-	*1476	*22	*17	*512	*2135	*1489	*3150	1871	5358	30316
53 Rent paid on business property....	678231	*6090	27757	*34654	*20643	30206	44494	*11785	13524	10688	13435	74079	390877
54 Taxes paid.....	576463	18821	25764	48259	12489	20762	46387	10787	16553	12128	12873	64977	286663
55 Interest paid.....	1274017	*7906	*5925	*3599	*12315	*7726	132844	*2395	22973	35820	63829	130365	848320
56 Contributions or gifts.....	97248	13	*808	*14	-	*125	*273	*7	*3044	*506	643	3694	88120
57 Amortization.....	138036	*8752	*1131	*872	*212	*96	4101	*690	6457	2933	5044	42796	64951
58 Depreciation.....	511465	*4277	5845	*11841	*8890	6436	20065	*4968	10521	11238	17020	98581	311781
59 Depletion.....	3	-	-	-	-	-	-	-	-	-	1	2	-
60 Advertising.....	1669895	*452	*1753	*879	*1354	*1233	14842	*2810	6392	*3072	16370	77379	1543360
61 Pension, prof sh, stock, annuity.	192863	*1871	*16509	*28141	*171	*18885	20275	*1634	5283	*1333	9404	14052	75305
62 Employee benefit programs.....	390564	*3523	*11943	*21269	*4325	*4575	8503	*4590	8958	7301	8921	45711	260946
63 Net loss, noncapital assets.....	14589	*337	*613	-	-	-	*754	9	*677	*52	403	2749	8995
64 Other deductions.....	7732686	125017	235484	192523	86072	210741	405248	147558	133573	220605	323051	1067040	4585774
65 Total receipts less total deducts..	2647899	176860	33269	86159	33440	49638	172078	103156	191936	-6644	57023	278611	1472373
Constructive taxable income from													
66 related foreign corporations.....	44966	116	-	-	-	-	-	-	-	2539	6579	411	35321
67 Net income (less deficit), total...	2659622	176807	33269	86159	32858	49585	169715	94973	190083	-4487	62911	276267	1491482
68 Net income, total.....	3140020	*245657	80347	88301	*58269	68222	283291	*133908	200864	*30040	97715	319738	1533667
69 Deficit, total.....	480398	*68850	47078	*2142	*25411	*18637	113576	*38936	*10781	*34527	34804	43471	42186
70 Net income (less def), Form 1120-A.	*3641	-	*-2592	*6233	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*164234	*164234	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	548003	*18122	20012	*76259	*31063	*46117	196436	*104502	103873	*-31778	-10971	-3875	-1757
73 Statutory special deductions, total	191610	*1491	*16331	*5745	*42	-	*9146	*3237	*24821	*3132	5152	66372	56141
74 Net operating loss deduction....	158727	*1373	*16331	*5745	-	-	*7628	*3237	*24674	*3132	4734	64470	27403
75 Dividends received deduction....	32883	*118	-	-	*42	-	*1518	-	*147	-	418	1902	28738
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2200927	*263971	*6413	*5048	*4993	*5921	*12593	*11567	64124	*26908	81866	242624	1474897
78 Income tax before credits, total...	769927	*92491	*2087	*757	*1031	*1195	3743	*4063	22439	*9260	28681	85852	518328
79 Regular tax.....	763493	*92259	*962	*757	*1031	*1195	*3733	*4049	21860	*9181	28359	84332	515774
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	9	-	-	-	-	-	-	-	-	-	-	-	9
82 Alternative minimum tax.....	3570	9	*1125	-	-	-	*9	-	*514	58	231	1181	445
83 Environmental tax.....	2855	*222	-	-	-	-	*1	*14	*65	*22	91	340	2100
84 Foreign tax credit.....	22490	-	-	-	-	-	-	-	-	1015	6024	84	15366
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	14077	-	-	-	-	-	-	-	*21	-	-	474	919
87 General business credit.....	1414	-	-	-	-	-	-	-	-	-	-	126	337
88 Prior year minimum tax credit....	585	-	-	-	-	-	-	-	-	123	-	-	-
89 Income tax after credits, total....	731361	*92491	*2087	*757	*1031	*1195	3743	*4063	22418	*8122	22657	85168	487630

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1770	78	171	160	197	151	338	125	135	73	51	66	225
2 Total assets.....	2188156202	-	8209	26927	71180	104752	849627	875332	2243187	2671434	3647058	10987553	2166670944
3 Cash.....	10149836	-	2303	10841	32535	33592	150211	109923	159904	82715	88657	199681	9279476
4 Notes and accounts receivable....	99675613	-	306	1093	5208	8718	32010	15227	22868	18051	19211	149956	99402966
5 Less: Allowance for bad debts.....	1076273	-	-	-	-	-	-	-	-	18	-	290	1075965
6 Inventories.....	1526152	-	-	-	-	-	-	*410	-	70	12	627	1525033
7 U.S. govt. obligations, total....	149026918	-	*36	*938	3987	10855	234688	263622	713414	573203	825288	2549696	143851192
8 Tax-exempt securities.....	150538816	-	-	-	-	*814	31287	75303	154418	209571	375008	1024125	148668290
9 Other current assets.....	80123710	-	4724	9967	21486	31964	155507	74086	247846	217157	209348	608044	78543582
10 Loans to stockholders.....	298825	-	-	-	-	-	-	*3281	-	*1180	-	-	294364
11 Mortgage and real estate loans...	177915229	-	-	*148	*159	*1404	26552	26722	68596	130620	187074	547746	176926209
12 Other investments.....	1210268938	-	*227	2599	4157	8105	167972	237459	702416	1255856	1509121	4960336	1201420690
13 Depreciable assets.....	18468912	-	-	-	*7	*116	5261	4773	24204	31659	37634	106901	18258357
14 Less: Accumulated depreciation	4257729	-	-	-	-	-	-	*75	*1839	*7378	346	15603	4232488
15 Depletable assets.....	314946	-	-	-	-	-	-	-	-	9645	-	-	305301
16 Less: Accumulated depletion...	137259	-	-	-	-	-	-	-	-	8710	-	-	128549
17 Land.....	553283	-	-	-	-	-	-	-	-	3181	429	9414	540259
18 Intangible assets (Amortizable)...	5798182	-	-	-	-	-	-	-	*208	*290	-	1754	5795930
19 Less: Accumulated amortization	1825332	-	-	-	-	-	-	-	-	*106	-	-	1825226
20 Other assets.....	290793435	-	614	1340	3641	9186	46139	64603	151152	154451	395622	845166	289121522
21 Total liabilities.....	2188156202	-	8209	26927	71180	104752	849627	875332	2243187	2671434	3647058	10987553	2166670944
22 Accounts payable.....	19059309	-	-	-	-	-	-	*23	*57	*383	295	14387	19044165
23 Mort, notes, and bonds under 1 yr	43424361	-	-	-	-	-	-	-	*2624	-	63	13820	43407855
24 Other current liabilities.....	177607930	-	2863	4726	6484	6934	44734	52663	136531	167132	217616	764766	176203480
25 Loans from stockholders.....	4978476	-	-	-	-	-	-	-	-	176	-	2903	4975397
26 Mort, notes, bonds, 1 yr or more.	43947560	-	-	-	-	-	-	-	*18180	*37458	6246	73033	43812642
27 Other liabilities.....	1596054730	-	7171	16434	37000	43525	458023	431635	1286470	1764871	2649124	8133242	158127235
28 Net worth.....	303083835	-	-1825	5767	27695	54292	346870	391011	799325	701412	773713	1985402	298000171
29 Capital stock.....	16414851	-	433	1906	7854	9435	56613	58168	142295	90686	116139	236317	15695003
30 Paid-in or capital surplus.....	158449809	-	295	1875	2247	7295	60506	86973	255177	255163	362504	674756	156743018
31 Retained earnings, appropriated.	30666656	-	-	*372	321	543	11980	12006	38194	71192	38407	136365	30357275
32 Retained earnings-unappropriated	102932563	-	-2548	1614	16972	38483	221399	237273	376208	298454	263592	950454	100530661
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	5380044	-	*5	-	*-301	*1464	*3628	*3408	*12550	*14083	6930	12490	5325786
35 Total receipts.....	561774601	3297699	13332	25358	47564	65273	530075	771249	1050887	1166327	2175663	4010084	548621090
36 Business receipts.....	370451915	1959240	10505	21861	36816	54434	330649	302314	836465	885633	1709620	2941293	361363086
37 Interest.....	112655447	1070711	359	1146	3108	5036	49527	54794	121229	124086	215295	588577	110421580
38 Interest on govt. obligations....	1362848	1710	-	-	2	*34	801	1901	2543	5803	2926	6687	1340440
39 Rents.....	9679124	12585	-	-	*43	*106	755	*3599	1207	3787	12967	14072	9630000
40 Royalties.....	59209	-	-	-	-	*17	*0	*0	-	322	-	7	58864
41 Net S-T cap gain less net LT loss	4208686	*41144	*2	-	*15	*1	778	2714	3625	4003	5135	7365	4143903
42 Net L-T cap gain less net ST loss	6350616	40481	*-0	*4	*85	*3	1228	3991	11844	11238	8996	32933	6239812
43 Net gain, noncapital assets.....	271015	72	-	-	-	-	-	*120	1	*2	54	618	270148
44 Dividends, domestic corporations.	2840348	5471	-	*44	54	*62	1861	9108	7928	8279	5205	18433	2783903
45 Dividends, foreign corporations..	795557	-	-	-	-	-	*29	-	-	-	89	3	795436
46 Other receipts.....	53099835	166284	2465	2304	7442	5581	144446	392707	66044	123172	215376	400096	51573918
47 Total deductions.....	536344731	2933425	12898	23568	44001	53892	460575	744388	993549	1087345	2107018	3777066	524107006
48 Cost of goods.....	285175579	1444674	3472	6864	12349	16034	148459	455563	346716	559405	755329	1775328	279653187
49 Compensation of officers.....	947641	-	*3	-	*46	-	*516	*2373	*3255	*3929	1921	3634	931963
50 Salaries and wages.....	13640760	*2782	-	-	-	-	-	*15	*49	*6016	4430	12173	13615295
51 Repairs.....	140899	*32	-	-	*6	*24	*4	*345	*42	*828	594	1622	137403
52 Bad debts.....	1677443	7991	-	-	*2	-	*208	*30	*784	997	329	817	1666285
53 Rent paid on business property...	2686376	5616	-	-	*7	*43	957	1948	6155	5270	6773	20662	2638945
54 Taxes paid.....	6413595	33454	82	173	719	799	4892	5221	20528	25171	24596	70551	6227410
55 Interest paid.....	14205223	9345	*-0	*12	*52	*62	1442	1227	*2672	10576	5335	15569	14158932
56 Contributions or gifts.....	58885	*54	-	-	-	-	*11	*48	*19	*82	96	2623	55950
57 Amortization.....	3534129	38824	123	120	370	247	5352	19911	24384	24129	26235	99320	3295113
58 Depreciation.....	4664234	9221	-	-	*360	*57	424	1517	3231	2820	5563	14367	4626675
59 Depletion.....	21261	-	-	-	-	-	-	-	-	513	-	1	20747
60 Advertising.....	1008450	*250	-	*3	*-0	*16	617	242	925	7393	3484	18040	977481
61 Pension, prof sh, stock, annuity.	1680578	7777	-	-	-	*5	652	1052	4375	4928	5420	21808	1634561
62 Employee benefit programs.....	1247477	*103	-	-	-	-	*396	*1661	*787	*683	1339	3042	1239465
63 Net loss, noncapital assets.....	129363	*407	-	-	*462	-	*4	*63	*2374	489	56	125007	-
64 Other deductions.....	199112839	1372895	9217	16395	29629	36606	296646	253233	579564	432228	1265084	1719255	193102088
65 Total receipts less total deducts..	25429870	364274	433	1790	3563	11381	69500	26861	57338	78982	68645	233018	24514084
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	316769	-	-	-	-	-	-	-	-	-	-	-	316769
67 Net income (less deficit), total...	24383791	362564	433	1790	3562	11347	68699	24959	54795	73178	65719	226330	23490414
68 Net income, total.....	27331419	387057	1772	4130	8123	12998	78221	75752	104458	104507	124317	259677	26170406
69 Deficit, total.....	2947628	24493	1338	2340	4561	*1651	9523	50792	49663	*31329	58598	33347	2679993
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	2590867	4636	1228	2793	5355	8071	42908	39756	55234	43023	35201	62852	2289810
74 Net operating loss deduction....	939051	*1818	379	763	1377	*1449	2894	1870	*4757	*3186	7824	6940	905795
75 Dividends received deduction.....	1372144	1008	-	*28	*31	*35	879	5278	4909	3706	2331	8281	1345658
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	26604859	383674	557	1338	2829	4942	36871	36419	49454	63498	90014	197740	25737524
78 Income tax before credits, total...	9364186	134490	97	236	512	1237	13260	14563	19089	23937	32230	68105	9056430
79 Regular tax.....	9288499	133928	97	203	433	841	10718	12227	16779	21700	31230	66972	8993370
80 Personal holding company tax....	-0	-0	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	35	-	-	-	-	-	-	-	-	-	-	-	35
82 Alternative minimum tax.....	35510	*71	-	*33	79	396	2605	2330	2291	2186	913	892	23713
83 Environmental tax.....	35756	458	-	-	-	-	1	6	18	50	88	187	34947
84 Foreign tax credit.....	606630	313	-	-	-	-	*4	-	*1	*1	16	22	606274
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	14869	-	-	-	-	-	-	-	-	-	-	-	14869
87 General business credit.....	115214	84	-	-	-	-	-	-	-	562	-	39	114529
88 Prior year minimum tax credit.....	84420	*326	*20	*5	*16	*31	180	*5	*272	123	484	1549	81411
89 Income tax after credits, total....	8543052	133766	78	231	497	1206	13077	14559	18815	23251	31731	66495	8239347

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1640	***	***	160	192	146	311	125	123	66	44	58	172
2 Total assets.....	1341794671	***	***	26927	69316	101135	766801	875332	2001720	2466908	3129834	9556662	1322791922
3 Cash.....	5521096	***	***	10841	31398	33413	141513	109923	157163	80871	84817	167398	4701509
4 Notes and accounts receivable....	77238256	***	***	1093	5208	8717	32005	15227	7302	10494	19129	149605	76989170
5 Less: Allowance for bad debts.....	922790	***	***	-	-	-	-	-	-	18	-	290	922482
6 Inventories.....	988778	***	***	-	-	-	-	*410	-	70	12	627	987659
7 U.S. govt. obligations, total....	84818345	***	***	*938	*3584	10018	222395	263622	678471	490844	746154	2377181	80025104
8 Tax-exempt securities.....	99528132	***	***	-	-	*228	24374	75303	150329	193955	296876	833969	97953098
9 Other current assets.....	46652781	***	***	9967	21485	31827	144644	74086	229457	202322	183671	574000	45176598
10 Loans to stockholders.....	236099	***	***	-	-	-	-	*3281	-	*1180	-	-	231638
11 Mortgage and real estate loans...	88050880	***	***	*148	*159	*935	21031	26722	55842	124605	161916	413284	87246239
12 Other investments.....	762893016	***	***	2599	3838	6754	131474	237459	584336	1189568	1221992	4170786	755343983
13 Depreciable assets.....	13470262	***	***	-	*3	*82	5134	4773	12673	31012	33514	89428	13293643
14 Less: Accumulated depreciation	3501175	***	***	-	-	-	-	*75	-	*7378	346	15603	3477772
15 Depletable assets.....	314613	***	***	-	-	-	-	-	-	9645	-	-	304968
16 Less: Accumulated depletion...	137259	***	***	-	-	-	-	-	-	8710	-	-	128549
17 Land.....	365227	***	***	-	-	-	-	-	-	3181	429	9205	352413
18 Intangible assets (Amortizable)...	2990982	***	***	-	-	-	-	-	-	*290	-	1754	2988938
19 Less: Accumulated amortization	758990	***	***	-	-	-	-	-	-	*106	-	-	758884
20 Other assets.....	164046418	***	***	1340	3641	9161	44232	64603	126148	145084	381670	785320	162484648
21 Total liabilities.....	1341794671	***	***	26927	69316	101135	766801	875332	2001720	2466908	3129834	9556662	1322791922
22 Accounts payable.....	12982205	***	***	-	-	-	-	*23	*57	*383	295	14387	12967061
23 Mort, notes, and bonds under 1 yr	16047333	***	***	-	-	-	-	-	*2624	-	63	13820	16030827
24 Other current liabilities.....	135078507	***	***	4726	6473	6895	43656	52663	131283	161424	195896	662752	133809875
25 Loans from stockholders.....	4953779	***	***	-	-	-	-	-	-	176	-	2889	4950714
26 Mort, notes, bonds, 1 yr or more.	36705239	***	***	-	-	-	-	-	-	*37458	6246	73033	36588502
27 Other liabilities.....	907251316	***	***	16434	35148	42527	389314	431635	1108112	1581214	2245867	6968235	894425756
28 Net worth.....	228776291	***	***	5767	27695	51713	333831	391011	759644	686252	681467	1821547	224019188
29 Capital stock.....	15145320	***	***	1906	7854	9435	56100	58168	142253	90686	116139	342638	14426038
30 Paid-in or capital surplus.....	126582293	***	***	1875	2247	6092	57910	86973	255062	255163	342638	671260	124902778
31 Retained earnings, appropriated.	15150859	***	***	*372	321	527	11803	12006	31507	67576	32342	121649	14872757
32 Retained earnings-unappropriated	77263467	***	***	1614	16972	37123	209446	237273	343373	286910	197277	804822	75131204
33 Retained earnings (S Corp).....	-	***	***	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	5365648	***	***	-	*-301	*1464	*1429	*3408	*12550	*14083	6930	12490	5313589
35 Total receipts.....	357265819	***	***	25358	47308	64278	513690	771249	1005109	1118943	1955275	3472098	345679063
36 Business receipts.....	245053275	***	***	21861	36651	53645	321561	302314	812129	854005	1607260	2531011	236974271
37 Interest.....	65532469	***	***	1146	3036	4865	44471	54794	109959	112877	169452	496123	63594539
38 Interest on govt. obligations....	1105033	***	***	-	2	724	1901	2523	5781	2813	5728	1083939	1083939
39 Rents.....	3185407	***	***	-	*43	*106	*721	*3599	*1144	3617	11628	11366	3149025
40 Royalties.....	40600	***	***	-	-	*17	*-0	*-0	-	322	-	7	40254
41 Net S-T cap gain less net LT loss	1740544	***	***	-	*15	*1	665	2714	3625	3768	5107	7136	1691286
42 Net L-T cap gain less net ST loss	3229051	***	***	*4	*85	*3	927	3991	7581	10584	7260	31738	3153286
43 Net gain, noncapital assets.....	147015	***	***	-	-	-	-	*120	1	*2	54	425	146388
44 Dividends, domestic corporations.	1740942	***	***	*44	*35	*62	1601	9108	7283	8189	4962	16075	1690875
45 Dividends, foreign corporations..	773654	***	***	-	-	*29	-	-	-	89	3	773533	773533
46 Other receipts.....	34717829	***	***	2304	7442	5579	142991	392707	60864	119798	146649	372486	33381666
47 Total deductions.....	344420334	***	***	23568	43697	52960	444885	744388	954527	1042245	1862874	3271209	333634451
48 Cost of goods.....	180674601	***	***	6864	12247	15917	143688	455563	334952	537675	573983	1513329	175943563
49 Compensation of officers.....	482391	***	***	-	-	-	*131	*2373	*3255	*3929	1425	3634	467643
50 Salaries and wages.....	10125268	***	***	-	-	-	-	*15	*49	*6016	4430	12173	10099808
51 Repairs.....	93681	***	***	-	*6	-	*4	*345	*42	*828	594	1103	90727
52 Bad debts.....	1405932	***	***	-	*2	-	*208	*30	*784	997	320	711	1394889
53 Rent paid on business property...	1673019	***	***	-	-	*41	732	1948	5682	4071	5439	16926	1632585
54 Taxes paid.....	4197675	***	***	173	710	785	4599	5221	19005	23289	19360	58836	4040894
55 Interest paid.....	8850712	***	***	*12	*52	*62	1081	1227	*1294	10576	4691	14125	8812677
56 Contributions or gifts.....	40385	***	***	-	-	-	*11	*48	*19	*82	93	2617	37460
57 Amortization.....	2071296	***	***	120	365	210	4825	19911	22811	22501	23589	88033	1855785
58 Depreciation.....	2568618	***	***	-	*360	*35	394	1517	2687	2342	4224	10834	2540662
59 Depletion.....	17969	***	***	-	-	-	-	-	-	513	-	1	17454
60 Advertising.....	644480	***	***	*3	*-0	*11	602	242	875	7349	3173	17184	614792
61 Pension, prof sh, stock, annuity.	1076450	***	***	-	-	*5	429	1052	3886	4471	3926	17334	1037569
62 Employee benefit programs.....	819914	***	***	-	-	-	*379	*1661	*787	*683	729	2534	813037
63 Net loss, noncapital assets.....	97421	***	***	-	*462	-	-	*4	*55	*2374	402	56	93660
64 Other deductions.....	129580521	***	***	16395	29494	35895	287801	253233	588344	414548	1216494	1511778	124141245
65 Total receipts less total deducts..	12845485	***	***	1790	3611	11318	68805	26861	50582	76698	92401	200889	12044611
Constructive taxable income from													
66 related foreign corporations.....	297649	***	***	-	-	-	-	-	-	-	-	-	297649
67 Net income (less deficit), total...	12038101	***	***	1790	3609	11318	68081	24959	48059	70917	89588	195161	11258322
68 Net income, total.....	14778888	***	***	4130	8099	12936	77134	75752	97474	102115	112838	228508	13767857
69 Deficit, total.....	2740786	***	***	2340	4490	*1618	9053	50792	49416	*31198	23251	33347	2509535
70 Net income (less def), Form 1120-A.	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	***	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	***	***	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	2013245	***	***	2793	5328	8009	42101	39756	50520	41583	28411	51113	1738360
74 Net operating loss deduction.....	675176	***	***	763	1377	*1387	2735	1870	*3654	*3186	7824	6890	643295
75 Dividends received deduction....	1094570	***	***	*28	*18	*35	743	5278	4695	3689	2260	7103	1070305
76 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	14327816	***	***	1338	2820	4942	36530	36419	47181	62550	85319	178312	13584367
78 Income tax before credits, total...	5054228	***	***	236	511	1237	13163	14563	18150	23589	30351	61413	4790169
79 Regular tax.....	4996931	***	***	203	431	841	10664	12227	16036	21411	29622	60363	4744702
80 Personal holding company tax.....	-	***	***	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	32577	***	***	*33	79	396	2562	2330	2096	2128	641	826	21414
83 Environmental tax.....	19609	***	***	-	-	-	1	6	18	50	88	170	18932
84 Foreign tax credit.....	519681	***	***	-	-	-	*4	-	*1	*1	16	21	519375
85 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	13401	***	***	-	-	-	-	-	-	-	-	-	13401
87 General business credit.....	55152	***	***	-	-	-	-	-	-	562	-	14	54492
88 Prior year minimum tax credit.....	27901	***	***	*5	*16	*31	173	*5	*272	123	484	940	25507
89 Income tax after credits, total....	4438092	***	***	231	495	1206	12987	14559	17877	22904	29852	60438	4177392

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	129	***	***	-	*5	*5	26	**	*12	*7	7	8	53
2 Total assets.....	846361531	***	***	-	*1864	*3617	82826	**	*241466	*204526	517223	1430891	843879023
3 Cash.....	4628741	***	***	-	*1136	*179	8698	**	*2740	*1844	3840	32283	4577967
4 Notes and accounts receivable....	22437357	***	-	-	-	*1	*4	-	*15566	*7556	82	351	22413796
5 Less: Allowance for bad debts.....	153483	***	-	-	-	-	-	-	-	-	-	-	153483
6 Inventories.....	537374	***	-	-	-	-	-	-	-	-	-	-	537374
7 U.S. govt. obligations, total....	64208572	***	-	-	*403	*837	*12293	**	*34944	*82359	79133	172516	63826088
8 Tax-exempt securities.....	51010684	***	-	-	-	*585	*6913	**	*4089	*15616	78132	190156	50715193
9 Other current assets.....	33470929	***	-	-	*-0	*137	10863	**	*18390	*14835	25677	34044	33366984
10 Loans to stockholders.....	62726	***	-	-	-	-	-	-	-	-	-	-	62726
11 Mortgage and real estate loans...	89864349	***	-	-	-	*469	*5521	-	*12754	*6015	25158	134462	89679970
12 Other investments.....	447375922	***	-	-	*320	*1350	*36498	**	*118080	*66288	287129	789550	446076706
13 Depreciable assets.....	4998650	***	-	-	*5	*35	*127	-	*11531	*646	4120	17473	4964713
14 Less: Accumulated depreciation	756555	***	-	-	-	-	-	-	*1839	-	-	-	754716
15 Depletable assets.....	333	***	-	-	-	-	-	-	-	-	-	-	333
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	188056	***	-	-	-	-	-	-	-	-	210	-	187847
18 Intangible assets (Amortizable)...	2807200	***	-	-	-	-	-	-	*208	-	-	-	2806992
19 Less: Accumulated amortization	1066341	***	-	-	-	-	-	-	-	-	-	-	1066341
20 Other assets.....	126747017	***	***	-	*-0	*25	1908	**	*25004	*9367	13953	59846	126636874
21 Total liabilities.....	846361531	***	***	-	*1864	*3617	82826	**	*241466	*204526	517223	1430891	843879023
22 Accounts payable.....	6077104	***	-	-	-	-	-	-	-	-	-	-	6077104
23 Mort, notes, and bonds under 1 yr	27377028	***	-	-	-	-	-	-	-	-	-	-	27377028
24 Other current liabilities.....	42529423	***	-	-	*11	*39	*1078	**	*5248	*5708	21720	102014	42393604
25 Loans from stockholders.....	24698	***	-	-	-	-	-	-	-	-	-	14	24683
26 Mort, notes, bonds, 1 yr or more.	7242321	***	-	-	-	-	-	-	*18180	-	-	-	7224141
27 Other liabilities.....	688803414	***	***	-	*1853	*999	68710	**	*178358	*183657	403257	1165007	686801479
28 Net worth.....	74307544	***	-	-	-	*2579	*13039	**	*39681	*15160	92246	163855	73980983
29 Capital stock.....	1269531	***	-	-	-	-	*514	-	*42	-	-	11	1268964
30 Paid-in or capital surplus.....	31867516	***	-	-	-	*1203	*2596	**	*115	-	19866	3496	31840240
31 Retained earnings, appropriated.	15515797	***	-	-	-	*16	*177	**	*6688	*3617	6065	14716	15484519
32 Retained earnings-unappropriated	25669096	***	-	-	-	*1360	*11952	**	*32835	*11544	66316	145632	25399457
33 Retained earnings (S Corp).....	-	***	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	*14397	***	-	-	-	-	*2200	-	-	-	-	-	12197
35 Total receipts.....	204508782	***	***	-	*256	*995	16385	**	*45778	*47384	220388	537986	202942027
36 Business receipts.....	125398641	***	***	-	*165	*789	9087	**	*24336	*31629	102360	410282	124388815
37 Interest.....	47122978	***	***	-	*73	*171	5056	**	*11270	*11209	45843	92454	46827041
38 Interest on govt. obligations....	257815	***	-	-	-	*34	*78	**	*20	*23	113	960	256501
39 Rents.....	6493717	***	-	-	-	-	*34	-	*64	*170	1339	2706	6480975
40 Royalties.....	18609	***	-	-	-	-	-	-	-	-	-	-	18609
41 Net S-T cap gain less net LT loss	2468143	***	-	-	-	-	*113	**	-	*235	28	228	2452617
42 Net L-T cap gain less net ST loss	3121565	***	-	-	-	-	*302	**	*4263	*655	1736	1195	3086526
43 Net gain, noncapital assets.....	124000	***	-	-	-	-	-	-	-	-	-	193	123760
44 Dividends, domestic corporations.	1099406	***	-	-	*18	-	*261	-	*645	*90	243	2358	1093028
45 Dividends, foreign corporations..	21903	***	-	-	-	-	-	-	-	-	-	-	21903
46 Other receipts.....	18382006	***	-	-	-	*2	*1455	**	*5181	*3374	68727	27610	18192251
47 Total deductions.....	191924397	***	***	-	*304	*932	15690	**	*39022	*45100	244144	505858	190472554
48 Cost of goods.....	104500978	***	***	-	*102	*117	4771	**	*11764	*21730	181346	260199	103709624
49 Compensation of officers.....	465250	***	***	-	*46	-	*384	-	-	-	496	-	464320
50 Salaries and wages.....	3515491	***	-	-	-	-	-	-	-	-	-	-	3515487
51 Repairs.....	47218	***	-	-	-	*24	-	-	-	-	-	518	46676
52 Bad debts.....	271511	***	-	-	-	-	-	-	-	*-0	9	106	271395
53 Rent paid on business property...	1013356	***	-	-	*7	*2	*224	**	*473	*1199	1334	3736	1006359
54 Taxes paid.....	2215920	***	-	-	*9	*14	*292	**	*1522	*1881	5236	11714	2186516
55 Interest paid.....	5354512	***	-	-	-	-	*361	**	*1378	-	644	1444	5346254
56 Contributions or gifts.....	18500	***	-	-	-	-	-	-	-	-	4	5	18490
57 Amortization.....	1462833	***	-	-	*5	*38	*526	**	*1573	*1628	2645	11287	1439327
58 Depreciation.....	2095616	***	-	-	-	*22	*30	**	*544	*478	1338	3533	2086013
59 Depletion.....	3292	***	-	-	-	-	-	-	-	-	-	-	3292
60 Advertising.....	363970	***	-	-	-	*5	*15	-	*50	*44	310	856	362689
61 Pension, prof sh, stock, annuity.	604128	***	-	-	-	-	*223	-	*489	*457	1494	4474	596992
62 Employee benefit programs.....	427563	***	-	-	-	-	*18	-	-	-	610	508	426428
63 Net loss, noncapital assets.....	31941	***	-	-	-	-	-	-	*8	-	87	-	31847
64 Other deductions.....	69532319	***	***	-	*135	*711	8845	**	*21220	*17681	48590	207477	68960843
65 Total receipts less total deducts..	12584385	***	***	-	*-48	*63	696	**	*6757	*2284	-23755	32129	12469473
Constructive taxable income from													
66 related foreign corporations.....	19121	***	-	-	-	-	-	-	-	-	-	-	19121
67 Net income (less deficit), total...	12345690	***	***	-	*-48	*29	618	**	*6736	*2262	-23869	31169	12232092
68 Net income, total.....	12552531	***	-	-	*23	*62	*1087	**	*6983	*2392	11479	31169	12402549
69 Deficit, total.....	206841	***	***	-	*71	*33	*470	-	*247	*131	35348	-	170457
70 Net income (less def), Form 1120-A.	-	***	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	***	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	577623	***	-	-	*27	*62	*807	**	*4714	*1440	6790	11739	551450
74 Net operating loss deduction.....	263875	***	-	-	-	*62	*160	-	*1103	-	-	50	262500
75 Dividends received deduction....	277574	***	-	-	*13	-	*136	-	*214	*17	70	1178	275352
76 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	12277043	***	-	-	*9	-	*341	**	*2274	*949	4694	19429	12153156
78 Income tax before credits, total...	4309958	***	-	-	*1	-	*97	**	*938	*348	1879	6692	4266261
79 Regular tax.....	4291567	***	-	-	*1	-	*53	**	*743	*289	1608	6609	4248668
80 Personal holding company tax.....	-	***	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	35	***	-	-	-	-	-	-	-	-	-	-	35
82 Alternative minimum tax.....	2933	***	-	-	-	-	*43	-	*195	*58	271	66	2299
83 Environmental tax.....	16147	***	-	-	-	-	-	-	*-0	-	-	18	16015
84 Foreign tax credit.....	86949	***	-	-	-	-	-	-	-	-	-	1	86899
85 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	1468	***	-	-	-	-	-	-	-	-	-	-	1468
87 General business credit.....	60062	***	-	-	-	-	-	-	-	-	-	25	60036
88 Prior year minimum tax credit.....	*56519	***	-	-	-	-	*7	**	-	-	-	609	55904
89 Income tax after credits, total....	4104960	***	-	-	*1	-	*90	-	*938	*348	1879	6057	4061955

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1728	*18	*34	*31	49	153	717	185	173	99	65	89	115
2 Total assets.....	388341493	-	*925	*6062	19039	114207	1671297	1329264	2833551	3496809	4752808	13947758	360169773
3 Cash.....	4614907	-	*578	*3221	7627	56654	401629	278514	415282	384515	168390	579928	2318568
4 Notes and accounts receivable....	23661952	-	*126	*576	*2008	6543	88073	55921	150265	286994	293841	876821	21900784
5 Less: Allowance for bad debts.....	90096	-	-	-	-	-	*144	*80	*2269	*24047	7720	4184	51651
6 Inventories.....	18745	-	-	-	-	-	-	-	*19	-	-	1518	17208
7 U.S. govt. obligations, total....	61793942	-	-	*7	*5668	18030	431859	370505	729218	848435	1761296	4171951	53456974
8 Tax-exempt securities.....	59324295	-	-	-	*19	*1124	120878	117040	374576	352777	563438	1928370	55866073
9 Other current assets.....	57301418	-	-	*439	*886	10615	140115	186646	357610	828082	644714	1235079	53897231
10 Loans to stockholders.....	*979187	-	-	-	-	-	-	-	*122	-	-	7	979058
11 Mortgage and real estate loans...	16177180	-	-	-	-	*14	6462	*751	*11795	*2720	27742	34921	16092775
12 Other investments.....	142235057	-	*156	*1350	*1621	17716	411989	283103	692843	670275	1141278	4391315	134623411
13 Depreciable assets.....	8461286	-	*66	*218	*930	4847	52750	25563	86472	40266	82128	435180	7732866
14 Less: Accumulated depreciation	1075852	-	-	*124	*141	2023	25267	11386	31407	11477	17584	119979	856465
15 Depletable assets.....	*35199	-	-	-	-	-	*174	-	-	-	-	-	35025
16 Less: Accumulated depletion...	*11764	-	-	-	-	-	*122	-	-	-	-	-	11642
17 Land.....	351963	-	-	*34	*4	*62	4157	*882	*2600	*6736	3502	20965	313021
18 Intangible assets (Amortizable)...	542747	-	-	-	*29	*486	1013	*2887	*15483	*746	1400	24072	496631
19 Less: Accumulated amortization	241429	-	-	-	*3	*130	539	*730	*2079	*360	981	7919	228687
20 Other assets.....	14262756	-	-	*340	*392	*268	38270	19647	33163	111005	91364	379713	13588594
21 Total liabilities.....	388341493	-	*925	*6062	19039	114207	1671297	1329264	2833551	3496809	4752808	13947758	360169773
22 Accounts payable.....	7970351	-	*2945	*406	*1435	4138	41007	44706	185350	58374	51514	213057	7367420
23 Mort, notes, and bonds under 1 yr	2318356	-	*590	-	*3463	*9	*3508	*159	*16465	*164	1263	29469	2263265
24 Other current liabilities.....	178577197	-	*330	*3500	28082	50868	707949	755075	1438937	2402309	3103565	8975165	161111416
25 Loans from stockholders.....	313224	-	*87	-	-	-	*2918	*2610	-	-	362	25578	281669
26 Mort, notes, bonds, 1 yr or more.	4692037	-	-	-	*79	-	*1900	*17850	*4694	*16847	15961	37126	4597580
27 Other liabilities.....	94749150	-	*25	*161	*2434	*3978	65620	67306	285159	202499	291805	966763	92863400
28 Net worth.....	99721179	-	*-3051	*1995	-16454	55213	848395	441560	902946	816616	1288337	3700599	91685024
29 Capital stock.....	1072522	-	-	-	-	*339	*4032	-	*84714	*241	12618	145818	824759
30 Paid-in or capital surplus.....	17604254	-	*725	*166	*3417	*11168	100452	130040	206266	*156209	89688	2463900	14442223
31 Retained earnings, appropriated.	15962577	-	*0	*428	-	-	16369	*4078	*70921	*76286	29691	119675	15645129
32 Retained earnings-unappropriated	65089330	-	*-3776	*1400	-19871	43706	733292	307442	541044	583880	1157291	971267	60773655
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	*7505	-	-	-	-	-	*5750	-	-	-	950	61	743
35 Total receipts.....	169528503	*638607	*3426	*2398	62879	53659	747773	877301	1785133	1948961	2360093	8014827	153033443
36 Business receipts.....	142981896	*368457	*2556	*2108	*45007	43947	571875	788578	1587527	1699495	2060646	6895004	128916696
37 Interest.....	16585011	*174160	*42	*208	893	4775	66213	52534	116357	143982	190393	574740	15260714
38 Interest on govt. obligations....	2671118	*203	-	-	*1	*84	6679	7069	13900	19041	29212	90614	2504315
39 Rents.....	610892	*149	-	-	*59	*88	1633	864	4622	*4667	3838	19154	575818
40 Royalties.....	*21	-	-	-	-	-	-	*1	-	-	-	12	9
41 Net S-T cap gain less net LT loss	426468	*31966	-	-	-	*88	1505	*314	3996	1611	6377	25273	355338
42 Net L-T cap gain less net ST loss	1859460	*34427	-	*67	-	*89	3418	3805	16590	10276	19871	111677	1659240
43 Net gain, noncapital assets.....	15844	-	-	-	-	-	*36	*259	*22	*100	682	1259	13486
44 Dividends, domestic corporations..	1072696	*26047	*2	-	*35	*155	3992	2070	8306	8251	12180	34804	976854
45 Dividends, foreign corporations..	43157	-	-	-	-	-	*3	*12	*93	-	385	634	42030
46 Other receipts.....	3261939	*3199	*827	*16	*16884	4434	92419	21794	33720	61539	36508	261655	2728945
47 Total deductions.....	159783087	*300754	*2932	*3264	63139	49822	704060	810524	1714777	1780292	2229821	7667322	144456378
48 Cost of goods.....	108239246	*166791	*960	*1407	*55906	27193	351648	409018	990222	941601	1367373	5140753	98786374
49 Compensation of officers.....	393229	*223	-	*152	*28	1913	9935	6123	15865	14390	15761	47928	280912
50 Salaries and wages.....	17516600	*5030	*329	*366	*1277	7822	122394	90164	210982	192982	335420	1092642	15457192
51 Repairs.....	50854	-	*20	*30	-	72	788	*365	1919	*530	491	2470	44169
52 Bad debts.....	266932	-	-	-	-	*8	790	*566	*2531	3059	15717	9414	234846
53 Rent paid on business property...	914262	*2855	-	*55	*10	*150	7911	4352	12999	7005	6911	47706	824307
54 Taxes paid.....	4780482	*13089	*188	*49	*589	1084	17339	27055	45538	33198	56493	177963	4407897
55 Interest paid.....	1049510	2841	*35	-	*248	*23	1152	1971	4786	*4741	4191	9628	1019896
56 Contributions or gifts.....	123194	*2	*1	-	-	*5	160	*33	254	*79	883	1773	120004
57 Amortization.....	346404	-	-	-	*21	*59	308	*629	2189	2631	1498	6879	332190
58 Depreciation.....	1246248	*662	*6	*30	*30	288	3127	3602	8916	7846	9787	50711	1161242
59 Depletion.....	*24	-	*7	-	-	-	-	-	-	-	-	-0	16
60 Advertising.....	477122	*852	*1	*15	*26	193	2796	939	4159	4287	4154	20123	439578
61 Pension, prof sh, stock, annuity.	383113	-	*331	-	*46	*10	1745	*1042	2095	*3405	3862	16655	353922
62 Employee benefit programs.....	1842133	*46	-	*113	*20	360	10081	3772	14604	12110	18657	100355	1682014
63 Net loss, noncapital assets.....	26844	-	-	-	-	-	*66	*-0	*37	*168	96	4611	21866
64 Other deductions.....	22126893	*108363	*1054	*1048	4938	10641	173819	260894	397682	552261	388527	937713	19289953
65 Total receipts less total deducts..	9745416	*337853	*494	*-866	-259	3837	43713	66777	70356	168669	130272	347504	8577065
Constructive taxable income from													
66 related foreign corporations.....	28430	-	-	-	-	-	-	-	-	-	3	582	27846
67 Net income (less deficit), total...	7102728	*337650	*494	*-866	-260	3753	37034	59708	56456	149628	101062	257471	6100596
68 Net income, total.....	8006669	*355146	*494	*108	*522	5571	74722	82952	102881	187033	141113	481048	6575079
69 Deficit, total.....	903942	17496	-	*974	*782	1818	37687	23243	46425	37405	40051	223576	474483
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	2089759	*18266	*358	*6	*224	1711	13079	18460	31353	15018	16599	205393	1769291
74 Net operating loss deduction.....	1409660	*34	*357	*6	*200	*1603	10240	17013	*25475	*9135	8072	178391	1159134
75 Dividends received deduction.....	674399	*18233	*1	-	*24	*108	2838	1447	5878	5882	8491	24657	606839
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5857595	*336880	*137	*102	*322	3870	62216	64616	73210	172423	126537	281141	4736142
78 Income tax before credits, total...	2397894	*118236	*12	*15	*30	896	18278	21936	27810	59310	43669	103105	2004596
79 Regular tax.....	2018159	*117796	*12	*15	*30	783	16895	21697	24632	58773	43084	96054	1638389
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	369178	*26	-	-	-	*113	1382	*240	*3169	*477	506	6649	356617
83 Environmental tax.....	10622	415	-	-	-	-	-	-	*9	117	78	403	9600
84 Foreign tax credit.....	22494	-	-	-	-	-	*1	-	*13	-	21	111	22349
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	9763	-	-	-	-	-	-	-	-	-	1	-	9762
87 General business credit.....	17045	-	-	-	-	-	-	-	-	-	24	90	16931
88 Prior year minimum tax credit.....	48773	-	-	-	-	-	561	*609	*253	*223	1798	3956	41374
89 Income tax after credits, total....	2299819	*118236	*12	*15	*30	896	17717	21327	27544	59087	41825	98949	1914180

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3652	487	1411	65	51	168	589	168	189	140	79	108	197
2 Total assets.....	737011074	-	25950	12340	18402	115578	1343812	1178979	3006169	5006573	5704020	18017155	702582095
3 Cash.....	10792071	-	8604	6001	7023	50421	450889	306562	505807	429310	400509	707743	7919201
4 Notes and accounts receivable....	50125171	-	*1526	*305	-	12680	100696	53772	315801	369456	493547	1581504	47195884
5 Less: Allowance for bad debts.....	300728	-	-	-	-	-	*374	*342	*6122	3369	5192	11449	273880
6 Inventories.....	636384	-	-	-	-	-	*61	-	*777	*12277	417	2629	620223
7 U.S. gov. obligations, total.....	85165713	-	-	*670	*2232	*10598	158603	177350	466467	943655	1089248	3832585	78484307
8 Tax-exempt securities.....	111811490	-	-	-	-	*391	23633	*47579	217927	373595	693935	2497992	107956438
9 Other current assets.....	63965725	-	*926	2657	2918	5489	152892	183694	467507	912735	805753	2657020	58774134
10 Loans to stockholders.....	1612564	-	*1344	-	-	*12039	*3462	*877	*224	*41840	7528	4603	1540648
11 Mortgage and real estate loans....	9888828	-	-	-	-	*439	*13823	*6783	*6665	28133	49945	15526	9767513
12 Other investments.....	338219410	-	*5678	*1910	5732	13126	272445	304734	789227	1317071	1605732	5592817	328310940
13 Depreciable assets.....	28228353	-	*29593	-	-	*2561	94858	39699	109335	196466	287916	689865	26778060
14 Less: Accumulated depreciation	7683764	-	*24909	-	-	*1259	34957	8527	48329	68259	108441	281566	7107517
15 Depletable assets.....	27014	-	-	-	-	-	-	-	-	-	-	-	27014
16 Less: Accumulated depletion....	12274	-	-	-	-	-	-	-	-	-	-	-	12274
17 Land.....	1367916	-	-	-	-	*430	*15863	*278	*2121	34434	17590	32063	1265136
18 Intangible assets (Amortizable)...	3681183	-	*1703	*258	*7	*300	25445	*16691	43088	63008	40667	95268	3394748
19 Less: Accumulated amortization	807455	-	*931	*20	-	*177	5131	*3286	3516	21125	14674	49620	708975
20 Other assets.....	40293477	-	*2416	559	*490	8538	71605	53117	139192	377347	339541	650176	38550495
21 Total liabilities.....	737011074	-	25950	12340	18402	115578	1343812	1178979	3006169	5006573	5704020	18017155	702582095
22 Accounts payable.....	15781669	-	*1262	*507	*239	5485	80563	23396	98889	201820	191520	837027	14340959
23 Mort, notes, and bonds under 1 yr	14343814	-	-	-	*17	*9702	*7852	*3851	23277	107669	75471	143714	13972261
24 Other current liabilities.....	283773664	-	63862	7432	10625	87635	800559	422997	1640847	2395437	2909617	8737654	266696998
25 Loans from stockholders.....	3574102	-	*15204	-	-	*1023	*14148	*14757	*9335	*19854	8475	326645	3164660
26 Mort, notes, bonds, 1 yr or more.	30919514	-	*161	-	*889	*992	66142	*32908	75795	144528	162707	446867	29988526
27 Other liabilities.....	139263735	-	*12303	*931	*3836	*8688	101302	132883	329306	1126436	769204	3868388	132910460
28 Net worth.....	249354576	-	-66842	3470	2797	2054	273245	548186	828720	1010829	1587026	3656859	241508232
29 Capital stock.....	15734637	-	18821	4213	5801	15085	263536	212621	315939	322243	264554	503542	13808284
30 Paid-in or capital surplus.....	91480065	-	*5981	3932	*2480	50881	257102	232890	674613	920381	635396	3336065	85360342
31 Retained earnings, appropriated.	9631821	-	-	-	*457	-	*7703	-	*57744	*22215	17069	169280	9357353
32 Retained earnings-unappropriated	137278209	-	-91491	-4675	-5863	-62702	-224905	104662	-205754	-243547	690346	-247767	137569906
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock....	4770155	-	*153	-	*78	*1210	30191	*1987	13822	10464	20338	104261	4587652
35 Total receipts.....	265777210	3189176	58146	4770	6798	49488	1133105	1058097	2968766	2989203	3880755	12484123	237954782
36 Business receipts.....	222843226	2972276	57468	4963	5736	45157	1030100	684226	2599226	2640125	3401269	11194756	198207926
37 Interest.....	19846312	145981	541	490	685	3826	48866	38556	94844	177488	185114	576175	18573746
38 Interest on gov. obligations....	5295453	30460	-	-	-	*21	1286	3593	13240	26077	39252	139280	5042245
39 Rents.....	994254	452	-	-	-	*2968	*290	*4104	13796	5819	13716	953109	8202
40 Royalties.....	8637	166	-	-	-	-	-	-	-	-	269	-	-
41 Net S-T cap gain less net LT loss	1205765	5154	-	*-0	-	*34	963	*175	1530	5413	9250	27510	1155736
42 Net L-T cap gain less net ST loss	2980107	*14560	-	*49	*81	*81	928	847	6077	9939	21421	43546	2882577
43 Net gain, noncapital assets.....	277300	*3	-	-	-	*77	-	*8	*14976	*541	354	1820	259520
44 Dividends, domestic corporations..	1249560	*2099	*14	*53	*145	*122	781	1582	4150	9915	10182	33635	1186882
45 Dividends, foreign corporations..	204282	448	-	-	-	-	*18	*176	*79	980	1991	200591	-
46 Other receipts.....	10872314	17577	*123	*-784	*151	*247	47118	328645	230618	105832	207113	451425	9484248
47 Total deductions.....	249134334	3104317	74166	4739	5491	47009	1133636	1070769	2930994	2811725	3669677	11976058	222305753
48 Cost of goods.....	150000292	1152525	20380	2593	1560	11007	409551	483207	2038115	1089327	2058678	7773446	134959903
49 Compensation of officers.....	1603320	*25150	*7704	-	-	*1399	32434	10190	28168	58413	44150	108065	1287648
50 Salaries and wages.....	30828220	261108	12746	*1718	*1860	9554	176190	173890	278744	405696	608709	1517083	27380925
51 Repairs.....	246432	1165	*80	-	*-0	*138	3946	*287	3436	3323	5040	14254	214762
52 Bad debts.....	619150	*1625	*299	-	-	-	*853	*358	5549	6846	17808	30728	555084
53 Rent paid on business property...	2460519	22994	*2879	-	*39	*1642	33039	19409	22384	36547	46430	94673	2180483
54 Taxes paid.....	5439688	62369	2113	58	136	1577	21249	96450	44334	77041	92445	232239	4809676
55 Interest paid.....	5105473	20043	*718	-	*13	*190	6542	6215	12987	21513	20980	60889	4955385
56 Contributions or gifts.....	93193	*512	*19	-	-	*6	*279	*178	414	562	1331	3053	86838
57 Amortization.....	451432	5111	*617	*15	*8	*221	4307	4093	7326	4208	8215	11673	405640
58 Depreciation.....	2873093	14858	*1879	-	-	*759	10103	3913	14370	21618	28219	72946	2704429
59 Depletion.....	15050	-	-	-	-	-	-	-	-	-	-	2	15048
60 Advertising.....	811075	3135	*6456	-	*10	*134	6850	7188	19279	12988	18600	30619	705816
61 Pension, prof sh, stock, annuity.	1072959	2055	*864	-	*1	-	*2378	*650	*1607	6611	7601	37320	1013872
62 Employee benefit programs.....	2992572	23814	*1334	-	*2	*309	9687	17638	20526	23695	41871	508899	2344796
63 Net loss, noncapital assets.....	127952	*2607	*187	-	-	-	*1174	*1503	*86	3261	1394	12230	105509
64 Other deductions.....	44393915	1505247	15891	355	1862	20073	415056	245600	433671	1040076	668207	1467939	38579939
65 Total receipts less total deducts..	16642876	84858	-16020	31	1307	2479	-531	-12671	37771	177479	211077	508065	15649029
Constructive taxable income from													
66 related foreign corporations.....	1478965	31139	-	-	-	-	-	-	-	*323	30	3330	1444143
67 Net income (less deficit), total...	12826388	85538	-16020	31	1307	2458	-1816	-16264	24531	151725	171855	372116	12050927
68 Net income, total.....	14626571	137127	3372	756	1458	5063	62234	55729	137389	215624	218560	597382	13191878
69 Deficit, total.....	1800183	51589	19392	*725	*150	*2605	64050	71993	112858	63898	46704	225266	1140950
70 Net income (less def), Form 1120-A.	*323	*323	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*226	*226	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	1797151	3941	*938	*425	*459	1933	11531	12867	28544	42054	25725	122227	1546507
74 Net operating loss deduction....	934134	*2475	*928	*388	*358	*1848	10983	11760	24132	35240	17955	102554	725512
75 Dividends received deduction.....	858457	*1466	*10	*37	*102	*85	548	1107	2972	6813	7770	19396	818151
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	12971624	133984	2434	*342	1087	3142	50912	43126	111470	174415	194261	471592	11784859
78 Income tax before credits, total...	4682308	44491	367	*60	300	1378	16128	14478	37588	60186	67269	165999	4274064
79 Regular tax.....	4513320	44280	367	*56	197	633	15514	14371	36795	59407	66689	158693	4116317
80 Personal holding company tax.....	*232	-	-	-	-	-	-	-	-	*232	-	-	-
81 Recapture taxes.....	2	-	-	-	-	-	-	-	-	-	-	-	2
82 Alternative minimum tax.....	147561	66	*4	*103	*745	612	*103	*752	*432	774	5929	138042	-
83 Environmental tax.....	20945	*144	-	-	-	-	*2	*4	*42	115	173	640	19824
84 Foreign tax credit.....	644014	14920	-	-	-	-	-	*3	-	*7	25	931	628128
85 U.S. Possessions tax credit.....	75	-	-	-	-	-	-	-	-	-	-	-	75
86 Nonconventional source fuel credit.	11902	-	-	-	-	-	-	-	-	-	-	7	11895
87 General business credit.....	18902	1	-	-	-	-	*53	*35	-	-	2	114	18698
88 Prior year minimum tax credit.....	439874	-	-	*10	*13	*34	*137	*169	*387	*611	979	8321	429213
89 Income tax after credits, total....	3567540	29570	367	*50	*286	1344	15939	14271	37201	59567	66263	156626	3186054

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 50 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.....	481450	32663	202674	84185	62678	45932	44402	5010	2501	830	304	190	80
2 Total assets.....	374696667	-	6674057	13807498	22009316	32638627	89440296	34375014	37897250	28541125	20466041	29211825	59635619
3 Cash.....	25343894	-	1886319	2707169	2670207	2817327	5620074	1647723	1820568	1383161	891605	1176316	2723426
4 Notes and accounts receivable....	21210862	-	418565	683735	1119556	1404874	4285356	1647442	1790008	1719808	2227900	2092692	3820925
5 Less: Allowance for bad debts.....	1831097	-	*6287	*30663	105489	163858	97844	40312	40441	49341	27275	154039	155548
6 Inventories.....	18415441	-	47939	344548	849280	1608706	5022165	1482833	1284507	1876093	1029309	1431081	3438979
7 U.S. govt. obligations, total....	2030015	-	*17044	*59499	62454	124694	452733	183157	227735	177243	93768	142381	489307
8 Tax-exempt securities.....	1058813	-	*12332	*20527	40286	94711	322870	197243	170977	118824	47083	19185	14775
9 Other current assets.....	23673831	-	504274	841563	1217442	2102873	5687345	1929473	2087937	1556541	1499039	2266114	3981230
10 Loans to stockholders.....	5726121	-	390703	65070	779949	755142	1402236	334066	328828	298729	360853	272372	128172
11 Mortgage and real estate loans...	14974801	-	200885	433597	938446	1102751	2709436	699254	1402757	820723	875104	2106408	3685439
12 Other investments.....	57119179	-	443809	1090312	1446214	2541896	9331775	4131388	5630770	4836517	4059758	7243379	16363361
13 Depreciable assets.....	201122681	-	5678596	9124753	14192136	21121972	52490633	21219444	22425220	14306832	9377405	10918175	20267514
14 Less: Accumulated depreciation	67446830	-	3967351	4779943	5660159	7604310	17540886	6583761	7331141	4310705	2765742	3092215	3810615
15 Depletable assets.....	1145787	-	*44450	*42683	*65021	94591	250787	*83859	41886	*125157	1294	154587	241471
16 Less: Accumulated depletion...	391030	-	*24368	*28436	*18673	*21688	64498	*3482	*20379	*90633	209	60224	58439
17 Land.....	56267668	-	748436	2283070	3867385	5620019	16797884	5860758	6252241	3887134	2885370	2624299	5441073
18 Intangible assets (Amortizable)...	4980773	-	212697	220918	221486	303190	774962	438232	594999	372932	389677	443808	1007871
19 Less: Accumulated amortization	1611761	-	94523	128414	109632	125299	285688	165592	212803	134820	109559	137032	108397
20 Other assets.....	11947518	-	160538	247510	433407	861035	2280954	1313289	1443580	1646930	-369339	1764539	2165075
21 Total liabilities.....	374696667	-	6674057	13807498	22009316	32638627	89440296	34375014	37897250	28541125	20466041	29211825	59635619
22 Accounts payable.....	11770303	-	1196618	422575	396258	753027	1894866	1012203	840134	765465	719829	838595	2930733
23 Mort, notes, and bonds under 1 yr	33041017	-	857247	850951	1396186	2254288	7467636	2794083	3120094	2811897	3059573	2117275	6311786
24 Other current liabilities.....	17790613	-	830227	806975	814105	1249957	3684366	1569474	1858514	1433120	1140553	1260554	3142768
25 Loans from stockholders.....	42382621	-	3170583	2950693	4005804	5897882	11502287	3028310	2932070	1539970	1352919	1847950	4154152
26 Mort, notes, bonds, 1 yr or more.	146008229	-	1254371	3594830	7474601	13048022	38527166	15637685	16935662	11797397	8021099	12759646	16957751
27 Other liabilities.....	22872352	-	357930	1123074	1584423	914396	4183040	2031449	1869831	2230223	1840211	2851970	3885806
28 Net worth.....	100831532	-	-992919	4058401	6337940	8521054	22180934	8301809	10340944	7963054	4331857	7535835	22252624
29 Capital stock.....	44980916	-	2141494	1810243	2659437	2987565	8266797	3445230	4285740	2972924	2207597	2989881	11310006
30 Paid-in or capital surplus.....	94433049	-	2153412	2324981	3371899	5462907	19163580	8845136	11317225	8572072	6186848	9858887	17467302
31 Retained earnings, appropriated.	2453973	-	172124	198988	553714	328031	646660	88786	322111	83285	3175	30522	26576
32 Retained earnings-unappropriated	-30988479	-	-1120777	503416	268464	1101432	-2072180	-3679686	-5602412	-4189091	-4254472	-5585875	-6357298
33 Retained earnings (S Corp).....	-5255104	-	-3987044	-412137	-152928	-741703	-2339016	-143656	252970	734036	354112	811596	368666
34 Less: Cost of treasury stock...	4792823	-	352128	367091	362646	617178	1484907	254002	234690	210172	147203	200176	562629
35 Total receipts.....	132561830	3627020	18549024	13948350	9317352	11473857	23251496	8687669	10019885	6966650	5386401	7555342	13778784
36 Business receipts.....	109918931	2723763	17108125	12788798	8006557	9690179	19694392	6875287	8013913	5589833	3931344	5649225	9847516
37 Interest.....	4767465	106441	80760	113115	159841	254136	519274	237162	323130	313554	382319	581144	1696589
38 Interest on govt. obligations....	154818	2670	*1136	*2341	4345	12358	47299	18510	30939	18258	6349	7784	2831
39 Rents.....	4846061	107215	199505	266157	258446	414345	818382	551982	484015	348081	241493	314491	841950
40 Royalties.....	265758	*2011	*80200	*7905	*2525	18957	29808	*4062	17745	62840	12633	2854	24218
41 Net S-T cap gain less net LT loss	145240	*2710	*4967	*2721	7601	25489	16185	6103	12763	7044	3275	22719	33663
42 Net L-T cap gain less net ST loss	3076663	354056	214826	65138	240456	211190	548897	188135	366472	184564	258138	217787	227004
43 Net gain, noncapital assets.....	725187	56995	87322	18981	26020	93118	122121	53651	49835	74187	31963	55429	55565
44 Dividends, domestic corporations.	227986	2284	2869	3437	12425	17494	68489	13558	20757	35212	13403	20326	17732
45 Dividends, foreign corporations..	7035	-	*216	*61	*106	*24	*697	*424	*2170	*341	1908	287	801
46 Other receipts.....	8426686	268874	769100	679696	599029	736567	1385952	738796	698146	332736	503578	683296	1030916
47 Total deductions.....	132230415	4387953	17940752	13471534	8845991	10934496	22798967	8727362	9920084	7209023	5475418	7536577	14982257
48 Cost of goods.....	39419302	960716	2960798	2980847	2528551	3064029	7912087	2553745	3472746	2775816	1617424	2879103	5713439
49 Compensation of officers.....	6406405	62780	1902657	1189687	451846	584919	1051543	237711	255710	180515	115859	154893	128286
50 Salaries and wages.....	13593376	190312	2441910	1429767	1023745	1297041	2473045	863316	915967	597350	551721	805879	1003322
51 Repairs.....	3556233	64813	493456	524550	325087	497105	678955	242694	221971	155025	94513	97754	160310
52 Bad debts.....	1745045	171798	44933	25073	53543	53507	252216	71502	92927	46736	136286	54154	742369
53 Rent paid on business property...	3687245	240568	935935	390497	222945	252351	410751	242104	168172	178277	127367	100965	417314
54 Taxes paid.....	6494033	244646	613240	506424	425026	625526	1451437	617050	600598	391547	273111	273621	471806
55 Interest paid.....	11158877	382162	224150	249623	327831	660035	2017849	966178	1191079	923244	791185	1067171	2358370
56 Contributions or gifts.....	69354	489	2271	5217	3144	4248	9663	4697	9649	6800	7503	4867	10807
57 Amortization.....	549395	40228	14656	15992	10953	19333	59328	42242	58708	43005	50597	54556	139797
58 Depreciation.....	5311348	192495	258441	285673	286053	443627	1071107	521659	562109	422270	270292	333251	664372
59 Depletion.....	50314	*57	*6235	*600	*7053	*2252	12554	*1076	3249	*4739	209	3196	9095
60 Advertising.....	1676450	25202	479632	184695	112295	134451	200635	98107	97998	51224	77317	88049	126842
61 Pension, prof sh, stock, annuity.	440080	3574	95351	68945	43235	38878	60400	22633	31523	8469	15683	19790	31598
62 Employee benefit programs.....	917281	11911	117488	80718	79740	76205	180940	65403	69160	57040	34123	50303	94251
63 Net loss, noncapital assets.....	1853540	418654	187501	45480	34725	54260	246714	81756	72777	76833	51889	267298	315651
64 Other deductions.....	35302137	1377546	7162097	5487746	2910220	3126728	4709743	2095488	2095741	1290132	1260340	1281728	2504627
65 Total receipts less total deducts..	331414	-760933	608272	476816	471361	539360	452529	-39693	99802	-242373	-89017	18765	-1203473
Constructive taxable income from													
66 related foreign corporations.....	13674	*43	-	-	-	-	-	-	*48	*533	12386	151	513
67 Net income (less deficit), total...	190270	-763559	607136	474475	467016	527003	405230	-58203	68910	-260098	-82979	11132	-1205792
68 Net income, total.....	11738982	640932	1659720	942340	935264	1229662	2443852	774443	888836	623955	461050	611062	527868
69 Deficit, total.....	11548712	1404492	1052584	467865	468248	702659	2038623	832646	819926	884053	544029	599929	1733660
70 Net income (less def), Form 1120-A.	16624	*-2683	-1386	7113	13580	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-240217	-240217	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1907762	-208254	614063	396652	162562	304419	450667	49311	101292	10114	-73895	68991	31840
73 Statutory special deductions, total	2568113	200411	337262	95078	181687	159819	388945	172907	202612	154330	211409	246799	216854
74 Net operating loss deduction....	2405709	198784	335531	92890	173083	147684	340936	162970	187817	128580	201798	231970	203666
75 Dividends received deduction....	162404	1627	1732	2187	8604	12134	48009	9937	14795	25750	9612	14829	13188
76 Public utility div paid deduction	-	-	-										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets												
	Total	Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	201737	12011	65017	38722	35170	25238	21825	2133	1088	319	117	73	25
2 Total assets.....	160099399	-	2359774	6466174	12501241	18010421	41963691	14455839	16414878	11038271	7856830	11323665	17708615
3 Cash.....	8949488	-	402859	742653	920470	1191842	2189225	680022	757685	516604	474464	489448	584216
4 Notes and accounts receivable....	6908133	-	109300	247771	572562	463309	1249779	584039	628305	547094	1129743	439657	936575
5 Less: Allowance for bad debts.....	188015	-	*152	*12768	*73945	*6991	7528	*11831	8524	5403	10497	18816	31560
6 Inventories.....	261587	-	-	*1544	*5959	*8	*35743	*10105	23844	37253	16244	118777	12110
7 U.S. govt. obligations, total....	570304	-	*5922	*6497	*19781	*59493	163473	86932	88733	38133	25359	26038	49942
8 Tax-exempt securities.....	633956	-	*5366	*9182	*23168	*59468	205282	152544	*70684	69126	15749	13957	9430
9 Other current assets.....	6116122	-	187497	278185	452695	667705	1434945	543948	708225	408760	400166	591659	442337
10 Loans to stockholders.....	2736246	-	142450	173042	451105	399856	706701	156360	155100	163709	170933	126456	90534
11 Mortgage and real estate loans...	5114968	-	99522	252554	462071	543593	1027451	354837	710874	350816	146822	610341	556087
12 Other investments.....	19884544	-	119898	489693	596136	969681	3362149	1603112	2192707	1938585	1426784	2463275	4722524
13 Depreciable assets.....	118132418	-	2975224	6122563	10813423	15236128	33081609	10818650	11640934	7019250	4928943	6396217	9099476
14 Less: Accumulated depreciation	40241113	-	2159784	3158462	4225345	5254964	10535638	3447360	3807887	2251376	1563193	1907428	1929676
15 Depletable assets.....	233786	-	*18531	*24588	*15050	*4786	*64952	*23085	*1060	*74694	974	6065	-
16 Less: Accumulated depletion...	117773	-	*3252	*23352	*2849	*559	*37776	*3402	*722	*40572	61	5229	-
17 Land.....	26564137	-	386126	1234516	2267476	3310736	8207579	2255843	2636098	1614127	1194578	1070868	2386190
18 Intangible assets (Amortizable)...	2047966	-	112255	116769	71326	182454	401756	218278	269165	220238	127006	195761	132958
19 Less: Accumulated amortization	763917	-	49500	77689	40240	75007	140920	75060	84454	55191	35886	80102	49868
20 Other assets.....	3256562	-	7513	38888	172397	258884	554908	505737	433050	392423	-591299	786720	697341
21 Total liabilities.....	160099399	-	2359774	6466174	12501241	18010421	41963691	14455839	16414878	11038271	7856830	11323665	17708615
22 Accounts payable.....	2877498	-	186941	171867	303844	424286	237885	215859	245110	391973	387927	263915	263915
23 Mort, notes, and bonds under 1 yr	12165329	-	576172	380601	615035	782007	1378015	948736	767556	854261	1499227	884159	2899558
24 Other current liabilities.....	5243881	-	313271	176450	232417	469162	1102553	596606	628612	456502	296001	353076	619232
25 Loans from stockholders.....	17726144	-	857381	1320305	2212605	2738497	4964650	1488401	1164991	472285	517713	579465	1409851
26 Mort, notes, bonds, 1 yr or more.	75275154	-	541760	2043458	5288354	8794126	21794174	7972447	9248972	5143300	3441115	6059814	4947634
27 Other liabilities.....	8008158	-	139444	225386	1027686	365633	1381823	633661	626072	1017545	988455	536169	1066283
28 Net worth.....	38803236	-	263857	2173033	2953277	4557151	9918190	2578103	3762816	2849267	122345	2523054	6502143
29 Capital stock.....	16191761	-	779317	915360	1524332	1658903	3706072	1401855	2000850	966844	721060	735076	1782094
30 Paid-in or capital surplus.....	30171369	-	597322	966551	1584139	2281096	5850701	2433609	3069975	2635178	1890391	2429433	6432973
31 Retained earnings, appropriated.	226604	-	*5322	*35633	*20987	*80159	*42675	*2024	*10053	3175	-0	26576	-
32 Retained earnings-unappropriated	-3602322	-	-378303	482369	322443	1183065	1783028	-765954	-1294266	-634902	-1888885	-804425	-1606490
33 Retained earnings (S Corp).....	-1422353	-	-484513	2312	-295331	-122179	-529699	-399433	133357	18180	61305	193648	-
34 Less: Cost of treasury stock...	2761822	-	249966	198880	217938	464720	972071	134648	149123	146086	64701	30678	133010
35 Total receipts.....	30502902	1591936	2642186	1812800	2020560	3191737	5133461	2120221	2560332	2031345	1825781	2781964	2790578
36 Business receipts.....	23110960	1146042	2203048	1556283	1644437	2653582	4077129	1618664	1805200	1495604	1226909	2197166	1486897
37 Interest.....	1603724	28554	9652	27167	47407	77810	216501	78813	134874	110625	176922	179480	515918
38 Interest on govt. obligations....	91827	633	*235	*1553	2799	9137	28450	13374	18563	10579	2932	3156	415
39 Rents.....	1670098	58473	50145	155703	126508	198653	353690	105136	182033	89788	53317	96655	199998
40 Royalties.....	48935	*732	*31593	*54	*586	*2262	688	*3856	*3602	*15	4881	189	477
41 Net S-T cap gain less net LT loss	51076	*153	*3457	*1946	*173	*2038	6321	*691	5873	5416	1728	3292	19987
42 Net L-T cap gain less net ST loss	1408008	194606	57437	31529	105678	66977	245558	100398	252892	100852	120266	48660	83154
43 Net gain, noncapital assets.....	360799	44387	*49747	*14127	22565	65592	25572	45267	20441	32958	17627	4492	18025
44 Dividends, domestic corporations..	134127	*2030	*1086	*2242	8191	11104	42829	10231	9641	22270	10512	11776	2216
45 Dividends, foreign corporations..	3829	-	*216	-	*106	*24	*321	-	*267	*95	1905	234	661
46 Other receipts.....	2019519	116325	235571	22197	62109	104557	136402	143790	126947	163143	208780	236864	462831
47 Total deductions.....	30425382	1838025	2463037	1760504	1913265	2977907	4875363	2077756	2492297	1935450	1778041	2861303	3452435
48 Cost of goods.....	3714404	*23041	199992	533897	412399	266419	586741	171890	135161	239817	215800	838556	90692
49 Compensation of officers.....	1376555	*1906	220481	108345	104384	240217	312669	94366	84077	75586	32990	62660	38973
50 Salaries and wages.....	2399489	47485	274348	66690	151921	374337	401644	236789	174376	174243	154220	202971	140465
51 Repairs.....	1192100	48740	85219	99105	103110	161213	243373	92779	94898	73100	53222	50150	87191
52 Bad debts.....	669139	6239	*1419	*2478	*12931	13601	48353	12216	22876	7471	24564	16391	500601
53 Rent paid on business property...	1155208	179648	228709	57629	19912	102406	109085	39521	42126	46105	61681	47196	221191
54 Taxes paid.....	2516777	195951	143712	184731	193120	314839	498986	154802	211683	168915	136801	147166	166071
55 Interest paid.....	4814440	233508	86895	107801	168587	334133	822918	420530	557394	382901	388761	511029	799984
56 Contributions or gifts.....	30471	*112	*164	*22	1057	3116	5320	3689	4325	5269	5137	2152	109
57 Amortization.....	226041	29885	6196	2241	1911	9981	22273	25645	22891	21257	25966	25436	32359
58 Depreciation.....	2647128	151211	76802	133853	163659	250085	539478	223088	257936	203217	144156	202621	301022
59 Depletion.....	13659	*32	*1011	-	*485	*28	*8685	*1076	*454	*930	207	691	58
60 Advertising.....	228915	13508	51275	14835	8614	25097	22208	8061	8569	9705	22495	36901	7648
61 Pension, prof sh, stock, annuity.	106374	*404	*3096	*4770	*12926	20441	22486	8524	13135	4009	2459	4511	9612
62 Employee benefit programs.....	190536	1608	20586	11287	11519	22594	39485	14113	19421	14038	9042	18283	8561
63 Net loss, noncapital assets.....	940829	217880	*110214	*8781	30315	26906	125289	46684	58615	48282	26692	199278	41892
64 Other deductions.....	8203318	688665	952920	424041	516413	812495	1066371	523984	784362	460603	473848	495411	1006005
65 Total receipts less total deducts..	77519	-246089	179150	52296	107295	213830	258098	42465	68035	95896	47740	-79339	-661857
Constructive taxable income from related foreign corporations.....	*12936	-	-	-	-	-	-	-	*17	*533	12386	-	-
67 Net income (less deficit), total...	-1372	-246722	178914	50742	104496	204692	229648	29092	49490	85849	57193	-82495	-662272
68 Net income, total.....	3752910	255041	331210	186733	268706	403551	790394	306517	351660	297108	252402	229219	80367
69 Deficit, total.....	3754282	501763	152296	135990	164210	198859	560746	277425	302171	211259	195209	311715	742639
70 Net income (less def), Form 1120-A.	14801	*-63	326	4235	10304	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-226944	-226944	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	180214	-18387	117835	18381	-36867	57634	51486	-21699	13097	-1820	-13663	14216	-
73 Statutory special deductions, total	1007503	67312	119710	30308	70912	61912	165242	75265	96047	90307	106442	76728	47317
74 Net operating loss deduction....	911398	65863	119244	29000	65085	54244	134365	67828	89283	74113	98938	68444	-44991
75 Dividends received deduction....	96105	*1449	*467	*1308	5827	7668	30877	7437	6764	16194	7505	8283	2326
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2089419	155464	50547	94697	161898	235683	472946	187393	232126	198435	135513	130935	33783
78 Income tax before credits, total...	624874	49971	10328	17329	30250	48626	139184	64503	81409	72233	49887	48236	12919
79 Regular tax.....	597914	47578	7634	17306	30197	48581	135485	62061	78783	67595	46245	44635	11814
80 Personal holding company tax....	3009	-	*50	*23	*1								

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1596	-	*848	*140	*181	*245	*152	*8	*13	*5	**	4	**
2 Total assets.....	1967272	-	*36996	*16111	*73264	*195752	*353312	*62422	*185977	*245407	**	798032	**
3 Cash.....	143949	-	*18171	*16005	*31227	*7528	*43497	*814	*5424	*15057	**	6226	**
4 Notes and accounts receivable....	339622	-	*3278	34	*382	*8577	*6187	*132	*4600	*20025	**	296406	**
5 Less: Allowance for bad debts.....	*17	-	-	-	-	-	-	-	*17	-	-	-	-
6 Inventories.....	*289	-	-	-	-	-	-	-	*101	-	-	188	-
7 U.S. govt. obligations, total....	*85939	-	-	-	-	*1290	*28363	-	*12549	*15774	-	27962	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	116189	-	-	-	*4739	*46438	*58060	-	*2548	*315	-	4089	**
10 Loans to stockholders.....	*11687	-	*646	-	*2939	*8070	-	*32	-	-	-	-	-
11 Mortgage and real estate loans...	*7011	-	-	-	-	-	-	-	*7011	-	-	-	-
12 Other investments.....	489214	-	-	-	*24	*47014	*76835	-	*113502	*102707	**	149133	-
13 Depreciable assets.....	360605	-	*20114	*339	*5056	*50564	*37553	*9	*16900	89677	**	140392	-
14 Less: Accumulated depreciation	95065	-	*17778	*331	*534	*37018	*20640	*7	*10933	441	**	7383	-
15 Depletable assets.....	362117	-	*4870	500	*29590	*16329	*62138	*60774	*37310	*2085	-	148522	-
16 Less: Accumulated depletion...	105644	-	*441	500	*12432	*3145	*14636	*80	*17731	*1684	-	54995	-
17 Land.....	125128	-	*4802	-	*12252	*39798	*30869	*14	*23654	499	**	13240	-
18 Intangible assets (Amortizable)...	*30555	-	-	-	-	*17368	*12666	-	*5	-	-	515	-
19 Less: Accumulated amortization	*9474	-	-	-	-	*9288	*54	-	*2	-	-	130	-
20 Other assets.....	105166	-	*3333	63	*20	*2228	*32473	*734	*-8944	*1391	**	73867	**
21 Total liabilities.....	1967272	-	*36996	*16111	*73264	*195752	*353312	*62422	*185977	*245407	**	798032	**
22 Accounts payable.....	13998	-	*2511	-	*2305	-	*1852	*367	*228	464	**	6271	**
23 Mort, notes, and bonds under 1 yr	*58526	-	-	-	*4729	*136	*11407	-	*4	40240	**	2010	-
24 Other current liabilities.....	39555	-	*68	*27	*467	*14532	*8598	-	*4801	*4050	**	7013	-
25 Loans from stockholders.....	*38111	-	*1526	-	*20876	*15153	-	*556	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	422852	-	*4729	-	*31927	*33528	*37949	-	-	69237	**	245482	-
27 Other liabilities.....	287890	-	*-7216	72	*-0	*-0	*104	-	*9187	-	-	285743	**
28 Net worth.....	1106342	-	*35379	*16012	*12960	*132403	*293402	*61499	*171757	*131416	**	251512	**
29 Capital stock.....	377458	-	*248428	*667	*810	*29564	*11347	*22779	*13774	*8295	**	41793	**
30 Paid-in or capital surplus.....	220004	-	*26632	203	*2029	*15458	*36478	*41227	*1385	*6	-	96587	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	514888	-	*-239681	*15306	*-1198	*56545	*250849	*-2502	*162033	*125688	**	147848	**
33 Retained earnings (S Corp).....	*56026	-	-	-	*16011	*36843	*3171	-	-	-	-	-	-
34 Less: Cost of treasury stock...	62034	-	-	164	*4692	*6007	*8442	*5	*5435	*2573	**	34716	-
35 Total receipts.....	521934	-	*54283	*8362	*58448	*69831	*80414	*899	*61340	*74368	**	113988	**
36 Business receipts.....	119978	-	*4285	-	*36174	*27468	*20215	*40	*15600	*2	-	16194	-
37 Interest.....	58620	-	*96	*511	*257	*2666	*3670	*3	*3047	*10020	**	38349	**
38 Interest on govt. obligations....	*1615	-	-	-	-	-	*649	-	*927	-	-	39	-
39 Rents.....	22907	-	*336	-	*5312	*1511	*6677	*90	*2915	*1873	**	4193	-
40 Royalties.....	138939	-	*48594	*7852	*325	*13993	*28221	-	*13135	*24773	**	2046	-
41 Net S-T cap gain less net LT loss	*5936	-	-	-	*23	-	*897	-	*4768	*248	-	-	-
42 Net L-T cap gain less net ST loss	89567	-	-	-	*14147	*4313	*12066	*758	*16809	*7219	**	34256	-
43 Net gain, noncapital assets.....	*311	-	-	-	-	*211	-	*8	*55	-	-	37	-
44 Dividends, domestic corporations..	14476	-	-	-	*335	-	*5294	-	*1720	*3911	**	3216	-
45 Dividends, foreign corporations..	*128	-	-	-	-	-	-	-	-	*128	**	-	-
46 Other receipts.....	69457	-	*972	-	*1875	*19669	*2725	-	*2365	*26193	**	15658	-
47 Total deductions.....	329481	-	*59328	*6347	*25116	*51750	*52062	*278	*25276	*41041	**	68282	**
48 Cost of goods.....	*29548	-	-	-	-	*6944	*10837	-	*8457	-	-	3311	-
49 Compensation of officers.....	35031	-	*18655	*334	-	*12368	*414	-	*1434	*398	**	1428	-
50 Salaries and wages.....	9928	-	-	*210	*22	*1858	*3310	-	*2597	*671	**	1261	-
51 Repairs.....	1255	-	-	-	*20	*415	*707	-	*46	-	-	67	-
52 Bad debts.....	*1210	-	-	-	-	-	*120	-	*4	-	-	1086	-
53 Rent paid on business property...	4873	-	*1262	*1391	*194	*151	*944	*55	*176	*99	**	601	-
54 Taxes paid.....	31000	-	*2195	*287	*876	*4203	*7022	*20	*3414	*3422	**	9562	-
55 Interest paid.....	42314	-	*159	-	*426	*1866	*4042	*3	*17	*8296	**	27506	**
56 Contributions or gifts.....	*460	-	-	-	-	-	*62	-	*140	5	**	252	-
57 Amortization.....	*4474	-	*118	-	-	-	*19	-	*685	166	**	3486	-
58 Depreciation.....	10603	-	*823	-	*6	*1051	*3587	*15	*830	2187	**	2103	-
59 Depletion.....	22451	-	*4135	*552	*5108	*252	*3562	-	*2651	*3688	**	2504	-
60 Advertising.....	*358	-	-	-	-	*272	*25	-	*61	-	-	-0	-
61 Pension, prof sh, stock, annuity.	*1698	-	-	-	-	-	-	-	*535	100	**	1063	-
62 Employee benefit programs.....	*1546	-	-	*110	-	-	*332	-	*381	*5	-	718	-
63 Net loss, noncapital assets.....	*359	-	*219	-	-	-	*139	-	*2	-	-	-0	-
64 Other deductions.....	132371	-	*31762	*3464	*18465	*22370	*16940	*186	*3847	*22004	**	13333	**
65 Total receipts less total deducts..	192454	-	*-5045	*2015	*33332	*18081	*28352	*621	*36064	*33327	**	45706	**
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	190839	-	*-5045	*2015	*33332	*18081	*27704	*621	*35138	*33327	**	45667	**
68 Net income, total.....	220579	-	*5514	*2015	*42221	*20349	*35726	*621	*35138	*33327	**	45667	**
69 Deficit, total.....	*29740	-	*10559	-	*8889	*2269	*8023	-	-	-	-	-	-
70 Net income (less def), Form 1120-A.	*-10559	-	*-10559	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*38135	-	-	-	*23145	*14417	*573	-	-	-	-	-	-
73 Statutory special deductions, total	11659	-	*532	-	*234	-	*3706	*621	*1204	*2738	**	2624	-
74 Net operating loss deduction....	*1526	-	*532	-	-	-	-	*621	-	-	-	372	-
75 Dividends received deduction....	10133	-	-	-	*234	-	*3706	-	*1204	*2738	**	2251	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	170784	-	*4982	*2015	*18842	*5933	*31447	-	*33933	*30589	**	43043	**
78 Income tax before credits, total...	56546	-	*774	*316	*6406	*1484	*10432	-	*11552	*10568	**	15014	**
79 Regular tax.....	56445	-	*774	*316	*6406	*1484	*10429	-	*11537	*10534	**	14963	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Environmental tax.....	*102	-	-	-	-	-	*3	-	*14	*33	**	51	-
84 Foreign tax credit.....	*20	-	-	-	-	-	-	-	-	*20	**	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*2313	-	-	2	-	*167	*154	-	*156	-	-	1833	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit....	*452	-	-	-	-	-	*196	-	*109	-	-	147	-
89 Income tax after credits, total....	53762	-	*774	*314	*6406	*1317	*10082	-	*11286	*10548	**	13034	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2849	*36	*1018	*576	*537	*361	302	-	*11	*8	**	**	-
2 Total assets.....	1545232	-	*35867	*73526	*181703	*236876	487585	-	*134574	*395100	**	**	-
3 Cash.....	131930	-	*2356	*1890	*11665	*18415	46437	-	*6879	*44287	**	**	-
4 Notes and accounts receivable....	132859	-	*21	-	*153	-	*32624	-	*3920	*96141	**	**	-
5 Less: Allowance for bad debts.....	*2436	-	-	-	-	-	-	-	-	*2436	**	**	-
6 Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total....	*52821	-	-	-	-	-	*15277	-	*37502	42	**	-	-
8 Tax-exempt securities.....	*3687	-	-	-	-	-	*3687	-	-	-	-	-	-
9 Other current assets.....	31738	-	-	*1657	*882	*4915	*9693	-	*921	*13670	**	**	-
10 Loans to stockholders.....	*13543	-	*818	-	*464	*2671	*8209	-	*1381	-	-	-	-
11 Mortgage and real estate loans...	*5970	-	-	-	-	-	*5970	-	-	-	-	-	-
12 Other investments.....	137822	-	-	*4235	*561	*33923	*35121	-	*5483	*58498	**	**	-
13 Depreciable assets.....	670323	-	*20165	*22640	*113834	*78413	321663	-	*44880	*68729	**	**	-
14 Less: Accumulated depreciation	444210	-	*17676	*21211	*46908	*63581	266616	-	*18719	*9499	**	**	-
15 Depletable assets.....	*17594	-	-	*17594	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*4584	-	-	*4584	-	-	-	-	-	-	-	-	-
17 Land.....	678263	-	*30179	*51304	*100874	*159113	201366	-	*51827	*83600	**	**	-
18 Intangible assets (Amortizable)...	*853	-	-	-	*217	*63	-	-	*519	54	-	**	-
19 Less: Accumulated amortization	*152	-	-	-	*39	*49	-	-	*28	36	-	**	-
20 Other assets.....	119211	-	*2	-	*-0	*2992	*74155	-	*10	*42051	**	**	-
21 Total liabilities.....	1545232	-	*35867	*73526	*181703	*236876	487585	-	*134574	*395100	**	**	-
22 Accounts payable.....	43172	-	*1261	*347	*319	*34625	*3764	-	*385	*2472	**	-	-
23 Mort, notes, and bonds under 1 yr	151865	-	*797	-	*220	*2035	*1494	-	*5836	*141483	-	**	-
24 Other current liabilities.....	20996	-	*26	*81	*84	*11884	*6033	-	*1922	*967	**	**	-
25 Loans from stockholders.....	172220	-	-	*11359	*7174	*97577	*16802	-	-	*39307	-	-	-
26 Mort, notes, bonds, 1 yr or more.	357675	-	-	-	*30667	*76593	*117465	-	*35787	*97163	-	**	-
27 Other liabilities.....	144851	-	-	*2294	*1663	*3773	*44182	-	*11718	*81221	**	-	-
28 Net worth.....	654452	-	*33784	*59445	*141576	*10388	297845	-	*78926	*32488	**	**	-
29 Capital stock.....	270650	-	*25700	*39301	*45501	*66362	79206	-	*108	*14472	**	**	-
30 Paid-in or capital surplus.....	464416	-	*4019	*13585	*170999	*17510	*149536	-	*51831	*56936	**	-	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-23747	-	*4065	*835	*-74483	*17502	72241	-	*-7624	*-36282	**	**	-
33 Retained earnings (S Corp).....	*-45486	-	-	*9534	*-441	*-89191	-	-	*34611	-	-	-	-
34 Less: Cost of treasury stock...	*11381	-	-	*3810	-	*1796	*3137	-	-	2638	**	-	-
35 Total receipts.....	261045	*1962	*5396	*29954	*27827	*16249	116392	-	*19592	*43673	**	**	-
36 Business receipts.....	93924	*321	-	*29178	*1912	*45	*34641	-	*11353	*16474	**	**	-
37 Interest.....	28325	*18	*10	*41	*720	*372	7281	-	*371	*19511	**	**	-
38 Interest on govt. obligations....	*534	-	-	*63	-	*46	*424	-	-	-	-	-	-
39 Rents.....	105301	*110	*5295	*299	*23279	*15766	*51812	-	*7445	*1295	**	-	-
40 Royalties.....	*521	-	-	-	-	-	*521	-	-	-0	**	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*2884	*393	-	-	-	-	*1339	-	-	1152	**	-	-
43 Net gain, noncapital assets.....	*1833	*272	-	-	-	-	*647	-	-	*913	-	**	-
44 Dividends, domestic corporations.	*1163	-	-	*303	-	-	*849	-	-	11	**	-	-
45 Dividends, foreign corporations..	*61	-	-	*61	-	-	-	-	-	-	-	-	-
46 Other receipts.....	26500	*848	*91	*8	*1916	*19	*18878	-	*423	*4317	**	**	-
47 Total deductions.....	181588	*972	*1579	*12091	*19802	*12300	79710	-	*10150	*44984	**	**	-
48 Cost of goods.....	*6523	-	-	-	-	-	*6523	-	-	-	-	-	-
49 Compensation of officers.....	8747	-	-	*1105	*1538	*3560	*1035	-	*402	*1107	**	**	-
50 Salaries and wages.....	10981	-	-	*507	*1673	-	*6376	-	*316	*2108	**	**	-
51 Repairs.....	5103	-	*95	*728	*1592	*183	*1966	-	*9	*529	**	**	-
52 Bad debts.....	*126	-	-	-	-	-	*8	-	-	*118	**	-	-
53 Rent paid on business property...	3074	-	-	*39	*1463	*47	*556	-	*28	*941	**	**	-
54 Taxes paid.....	25844	*132	*955	*2257	*3390	*1321	15395	-	*1641	*752	**	**	-
55 Interest paid.....	37608	*632	-	*202	*745	*589	10179	-	*4108	*21152	**	**	-
56 Contributions or gifts.....	*182	-	-	-	*11	*6	*165	-	-	-	-	-	-
57 Amortization.....	*102	*15	-	-	*-0	*6	*25	-	*47	9	-	**	-
58 Depreciation.....	27410	*22	*37	*205	*2802	*1732	*8063	-	*1857	*12691	**	**	-
59 Depletion.....	*201	-	-	*48	-	-	*109	-	*44	-	-	-	-
60 Advertising.....	*60	-	-	-	-	-	*9	-	-	*51	-	-	-
61 Pension, prof sh, stock, annuity.	*38	-	-	-	-	-	*38	-	-	-	-	-	-
62 Employee benefit programs.....	*745	-	-	-	-	*109	*381	-	*11	*244	**	-	-
63 Net loss, noncapital assets.....	*65	-	-	-	-	-	*3	-	*62	-	-	-	-
64 Other deductions.....	54779	*171	*493	*7000	*6587	*4747	28877	-	*1624	*5280	**	**	-
65 Total receipts less total deducts..	79456	*990	*3817	*17862	*8025	*3949	36682	-	*9442	*-1310	**	**	-
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	78923	*990	*3817	*17799	*8025	*3902	36258	-	*9442	*-1310	**	**	-
68 Net income, total.....	86796	*995	*4001	*17799	*8064	*4040	36594	-	*11331	3973	**	-	-
69 Deficit, total.....	7874	*6	*184	-	*39	*137	*336	-	*1889	*5284	-	**	-
70 Net income (less def), Form 1120-A.	*649	-	*505	-	*144	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*990	*990	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*24871	-	-	*15323	*-39	*-137	-	-	*9725	-	-	-	-
73 Statutory special deductions, total	10049	*506	*269	*341	*-0	*215	*4745	-	-	3973	**	-	-
74 Net operating loss deduction....	*9191	*506	*269	*86	*-0	*215	*4150	-	-	3965	**	-	-
75 Dividends received deduction....	*857	-	-	*255	-	-	*594	-	-	9	**	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	51700	*490	*3732	*2135	*8063	*3825	31849	-	*1606	-	-	-	-
78 Income tax before credits, total...	14169	*104	*586	*562	*1596	*672	9825	-	*546	*279	**	-	-
79 Regular tax.....	13581	*73	*560	*320	*1596	*672	9814	-	*546	-	-	-	-
80 Personal holding company tax....	*268	-	*27	*241	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*277	-	-	-	-	-	-	-	-	*277	**	-	-
83 Environmental tax.....	*14	-	-	-	-	-	*11	-	-	2	**	-	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	*95	-	-	-	-	-	*95	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit....	*123	-	-	-	-	-	*123	-	-	-	-	-	-
89 Income tax after credits, total....	13951	*104	*586	*562	*1596	*672	9607	-	*546	*279	**	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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.....	42400	*477	21116	7633	4766	2998	4024	859	384	112	26	4	**
2 Total assets.....	33438917	-	759271	1311916	1657411	2093746	9489668	5898108	6213786	3685728	1655389	673895	**
3 Cash.....	4824819	-	584494	938076	846609	751174	1005410	327129	215856	70844	38703	46524	**
4 Notes and accounts receivable....	654892	-	57190	50613	95622	90813	189319	52541	81094	20001	8454	9245	**
5 Less: Allowance for bad debts.....	82755	-	*4640	*17429	18844	18101	13154	*1013	*1812	*3616	1496	2650	**
6 Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total....	421984	-	*11123	*49936	*31813	*36568	91760	61919	51595	60705	26566	-	-
8 Tax-exempt securities.....	62194	-	-	*11145	*10662	*18961	*420	-	*14045	-	1734	5228	-
9 Other current assets.....	1007664	-	41972	54651	89216	110601	325129	122978	123420	79128	31474	29096	**
10 Loans to stockholders.....	41019	-	*12027	*173	-	-	*14526	-	*11848	*2444	-	-	-
11 Mortgage and real estate loans...	100253	-	*2734	-	*2811	*2243	*32224	*16070	*43867	-	303	-	-
12 Other investments.....	423759	-	*11918	*3684	*24416	*56299	160749	89790	36682	18103	17057	5061	**
13 Depreciable assets.....	31173897	-	134110	398560	784673	1621270	9571093	5948022	6424157	3800134	1683984	807894	**
14 Less: Accumulated depreciation	11819355	-	90843	200686	402552	845958	3886969	2099617	2305766	1137081	516983	332902	**
15 Depletable assets.....	*182	-	-	-	-	-	-	-	*182	-	-	-	-
16 Less: Accumulated depletion...	*78	-	-	-	-	-	-	-	*78	-	-	-	-
17 Land.....	5829109	-	*3127	*17534	120423	240649	1743896	1211140	1379963	709316	306817	96244	**
18 Intangible assets (Amortizable)...	283483	-	*72	*3285	*7172	*8836	106644	84269	49072	14458	8906	768	**
19 Less: Accumulated amortization	95888	-	*49	*1022	*2502	*3428	39703	26313	15703	4673	5170	26	-
20 Other assets.....	616436	-	-3966	3394	67891	23820	188324	111192	105366	55964	55037	9414	**
21 Total liabilities.....	33438917	-	759271	1311916	1657411	2093746	9489668	5898108	6213786	3685728	1655389	673895	**
22 Accounts payable.....	698206	-	71685	52512	98105	74736	215526	62533	63262	34474	9550	15824	**
23 Mort, notes, and bonds under 1 yr	722236	-	*3618	*11533	*5949	39461	202413	132875	240214	77678	7914	580	-
24 Other current liabilities.....	1141635	-	103066	137004	126172	188497	214833	111355	176693	51130	10228	22657	**
25 Loans from stockholders.....	48504	-	*12648	*1988	*5001	-	*28719	-	*147	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	13248340	-	*22537	122836	203017	637355	4416985	2537628	2597268	1550073	568954	591686	**
27 Other liabilities.....	528641	-	50096	58522	*45130	42045	137323	92093	60951	11143	29823	1515	**
28 Net worth.....	17051356	-	495620	927521	1174037	1111652	4273869	2961624	3075251	1961231	1028920	41632	**
29 Capital stock.....	2956920	-	19959	38926	185840	263777	865925	529452	566568	430991	19304	36179	**
30 Paid-in or capital surplus.....	19132854	-	106378	201237	505571	680619	5239722	3841132	4301795	2521835	1355491	379076	**
31 Retained earnings, appropriated.	1832834	-	153902	193667	517905	285151	509501	*46111	*55772	*70825	-	-	-
32 Retained earnings-unappropriated	-6791038	-	227267	497183	-35280	-14214	-232031	-1433901	-1835017	-1055964	-344459	-373622	**
33 Retained earnings (S Corp).....	*6836	-	*-11827	*-2821	-	-	*21483	-	-	-	-	-	-
34 Less: Cost of treasury stock...	87051	-	*60	*672	-	*3680	39731	21170	13867	6455	1416	-	-
35 Total receipts.....	12131156	*43299	1370925	1569765	1361833	1307468	3055955	1399480	1109086	500623	233793	178929	**
36 Business receipts.....	9546569	*39347	1132822	1132082	903929	825837	2649416	1098804	943832	436324	218800	165377	**
37 Interest.....	293719	*144	21257	39468	42299	36320	59235	58198	19239	8568	5068	3923	**
38 Interest on govt. obligations....	5968	-	-	*724	*908	*996	*1449	*366	*725	*562	3	236	-
39 Rents.....	64063	*237	*2573	*3844	13422	*4743	19783	3494	8188	*7228	-	550	-
40 Royalties.....	*556	-	-	-	-	-	-	-	*556	-	-	-	-
41 Net S-T cap gain less net LT loss	*804	-	*509	-	*120	-	-	-	*165	*10	-	-	-
42 Net L-T cap gain less net ST loss	2698	-	-	-	*6	*94	*2357	*27	*116	*97	-	-	-
43 Net gain, noncapital assets.....	*911	-	*347	*195	*114	-	*223	*6	*25	-	-	-	-
44 Dividends, domestic corporations.	*396	-	-	*100	-	-	-	-	*280	*15	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	2215473	*3573	213418	393350	401035	439478	323493	238584	135959	47819	9922	8843	**
47 Total deductions.....	12476616	*35329	1411113	1522034	1335891	1304974	3172831	1495263	1210028	566762	242545	179846	**
48 Cost of goods.....	400793	-	*83132	*27011	*173350	*10360	*64639	*3137	13183	*8860	13421	3701	-
49 Compensation of officers.....	38235	-	*23554	*6714	-	-	*6248	-	*1637	-	-	82	**
50 Salaries and wages.....	1523566	*2757	116976	144137	112633	125421	500311	222409	168572	64292	28974	37084	**
51 Repairs.....	1586277	*2676	286125	324046	178421	274506	305308	100212	65436	31534	7446	10565	**
52 Bad debts.....	71142	-	*14543	*3460	12319	*18732	18309	*304	*1186	*651	395	1243	**
53 Rent paid on business property...	74782	-	*11777	*3200	*21470	*401	25270	*4896	*3113	*3528	1107	20	-
54 Taxes paid.....	1417530	*882	26739	44578	43157	106977	503280	291515	222106	105546	47018	25731	**
55 Interest paid.....	1064641	*370	3975	16780	21573	51109	365255	218770	203049	113395	41749	28615	**
56 Contributions or gifts.....	*89	-	-	*3	*13	*45	*27	-	*1	-	-	-	-
57 Amortization.....	27769	*20	*28	*211	*497	*2131	10097	5529	5795	1926	1516	18	-
58 Depreciation.....	892693	*236	7627	18008	29544	55304	279812	174973	178435	93957	32628	22168	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	10679	*1	*712	*1755	*600	*857	5852	*95	520	*99	45	142	**
61 Pension, prof sh, stock, annuity.	32179	-	-	*1232	-	*1078	11297	6096	6131	*685	2415	3245	**
62 Employee benefit programs.....	131251	*39	*784	*2727	*7664	10374	44757	24147	19445	10625	3430	7259	**
63 Net loss, noncapital assets.....	5482	*139	*4898	-	-	-	*250	-	*183	*11	-	-	-
64 Other deductions.....	5199509	*28208	830242	928171	734651	647680	1032119	443180	321235	131652	62399	39973	**
65 Total receipts less total deducts..	-345460	*7970	-40188	47730	25942	2494	-116876	-95783	-100942	-66139	-8752	-916	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	-351428	*7970	-40188	47006	25034	1499	-118325	-96149	-101667	-66702	-8755	-1152	**
68 Net income, total.....	316167	*8244	30919	62048	51032	46398	64723	19442	13461	7776	5473	6651	**
69 Deficit, total.....	667594	*274	71107	15042	25998	44900	183048	115591	115127	74477	14228	7803	-
70 Net income (less def), Form 1120-A.	683	-	-5996	3721	*2958	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-274	*-274	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*11657	*795	*-14403	*14288	-	-	*10977	-	-	-	-	-	-
73 Statutory special deductions, total	115459	*7407	8799	*13963	13784	22352	17819	*4594	10332	*5465	4293	6651	**
74 Net operating loss deduction.....	115182	*7407	8799	*13892	13784	22352	17819	*4594	10136	*5454	4293	6651	**
75 Dividends received deduction....	*277	-	-	*70	-	-	-	-	*196	*11	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	173159	*42	21930	33798	37248	24046	34421	14848	3324	*2322	1180	-	-
78 Income tax before credits, total...	32557	*155	3372	5069	5693	4074	7212	4503	1058	*791	490	138	**
79 Regular tax.....	31997	*6	3372	5069	5693	4074	7209	4481	957	*732	401	-	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*552	*149	-	-	-	-	*2	*22	*101	*59	86	133	**
83 Environmental tax.....	8	-	-	-	-	-	-	-	-	-	3	6	**
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*140	-	*140	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	32417	*155	3233	5069	5693	4074	7212	4503	1058	*791	490	138	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	62498	3512	20866	10727	8378	7981	9225	980	465	203	81	46	33
2 Total assets.....	89051342	-	632039	1748010	2971706	5735278	19212833	6813046	6919420	6911414	5495845	6896187	25715564
3 Cash.....	4084682	-	98543	222448	184103	426210	1075044	284796	349367	357535	175020	239777	671839
4 Notes and accounts receivable....	6829020	-	66766	122204	185739	481915	1295857	348945	409474	427698	736587	765026	1988809
5 Less: Allowance for bad debts.	350238	-	-	-	-	*138766	*67625	*619	*17965	*10490	13388	46407	54978
6 Inventories.....	16823134	-	47939	343004	843321	1607827	4938141	1456151	1188250	1649511	986575	1245186	2517231
7 U.S. govt. obligations, total....	212747	-	-	-	*5640	*121	*38859	*17438	-	*23048	29379	88380	9881
8 Tax-exempt securities.....	*88039	-	-	-	-	*3944	*18065	-	*377	*49698	10657	-	5297
9 Other current assets.....	6772421	-	31888	71223	150127	433418	1760248	646012	426582	261920	452072	766868	1772064
10 Loans to stockholders.....	1059260	-	28308	127808	197391	162843	211979	83213	97021	39415	94111	678	26492
11 Mortgage and real estate loans...	4108107	-	*27048	95178	151827	165478	747518	101227	128069	151614	211359	108571	2220219
12 Other investments.....	15665812	-	101122	189104	206347	486822	2094319	872425	1203041	1172234	1064386	1359112	6916901
13 Depreciable assets.....	20281899	-	173318	292320	547561	1082689	3404132	1709741	1895818	1581588	1360385	1785873	6448473
14 Less: Accumulated depreciation	4547476	-	111012	138736	182132	275416	845502	310762	467197	453643	427391	478379	857307
15 Depletable assets.....	436463	-	-	-	-	*46340	*98721	-	*1384	*48378	169	-	241471
16 Less: Accumulated depletion...	133730	-	-	-	-	*15233	*10221	-	*1343	*48378	116	-	58439
17 Land.....	11876314	-	143355	325131	628467	849177	3336312	1055062	1131010	779220	601603	624020	2402956
18 Intangible assets (Amortizable)...	1184420	-	8091	4468	7845	10835	85621	36312	135107	39827	56824	22151	777339
19 Less: Accumulated amortization	232941	-	5280	*2517	2289	4225	38030	18457	75894	20216	16669	6895	42469
20 Other assets.....	4893408	-	21955	96374	47759	411298	1069394	531562	526318	862454	174282	422226	729785
21 Total liabilities.....	89051342	-	632039	1748010	2971706	5735278	19212833	6813046	6919420	6911414	5495845	6896187	25715564
22 Accounts payable.....	3888586	-	62398	50764	28196	223928	780063	383004	189508	327699	188082	206387	1448558
23 Mort, notes, and bonds under 1 yr	11117819	-	255424	118446	470861	718648	2720853	1099235	1199786	995696	733480	571496	2233895
24 Other current liabilities.....	5651695	-	68982	178259	118661	273465	1003596	297995	535456	483917	430331	362594	1898440
25 Loans from stockholders.....	12569629	-	794237	525781	785639	1790006	3442079	805849	950602	493446	452055	463329	2066607
26 Mort, notes, bonds, 1 yr or more.	28185647	-	108840	570341	833989	1506218	6329579	2758185	2601456	2642943	1901147	2462759	6470189
27 Other liabilities.....	6358543	-	33164	646801	143201	196248	1287297	453897	220157	581896	454499	869067	1472318
28 Net worth.....	21279423	-	-691006	-342381	591160	1026764	3649366	1014881	1222456	1385818	1336252	1960556	10125557
29 Capital stock.....	11875460	-	243938	208036	332726	521908	1727930	394356	343649	343649	566146	751449	908437
30 Paid-in or capital surplus.....	20690784	-	447348	231549	245132	838429	3890030	851579	1801820	1529605	1274404	2779036	6801853
31 Retained earnings, appropriated.	*20381	-	-	-	-	*14743	*5003	-	*636	-	-	-	-
32 Retained earnings-unappropriated	-9709907	-	-119323	-794484	-110766	90231	-527707	-387958	-762811	-1146610	-919030	-2218709	-2812739
33 Retained earnings (S Corp).....	-868597	-	-1224961	61831	165625	-338410	-1341421	201557	-149148	460159	304619	622886	368666
34 Less: Cost of treasury stock...	728699	-	*38007	49313	*41558	100137	104468	44654	*11689	*23481	75190	131094	109108
35 Total receipts.....	37454152	644642	1823628	2022421	1455983	3190342	8429595	2606601	2928809	3140593	2182364	2161438	6867736
36 Business receipts.....	33118536	542356	1742864	1962058	1398886	2914459	7727742	2377396	2566511	2917130	1703978	1768913	5496244
37 Interest.....	1269339	32049	4723	14378	16467	33767	92533	16833	67960	76031	101339	96474	716784
38 Interest on govt. obligations....	23324	*1398	*68	-	-	*1286	*3242	*88	*4069	*6049	1542	4133	1447
39 Rents.....	867541	13617	*9277	15636	*5900	39749	118456	55218	97194	101441	79933	94424	236695
40 Royalties.....	7365	-	-	-	-	-	*68	-	-	693	3347	7	3250
41 Net S-T cap gain less net LT loss	8848	12	-	*515	*868	*3371	*594	*547	*344	*425	982	-	1188
42 Net L-T cap gain less net ST loss	360536	*3558	*53660	*13251	*1825	21268	82690	9171	7036	11166	62941	53335	40637
43 Net gain, noncapital assets.....	151917	*646	-	*1295	*1141	*6297	48274	5633	5483	12487	11245	36259	23158
44 Dividends, domestic corporations.	27606	214	-	*503	*272	*2559	10726	*437	*164	1826	772	3146	6988
45 Dividends, foreign corporations..	*486	-	-	-	-	*87	*39	*99	118	3	-	-	140
46 Other receipts.....	1618655	50791	13035	14786	30624	167586	345183	141239	179948	13226	216283	104747	341206
47 Total deductions.....	37783222	800727	1919497	1968264	1434855	2967908	8313648	2643653	2953006	3334510	2315726	2151598	6979828
48 Cost of goods.....	24826856	420556	1346934	1646574	940392	2176154	5750777	1835986	2075523	2203734	1192501	1311743	3925982
49 Compensation of officers.....	809330	*15965	*50061	24847	53542	54801	291653	69601	40405	57847	38617	30699	81291
50 Salaries and wages.....	1865982	*32210	109569	*52967	33815	157760	293129	138116	131014	206637	182543	167130	361091
51 Repairs.....	251774	1654	12920	5391	8339	20810	51568	15096	22434	26570	19978	22416	44599
52 Bad debts.....	431351	*33935	*2323	*17250	*24821	*5912	104493	13805	29358	7588	100615	5959	85292
53 Rent paid on business property...	307552	4215	28177	8778	15004	23287	46479	16297	9149	58467	15685	23204	58811
54 Taxes paid.....	825492	10698	28629	27283	46754	66600	184169	55222	56104	66677	50400	45610	187347
55 Interest paid.....	2549382	10954	30692	40839	70143	137835	429744	126622	189956	205547	183137	151286	972626
56 Contributions or gifts.....	18347	*28	*28	*1360	*0	383	2340	*213	2290	484	1645	661	8915
57 Amortization.....	138483	5384	*1334	*735	1465	1240	9928	2750	15429	9081	6856	12050	72231
58 Depreciation.....	605448	11313	11664	11229	23253	29250	79193	32519	41736	57740	46585	52097	208870
59 Depletion.....	7736	*23	-	-	-	*1641	*168	-	*96	*112	-	-	5695
60 Advertising.....	270311	*2840	1446	1437	7546	19586	45135	22233	20940	32913	28794	34532	52910
61 Pension, prof sh, stock, annuity.	71519	-	*17348	-	*2143	*5662	9212	4295	*4397	785	7920	5183	14573
62 Employee benefit programs.....	167760	*2411	*11709	*1467	4515	9645	27071	8873	7164	22817	9509	10251	52328
63 Net loss, noncapital assets.....	251333	97334	*31630	*904	*607	*10740	35905	*283	9510	2574	15612	10239	35997
64 Other deductions.....	4384565	151207	235033	127203	202515	246602	952684	301741	297504	374938	415330	268539	811269
65 Total receipts less total deducts..	-329069	-156086	-95869	54156	21128	222434	115948	-37052	-24197	-193917	-133362	9840	-112092
Constructive taxable income from													
66 related foreign corporations.....	560	-	-	-	-	-	-	-	-	-	-	151	408
67 Net income (less deficit), total...	-351834	-157484	-95938	54156	21128	221148	112705	-37140	-28267	-199966	-134904	5858	-113130
68 Net income, total.....	2954227	112665	173530	168510	186879	409593	822017	201519	196275	160539	89221	119992	313485
69 Deficit, total.....	3306061	270149	269468	114354	165751	188446	709312	238658	224541	360506	224126	114135	426615
70 Net income (less def), Form 1120-A.	-1857	*-3882	*284	*-547	*2287	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-2670	-2670	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	576698	-15514	-73598	85227	32439	186581	232427	27296	4205	65585	-38029	38239	31840
73 Statutory special deductions, total	374273	*3290	32824	*8891	24874	21409	50138	8478	31154	15063	19945	39750	118457
74 Net operating loss deduction.....	355324	*3140	32824	*8539	24683	19611	43494	*8145	*31039	*13783	19400	37101	113565
75 Dividends received deduction....	18949	150	-	*352	*190	*1798	6643	*334	*115	1280	545	2650	4892
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	617660	21153	19416	43393	25187	65809	125934	14863	56950	35295	35166	37793	136702
78 Income tax before credits, total...	193459	5435	5418	7034	4015	16089	37466	4549	20313	12429	14089	14256	52367
79 Regular tax.....	182046	5300	5418	6769	3993	15253	36712	4430	19261	11929	11961	13306	47715
80 Personal holding company tax....	*975	*24	-	*265	-	*686	-	-	-	-	-	-	-
81 Recapture taxes.....	*102	-	-	-	-	-	*102	-	-	-	-	-	-
82 Alternative minimum tax.....	9019	*98	-	-	-	*147	*561	*57	*929	*288	1874	879	4185
83 Environmental tax.....	550	13	-	-	-	*3	-	-	*46	*18	40	71	359
84 Foreign tax credit.....	*452	-	-	-	-	-							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	170370	16627	93809	26386	13646	9110	8873	1031	540	184	79	62	22
2 Total assets.....	88594505	-	2850111	4191761	4623990	6366554	1793207	7145599	8028615	6265205	5457978	9520046	16211439
3 Cash.....	7209025	-	779894	786096	676133	422158	1260461	354961	485356	378834	203417	394342	1467372
4 Notes and accounts receivable....	6346335	-	182009	263113	265099	360259	1511591	661785	662615	608850	353116	582357	895542
5 Less: Allowance for bad debts.....	247636	-	*1495	*465	*12700	-	*9537	*26850	12124	27395	1895	86166	69010
6 Inventories.....	1330431	-	-	-	-	*872	*48281	*16578	72312	189329	26491	66930	909638
7 U.S. govt. obligations, total....	686219	-	-	*3065	*5219	*27224	*115001	*16867	*37356	*39540	12464	-	429484
8 Tax-exempt securities.....	270937	-	*6966	*200	*6456	*12337	*95417	*44700	*85871	-	18943	-	14
9 Other current assets.....	9629697	-	242918	435847	519783	839797	2099270	616535	826242	792747	615327	874402	1766829
10 Loans to stockholders.....	1864366	-	206454	374047	128050	181702	460820	94462	73478	93161	95809	145238	11145
11 Mortgage and real estate loans....	5638491	-	71580	85866	321738	391436	896273	227121	512937	318294	516620	1387496	909132
12 Other investments.....	20518029	-	210871	403596	618729	948158	3602603	1566060	2079355	1546390	1551532	3266798	4723936
13 Depreciable assets.....	30503539	-	2355665	2288331	1927588	3052909	6074583	2743022	2402531	1747453	1404093	1787799	4719565
14 Less: Accumulated depreciation	10299613	-	1570258	1260518	802689	1127375	1985522	726016	720638	458665	258176	366124	1023632
15 Depletable assets.....	95646	-	*21049	-	*20382	*27136	*24976	-	*1951	-	151	-0	-
16 Less: Accumulated depletion....	29221	-	*20676	-	*3393	*2751	*1864	-	*506	-	32	-0	-
17 Land.....	11194717	-	180847	654584	737893	1020547	3277862	1338699	1029689	700372	782371	819927	651928
18 Intangible assets (Amortizable)...	1433497	-	92279	96395	134927	83634	168275	99373	141130	98355	196941	224613	97574
19 Less: Accumulated amortization	506689	-	39695	47186	64563	33301	66981	45763	36722	54704	51835	49878	16061
20 Other assets.....	2956735	-	131701	108792	145340	161811	361700	164064	387779	292646	-7359	472312	737949
21 Total liabilities.....	88594505	-	2850111	4191761	4623990	6366554	1793207	7145599	8028615	6265205	5457978	9520046	16211439
22 Accounts payable.....	4248844	-	970875	172012	95466	115893	469374	328414	370892	155247	130224	222186	1218260
23 Mort, notes, and bonds under 1 yr	8825241	-	441236	340371	299390	712001	2153455	613236	906698	702539	818952	659030	1178333
24 Other current liabilities.....	5692850	-	344815	315154	336304	292417	1348753	563519	511030	436555	403993	515213	625096
25 Loans from stockholders.....	11828013	-	1504790	1091260	974509	1256649	3050037	733504	816331	534932	383151	805157	677693
26 Mort, notes, bonds, 1 yr or more.	28518562	-	576505	858194	1086648	2000201	5831013	2369426	2452179	2294681	2109882	3399904	5539928
27 Other liabilities.....	7544269	-	142442	189998	366742	306697	1332312	851797	941746	538418	367434	1159475	1347205
28 Net worth.....	21936724	-	-1130553	1224771	1464931	1682695	3748262	1685702	2029738	1602833	1244340	2759081	5624924
29 Capital stock.....	13308667	-	824152	607953	570227	447050	1876318	1096788	1360792	986176	715784	1172397	3651028
30 Paid-in or capital surplus.....	23753621	-	971713	911856	864029	1629796	3997114	1677590	2090419	1828511	1648362	3901755	4232477
31 Retained earnings, appropriated.	374155	-	*18222	-	*176	*7150	*51997	-	*263680	*2407	-	*30522	-
32 Retained earnings-unappropriated.	-11376353	-	-614802	302207	167749	-131697	-1327560	-1089371	-1864727	-1441019	-1102098	-2336967	-1938069
33 Retained earnings (S Corp).....	-2981529	-	-2265743	-482993	-38792	-228767	-492550	54221	234149	255697	-11812	-4938	-
34 Less: Cost of treasury stock....	1141836	-	64095	114252	98458	40838	357057	53226	54576	*28939	5896	3688	320511
35 Total receipts.....	51690640	1345182	12652605	8505049	4392700	3698229	6435680	2560467	3340725	1176047	1144463	2319023	4120470
36 Business receipts.....	43928964	995698	12025106	8109196	4021219	3268788	5185250	1780383	2671417	724300	781657	1501574	2864375
37 Interest.....	1513740	45677	45021	31551	52691	103200	140054	83315	97638	88799	98989	262918	463887
38 Interest on govt. obligations....	31550	*638	*832	-	*639	*892	13085	*4682	*6655	*1067	1871	219	969
39 Rents.....	2116151	34778	131880	90675	84025	153923	267963	388044	186240	146455	108243	118669	405257
40 Royalties.....	69442	*1279	*12	-	*1614	*2701	*310	*206	*451	*37359	4405	612	20491
41 Net S-T cap gain less net LT loss	78578	2545	*1002	*260	*6417	*20080	8373	*4864	*1613	*945	565	19427	12488
42 Net L-T cap gain less net ST loss	1212970	155499	103729	*20359	118801	118538	204887	77780	89619	64077	74931	81537	103214
43 Net gain, noncapital assets.....	209415	11689	37228	*3364	*2200	*21018	47404	2737	23832	27829	3091	14641	14383
44 Dividends, domestic corporations..	50218	*40	*1783	*289	3626	3832	8791	2890	8952	7178	2119	2189	8529
45 Dividends, foreign corporations..	*2531	-	-	-	-	-	*289	*385	*1804	-	-	54	-
46 Other receipts.....	2477082	97337	306013	249354	101469	5257	559272	215183	252504	78038	68593	317183	226879
47 Total deductions.....	51034126	1712899	12086198	8202293	4117061	3619657	6305354	2510413	3229327	1286276	1139105	2275548	4549995
48 Cost of goods.....	10441177	517120	1330740	773365	1002410	604152	1492571	542733	1240423	323404	195702	721793	1696766
49 Compensation of officers.....	4138507	44909	1589906	1048341	292382	273974	439523	73744	127754	45576	44251	60124	98022
50 Salaries and wages.....	7783430	107859	1941018	1165256	723681	637666	1268825	266002	439092	149399	185984	397433	501766
51 Repairs.....	519724	11743	109098	95280	33605	39977	76032	34607	39148	23292	13866	14556	28520
52 Bad debts.....	572078	131624	26649	*1886	*3473	15262	80934	45176	39503	30908	10712	29475	156475
53 Rent paid on business property...	2141756	56705	666009	319460	164902	126059	228416	181336	113581	69137	48894	29943	137313
54 Taxes paid.....	1677389	36983	411010	247288	137730	131587	242586	115491	105649	46235	38892	45551	118388
55 Interest paid.....	2650492	136698	102430	84001	66356	134503	385711	200253	236555	191952	177538	348736	585759
56 Contributions or gifts.....	19806	349	2079	3831	2062	699	1749	796	2893	1042	721	1802	1783
57 Amortization.....	152525	4924	6979	12804	7080	5975	16985	8318	13863	10566	16259	13566	35207
58 Depreciation.....	1128067	29713	161488	122377	66788	106204	160974	91065	81315	52477	46923	54262	154480
59 Depletion.....	6266	*1	*1089	-	*1460	*331	*29	-	*4	*8	2	-0	3342
60 Advertising.....	1166128	8853	426200	166668	95535	88639	127407	67718	67909	8457	25983	16474	66284
61 Pension, prof sh, stock, annuity.	228273	*3169	74907	62943	28166	11697	17367	3718	7326	2890	2889	5787	7414
62 Employee benefit programs.....	425443	7854	84410	65128	56042	33483	68914	18269	22737	9311	12142	13792	33361
63 Net loss, noncapital assets.....	655471	103300	*40540	*35796	*3803	16615	85129	34789	4405	25967	9585	57781	237762
64 Other deductions.....	17327595	511095	5111648	3997868	1431588	1392834	1612752	826397	687170	295655	308763	464472	687353
65 Total receipts less total deducts..	656514	-367718	566407	302756	275639	78572	130326	50055	111399	-110230	5358	43475	-429525
Constructive taxable income from													
66 related foreign corporations.....	*178	*43	-	-	-	-	-	-	*31	-	-	-	105
67 Net income (less deficit), total....	625142	-368313	565575	302756	275000	77680	117240	45372	104774	-111296	3487	43256	-430389
68 Net income, total.....	4408303	263987	1114545	505235	378361	345729	694398	246343	280972	121231	113954	209532	134016
69 Deficit, total.....	3783161	632300	548970	202479	103361	268049	577157	200971	176198	232527	110467	166276	564405
70 Net income (less def), Form 1120-A.	-	*1263	14055	*-296	*-2114	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-11318	-11318	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1076187	-175148	584229	263434	143883	45925	155203	43714	74265	-53650			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	8201	515	*33	*12	*37	71	548	457	884	909	1108	1481	2145
2 Total assets.....	3140312140	-	*1326	*2126	*15229	51346	1462228	3278016	14543947	33491912	79910610	241643578	2765911821
3 Cash.....	24182945	-	*40	*823	*1260	7758	40627	51747	175862	248820	489385	944409	22222215
4 Notes and accounts receivable....	132021406	-	*-0	*77	*77	*273	15654	55719	211668	1109053	2152575	6004418	122471891
5 Less: Allowance for bad debts....	*3251	-	-	-	-	-	-	-	-	*1183	910	1157	-
6 Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total....	319794455	-	*207	-	*1793	*8759	77992	460561	1245618	2308904	7030946	19366804	289292870
8 Tax-exempt securities.....	374959767	-	-	-	-	-	156113	437082	1939795	4421824	15981141	45102528	306921284
9 Other current assets.....	54416890	-	*500	*233	*288	*1083	33324	158617	929047	673427	2208471	6222113	44189789
10 Loans to stockholders.....	*29617	-	-	-	-	-	-	*466	-	-	-	4434	24718
11 Mortgage and real estate loans...	*701065	-	-	-	-	*927	-	-	*80380	*25271	69851	284646	239990
12 Other investments.....	2233171751	-	*521	*884	*11607	32348	1120810	2081568	9951485	24660341	51941263	163676101	1979694823
13 Depreciable assets.....	6528	-	-	-	-	-	*80	-	*220	*2331	714	724	2459
14 Less: Accumulated depreciation	3100	-	-	-	-	-	*7	-	*37	*508	536	325	1688
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)...	102247	-	*8	*30	*208	*289	4242	4976	10013	18137	16314	22652	25379
19 Less: Accumulated amortization	55714	-	*1	*16	*61	*39	1526	1864	3769	8178	9266	13865	17130
20 Other assets.....	987534	-	*51	*96	*58	*-51	14920	29144	3665	33674	30660	30097	845220
21 Total liabilities.....	3140312140	-	*1326	*2126	*15229	51346	1462228	3278016	14543947	33491912	79910610	241643578	2765911821
22 Accounts payable.....	70963614	-	*1	-	*163	*1255	21793	59129	212035	535962	1481513	4174576	64477188
23 Mort, notes, and bonds under 1 yr	2054818	-	-	-	-	*6	*6	*4393	*33	*40154	101065	351258	1557901
24 Other current liabilities.....	26041469	-	*419	*228	*450	1775	15048	20984	151258	292674	628464	2598850	22331318
25 Loans from stockholders.....	*123631	-	-	-	-	-	*84	-	-	*114058	-	9489	-
26 Mort, notes, bonds, 1 yr or more.	1020986	-	-	-	-	-	-	-	*16608	*99648	198310	633122	73298
27 Other liabilities.....	1829968	-	*242	-	*58	*41	18838	*30185	104264	53131	147080	162819	1313310
28 Net worth.....	3038277654	-	*665	*1898	*14559	48269	1406458	3163324	14059749	32356285	77354178	233713465	2676158806
29 Capital stock.....	1390386078	-	*218	-	*2980	*13829	413677	876900	2576845	5304253	12952795	50972315	1317272265
30 Paid-in or capital surplus.....	2777605694	-	*715	*4470	*10633	39048	1052829	2587610	11022874	26329330	63071421	187089017	2486397747
31 Retained earnings, appropriated.	27594644	-	-	-	*190	*706	10820	*36386	68556	398745	609218	2288387	24181637
32 Retained earnings-unappropriated	246192578	-	*-269	*-2571	*755	-312	-70868	-235557	411785	392138	3525036	10227617	231944824
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	1403501340	-	-	-	-	*5001	-	*102014	*20311	*68182	2804293	16863872	1383637667
35 Total receipts.....	166978171	2277020	*248	*478	*1175	3501	75242	319161	778713	1723931	4301782	13136474	144360445
36 Business receipts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest.....	85899608	1531997	*60	*448	*664	2055	34892	92343	347521	772513	1859862	6006893	75250358
38 Interest on govt. obligations....	24693097	170924	-	-	-	-	11586	152660	134951	330986	1063127	2976533	19852329
39 Rents.....	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	30103801	259700	*-0	*14	*48	*745	11703	30916	160160	311232	717369	1961751	26650161
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	-	-
43 Net gain, noncapital assets.....	5526	-	-	-	-	-	-	-	-	-	97	261	5168
44 Dividends, domestic corporations.	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	26276139	314400	*188	*15	*463	700	17061	43242	136081	309199	661327	2191036	22602428
47 Total deductions.....	23152225	293399	*596	*71	*615	948	13623	25840	131624	285112	646473	1960346	19793577
48 Cost of goods.....	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers.....	11851	23	-	-	-	-	-	-	*-0	*1910	494	2177	7246
50 Salaries and wages.....	32302	707	*15	-	*7	*69	211	310	683	2495	3213	5908	18684
51 Repairs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Bad debts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Rent paid on business property...	3343	-	-	-	-	*1	-	-	*382	*234	223	501	2002
54 Taxes paid.....	220947	965	*7	*3	*2	*2	129	161	1735	6629	7746	28108	175460
55 Interest paid.....	524531	*120	-	-	-	-	*8	*217	*1869	9514	27778	89013	396012
56 Contributions or gifts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Amortization.....	31950	2007	*6	*10	*10	*13	709	700	1973	3617	4360	5049	13495
58 Depreciation.....	1560	1	-	-	-	-	-	-	*55	*64	47	94	1298
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	27805	-	-	-	-	-	-	-	*223	*259	412	442	26469
61 Pension, prof sh, stock, annuity.	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets.....	2473	-	-	-	-	-	-	*1	-	-	-0	260	2212
64 Other deductions.....	22295463	289575	*568	*58	*597	864	12565	24451	124704	260389	602199	1828793	19150699
65 Total receipts less total deducts..	143825946	1983621	*-348	*407	*560	2553	61620	293321	647090	1438818	3655309	11176128	124566868
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	119132849	1812697	*-348	*407	*560	2553	50034	140661	512139	1107832	2592181	8199595	104714539
68 Net income, total.....	119937761	1816261	*22	*407	*656	2698	52125	143501	522888	1120707	2618351	8290106	105370039
69 Deficit, total.....	804912	3563	*370	-	*96	*145	2091	*2840	*10749	12875	26170	90512	655500
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	120024446	1816264	*22	*407	*656	2698	52117	144462	522999	1123097	2616489	8313536	105431699
74 Net operating loss deduction.....	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Dividends received deduction.....	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	6836	*39	-	-	-	-	*8	*-0	*4	-	5052	1277	456
78 Income tax before credits, total...	34850	*6	-	-	-	-	*1	*4	*1	-	194	1799	32846
79 Regular tax.....	28607	*6	-	-	-	-	*1	-	*1	-	7	421	28172
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Environmental tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	34850	*6	-	-	-	-	*1	*4	*1	-	194	1799	32846

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	465	16	*6	*6	*4	*12	38	24	36	64	58	70	132
2 Total assets.....	116043273	-	*141	*1172	*1303	*9621	126880	177006	641490	2335907	4173767	11389325	97186659
3 Cash.....	2026483	-	*3	*10	*84	*636	11154	*6175	24286	131811	137193	207408	1507724
4 Notes and accounts receivable....	2191015	-	-	*110	-	*2100	*2334	*859	*20855	86288	33749	207023	1837697
5 Less: Allowance for bad debts.....	122920	-	-	-	-	-	*101	*52	*1568	*2529	952	9896	107822
6 Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total.....	680856	-	-	-	-	-	*7636	*455	*32906	*43403	4615	10182	581658
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	1501206	-	-	*5	-	*453	*1852	*323	7979	181600	140130	261161	907704
10 Loans to stockholders.....	169396	-	-	-	-	-	-	-	*2	*5334	1326	-0	162734
11 Mortgage and real estate loans....	24593342	-	-	-	-	-	*1246	*17128	*54529	*239834	386911	437550	23456144
12 Other investments.....	34200296	-	-	*357	*316	*3665	80725	*92813	213855	487244	1274541	4338597	27708183
13 Depreciable assets.....	46113343	-	*184	*750	*496	*3215	*31559	*53250	*198478	1087265	1992800	5252130	37493214
14 Less: Accumulated depreciation	6892461	-	*82	*469	*226	*1182	*16612	*14107	*19930	281737	360853	816138	5381126
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	9340886	-	*36	*408	*401	*711	*4745	*18083	*65135	313389	492640	1246569	7198767
18 Intangible assets (Amortizable)...	982168	-	-	-	*68	*178	*707	*435	*14953	29912	42116	124454	769345
19 Less: Accumulated amortization	178985	-	-	-	*68	*157	*651	*53	*619	*13025	16723	34607	113083
20 Other assets.....	1438650	-	*-0	-	*231	*3	*2285	*1697	*30630	27118	46274	164890	1165521
21 Total liabilities.....	116043273	-	*141	*1172	*1303	*9621	126880	177006	641490	2335907	4173767	11389325	97186659
22 Accounts payable.....	953105	-	*-0	*16	-	*42	*2092	*316	6328	16143	20364	157368	750436
23 Mort, notes, and bonds under 1 yr	11027609	-	*60	-	-	*60	*1741	*10675	*5695	*71482	106847	476490	10354560
24 Other current liabilities.....	4432939	-	*3	*63	-	*60	*1757	*1800	9784	41225	71513	147718	4159016
25 Loans from stockholders.....	188451	-	*79	-	*24	-	-	-	-	*1962	7873	178512	1
26 Mort, notes, bonds, 1 yr or more.	29928066	-	*196	*440	*43	*332	*10336	*20212	*86176	370025	1077921	3188637	25173748
27 Other liabilities.....	2421611	-	*-0	*-0	*414	*15	*11481	*951	*7062	40424	25394	90789	2245081
28 Net worth.....	67091492	-	*-197	*653	*822	*9111	99475	143052	526444	1794646	2863855	7149812	54503818
29 Capital stock.....	12242457	-	*1	*1875	*26	*3435	146678	49566	370769	683467	808951	1538833	8638856
30 Paid-in or capital surplus.....	63373612	-	*3	-	*8796	*6907	135145	*132964	568065	1723720	3178057	7810558	49809398
31 Retained earnings, appropriated.	*1037	-	-	-	-	-	*663	-	-	-	-	-	374
32 Retained earnings-unappropriated	-8372730	-	*-200	*-1222	*-7970	*-785	-182431	-39469	-378856	-599745	-1108489	-2184626	-3868935
33 Retained earnings (S Corp).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock....	152885	-	*-0	-	*30	*446	*579	*9	*33533	*12796	14664	14953	75875
35 Total receipts.....	11708542	91441	*36	*146	*102	*1253	12888	15365	59206	307820	600564	1448342	9171377
36 Business receipts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest.....	2799956	5190	-	*6	*32	*254	2837	2668	12654	47051	123086	172706	2433472
38 Interest on govt. obligations....	8019	-	-	-	-	-	-	-	-	-	723	-	7296
39 Rents.....	7628196	*76322	*35	*141	*69	*574	*7265	*11353	39818	220039	420313	1116244	5736024
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	27396	-	-	-	-	-	*26	-	-	*111	204	2	27053
42 Net L-T cap gain less net ST loss	162970	*376	-	-	-	*229	*1054	*854	*4946	*170	14453	18709	122179
43 Net gain, noncapital assets.....	9940	-	-	-	-	*151	*172	*7	-	-	134	1933	7543
44 Dividends, domestic corporations.	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	1072065	*9553	*1	*-0	*1	*46	1534	484	1788	40449	41650	138748	837810
47 Total deductions.....	8290212	146833	*43	*126	*2226	*566	30010	10645	53680	299730	483801	1218592	6043962
48 Cost of goods.....	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers.....	96849	*1674	-	-	-	*100	-	-	*1699	*2027	4256	13468	73626
50 Salaries and wages.....	254201	*2541	-	*1	-	*2	*745	*178	*1980	8751	13107	31826	195070
51 Repairs.....	258530	*2849	*2	*4	*9	*4	*772	*396	*1878	11585	17585	39967	183479
52 Bad debts.....	179997	*3022	-	-	-	-	*3016	*29	*71	*16429	8329	74550	74552
53 Rent paid on business property...	129011	*334	-	-	-	-	*28	*22	*2842	2406	2107	32107	89164
54 Taxes paid.....	590258	5880	*8	*21	*34	*29	*1066	*849	4280	14523	31169	93115	439284
55 Interest paid.....	2836927	*17569	*22	*35	*8	*49	*553	*1771	*7308	41423	134849	310040	2323301
56 Contributions or gifts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Amortization.....	170424	*3311	-	-	*5	*36	*92	*65	*666	3720	7253	27717	127559
58 Depreciation.....	1096387	*13900	*3	*11	*24	*114	*720	*1700	*5015	37302	64188	147356	826054
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	50138	56	-	-	-	-	*3	*18	-	*1354	3163	2571	42973
61 Pension, prof sh, stock, annuity.	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets.....	222119	*44496	-	-	-	*14	-	*938	*48	*71173	11394	29530	64526
64 Other deductions.....	2405370	51201	*7	*54	*2146	*318	22917	4679	27892	89038	186402	416343	1604374
65 Total receipts less total deducts..	3418329	-55391	*-7	*21	*-2123	*688	-17123	4720	5526	8090	116763	229750	3127415
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	3410311	-55391	*-7	*21	*-2123	*688	-17123	4720	5526	8090	116040	229750	3120119
68 Net income, total.....	3874472	*16879	-	*47	-	*688	4228	4768	15950	81814	154269	379098	3216732
69 Deficit, total.....	464162	*72270	*7	*26	*2123	-	*21350	*48	*10424	*73724	38229	149348	96612
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	4373228	*16999	-	*46	-	*688	4320	4920	21236	98947	173463	453692	3598919
74 Net operating loss deduction....	45063	-	*-0	-	-	*94	-	-	-	*3522	3455	800	37192
75 Dividends received deduction....	-	-	-	-	-	-	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1327	-	-	*1	-	-	*43	*212	-	*481	29	561	-
78 Income tax before credits, total...	535	-	-	*-0	-	-	*6	*32	-	*140	57	249	49
79 Regular tax.....	345	-	-	*-0	-	-	*6	*32	-	*111	4	191	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*85	-	-	-	-	-	-	-	-	*29	53	2	-
83 Environmental tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	6	-	-	-	-	-	-	-	-	-	-	6	-
89 Income tax after credits, total....	528	-	-	*-0	-	-	*6	*32	-	*140	57	243	49

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8272	1187	3082	1680	732	835	571	97	65	*17	6	**	**
2 Total assets.....	5316004	-	74761	265524	277899	602646	1039208	676121	913099	*606766	859980	**	**
3 Cash.....	374416	-	34045	14763	*17822	54714	107842	*14126	92294	*16814	21995	**	**
4 Notes and accounts receivable....	415826	-	*5119	*38164	*16223	*17293	125144	*49517	*135141	*9418	19806	**	-
5 Less: Allowance for bad debts.	*11417	-	-	*1323	-	-	*9168	-	*839	-	87	-	-
6 Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total....	*70879	-	-	-	-	-	*27580	-	-	*43299	-	-	-
8 Tax-exempt securities.....	*32450	-	-	-	*3103	-	*18669	-	-	*10376	302	-	-
9 Other current assets.....	448984	-	*14956	*23878	*6311	36850	39512	*117186	72813	*107433	30045	**	-
10 Loans to stockholders.....	101090	-	*8184	*32996	*9431	*9582	-	-	*4582	*154	36161	-	-
11 Mortgage and real estate loans...	182917	-	-	*94	*14993	*26161	*73990	*2316	*26209	*29242	9912	-	-
12 Other investments.....	2905645	-	*9332	*60419	*158533	305325	580924	*317817	432332	*346194	694769	**	**
13 Depreciable assets.....	678810	-	*20603	*137572	*26248	122454	38405	*86671	161503	*59412	25942	**	-
14 Less: Accumulated depreciation	232094	-	*17243	*65057	*6314	29648	13722	*17983	61609	*15856	4662	**	-
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	188070	-	-	*7254	*31548	*51771	*6795	*35678	*44324	513	10188	-	-
18 Intangible assets (Amortizable)..	95034	-	*1255	*645	*172	*1461	*1256	*81720	*3964	*4303	257	**	**
19 Less: Accumulated amortization	16341	-	*688	*368	*172	*1360	*673	*12430	*441	*10	197	**	**
20 Other assets.....	81736	-	*802	*16490	-	*8043	*42654	*1502	*2826	*4526	15550	**	**
21 Total liabilities.....	5316004	-	74761	265524	277899	602646	1039208	676121	913099	*606766	859980	**	**
22 Accounts payable.....	80382	-	*5176	*20336	*8303	*478	*16813	*4852	*13945	*10156	323	-	-
23 Mort, notes, and bonds under 1 yr	388006	-	-	*14128	*3643	*38401	*45070	*73586	*81165	*65836	66176	**	**
24 Other current liabilities.....	311884	-	*733	*647	*69130	*55104	59805	*52117	11153	*24115	39081	**	**
25 Loans from stockholders.....	710567	-	*55736	*61621	*160897	*152107	*81166	*16535	*92455	*90048	-	-	-
26 Mort, notes, bonds, 1 yr or more.	952172	-	*868	*44736	*29153	*95303	212707	*110507	356220	*75121	27556	**	-
27 Other liabilities.....	313450	-	*28	*1784	*1984	*5849	*111370	*20005	*81107	*56203	46819	**	-
28 Net worth.....	2559543	-	12220	122271	4789	267100	512276	398521	277053	*285287	680026	**	**
29 Capital stock.....	808653	-	11766	*17997	109025	231845	309809	*5075	55043	*7729	60363	**	**
30 Paid-in or capital surplus.....	1767475	-	*34716	*37774	*38695	157294	321444	*196532	233099	*286182	461740	**	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-186980	-	*-2630	*25243	*5019	*-100402	-112891	*54309	*-19967	*-25542	-10120	-	-
33 Retained earnings (S Corp).....	196849	-	*-30366	*41641	*-147951	-21404	17207	*142604	9957	*16919	168242	**	**
34 Less: Cost of treasury stock...	26454	-	*1267	*384	-	*232	*23293	-	*1080	-	199	**	-
35 Total receipts.....	993921	*-337	132804	61964	*31595	113558	400524	*107436	65823	*72237	8316	**	**
36 Business receipts.....	668908	-	*127105	*27291	*8804	*76266	*299895	*67299	*17809	*41595	2843	**	-
37 Interest.....	54724	*11	*342	*1628	*2905	*8135	10160	*1573	*8616	*19781	1572	-	-
38 Interest on govt. obligations....	4637	-	*76	-	*287	-	*2700	*768	*179	*600	27	**	-
39 Rents.....	12052	-	-	*5026	*859	-	-	*3235	*2683	-	249	-	-
40 Royalties.....	*2399	-	-	-	-	*3	-	-	*2396	-	-	-	-
41 Net S-T cap gain less net LT loss	53057	-	*107	-	*1448	*799	*49642	*707	*135	*218	-	-	-
42 Net L-T cap gain less net ST loss	23366	*3370	-	-	*4058	*5559	*1543	*78	*1033	*6339	1386	-	-
43 Net gain, noncapital assets.....	*662	-	-	-	-	*20	-	-	*642	-	-	-	-
44 Dividends, domestic corporations.	3718	-	*37	-	*220	*2891	*6	-	*114	*450	-	-	-
45 Dividends, foreign corporations..	*312	-	-	-	*91	-	-	-	-	*221	-	-	-
46 Other receipts.....	170087	*-3718	*5136	*28020	*13014	19796	36578	*33775	32215	*3032	2238	**	**
47 Total deductions.....	967740	*28533	134596	29898	33686	85897	419948	*66564	89217	*68197	11204	**	-
48 Cost of goods.....	*10418	-	-	*9427	-	-	-	-	-	-	991	-	-
49 Compensation of officers.....	193441	-	*26097	*252	*1555	*6202	*142212	*1037	*8462	*7440	184	**	-
50 Salaries and wages.....	203293	-	*42311	*492	*361	*10628	*102487	*25826	5208	*15677	303	**	-
51 Repairs.....	4935	*-0	*153	*319	*354	*321	*2216	*884	*565	*111	11	**	-
52 Bad debts.....	8303	-	-	-	*156	*840	*4394	-	*2898	-	16	**	-
53 Rent paid on business property...	25473	-	*2990	*1512	*2286	*4259	*7619	*3548	1387	*1855	17	**	-
54 Taxes paid.....	33070	*609	*4833	*2599	*1382	2244	7594	*8274	2182	*2906	448	**	-
55 Interest paid.....	86140	*39	*3648	*8460	*6228	*8005	*9356	*9718	31971	*5743	2972	**	-
56 Contributions or gifts.....	188	-	*58	*59	*8	*4	*5	*11	*9	*33	-	-	-
57 Amortization.....	704	-	*7	*129	*1	*50	*58	*90	*269	*5	94	**	-
58 Depreciation.....	23873	-	*1923	*1739	*2169	*2508	2981	*1764	2942	*6910	938	**	-
59 Depletion.....	*27	-	-	-	-	-	-	-	*27	-	-	-	-
60 Advertising.....	5214	-	*439	*18	*172	*29	*1007	*1052	*126	*2370	-	-	-
61 Pension, prof sh, stock, annuity.	*3402	-	*206	-	-	-	*2719	-	*163	*314	-	-	-
62 Employee benefit programs.....	7657	-	*2188	-	*541	*115	*3993	-	*371	*439	9	-	-
63 Net loss, noncapital assets.....	*6919	-	-	-	-	-	*4745	-	*1681	*23	470	-	-
64 Other deductions.....	354684	*27886	49741	*4892	*18474	50692	128561	*14360	30956	*24370	4751	**	-
65 Total receipts less total deducts..	26181	-28870	-1791	32066	-2091	27661	-19424	*40872	-23393	*4040	-2888	**	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	21544	-28870	-1867	32066	-2378	27661	-22123	*40104	-23572	*3440	-2915	**	**
68 Net income, total.....	221534	*3368	*21618	*33323	*18122	*37903	30651	*42551	*13880	*18164	1955	-	-
69 Deficit, total.....	199990	*32239	*23485	*1256	*20500	*10242	52775	*2447	*37452	*14725	4870	**	**
70 Net income (less def), Form 1120-A.	*114	-	*115	*-0	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*2691	*2691	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	40400	*-25819	*-180	*32588	*-4438	*23729	6768	*34838	-9726	*-14724	-2636	**	**
73 Statutory special deductions, total	27825	-	*52	-	*1666	*3226	*2427	-	*4850	*13650	1955	-	-
74 Net operating loss deduction.....	25343	-	*52	-	*1494	*1341	*2422	-	*4770	*13309	1955	-	-
75 Dividends received deduction....	*2482	-	-	-	*173	*1885	*4	-	*80	*340	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	27390	*3251	*586	*735	*5250	*3521	*3040	*5645	*848	*4514	-	-	-
78 Income tax before credits, total...	7795	*1105	*88	*110	*787	*979	*970	*1919	*231	*1577	27	-	-
79 Regular tax.....	7285	*1105	*88	*110	*787	*850	*671	*1919	*220	*1535	-	-	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*196	-	-	-	-	*129	-	-	*12	*30	26	-	-
83 Environmental tax.....	13	-	-	-	-	-	-	-	-	13	1	-	-
84 Foreign tax credit.....	*33	-	-	-	-	-	-	-	-	*33	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	102	-	-	-	-	-	-	-	-	102	-	-	-
89 Income tax after credits, total....	7660	*1105	*88	*110	*787	*979	*970	*1919	*231	*1442	27	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	44234	4101	16132	7503	5409	3811	4974	916	654	325	167	121	123
2 Total assets.....	298538381	-	545265	1237001	1923239	2719119	10971327	6462398	9780009	11603900	11581570	18475505	223239047
3 Cash.....	10751577	-	121922	204943	209594	346222	656005	581242	611086	626885	575429	885762	5932487
4 Notes and accounts receivable....	56424599	-	*43658	58957	161692	215385	810146	402072	772879	899408	904865	2194524	49961011
5 Less: Allowance for bad debts.....	490306	-	-	-	-	*6893	*15671	*1293	*1157	6539	8847	9666	440241
6 Inventories.....	752509	-	-	*50	-	*49844	*32633	*23139	*15978	74590	122732	101583	331959
7 U.S. govt. obligations, total....	8460105	-	*101	*26815	*19128	*44905	373122	*69445	219193	213470	159957	457534	6876434
8 Tax-exempt securities.....	2392304	-	-	*102	*71572	*78730	274395	186138	376231	404359	207368	170480	622930
9 Other current assets.....	19847011	-	43476	109757	207619	96943	1358854	728655	670312	605959	876974	1442755	13705704
10 Loans to stockholders.....	4864673	-	55357	120027	106654	77693	223472	128753	122343	205008	372775	336602	3115988
11 Mortgage and real estate loans....	2428676	-	*3614	2428676	*34396	*88221	*128350	426124	184141	186033	*51420	279710	454640
12 Other investments.....	121718717	-	232327	453923	865857	1399397	5464588	3763834	6006968	7062563	6629156	9426653	80413450
13 Depreciable assets.....	15814615	-	69849	104572	123484	262389	824305	187804	601609	762343	708520	1113154	11056586
14 Less: Accumulated depreciation	6661739	-	50468	38591	27186	138637	261648	65788	199173	214217	196945	277745	5191340
15 Depletable assets.....	1831831	-	*1592	-	-	-	*9766	*14618	*1340	*39090	4015	13530	1747879
16 Less: Accumulated depletion....	299271	-	*504	-	-	-	*5604	*2069	*259	*54	-	1186	289594
17 Land.....	2013211	-	*13356	*40478	48404	140306	495302	99644	122924	242196	119112	202857	488631
18 Intangible assets (Amortizable)...	4295189	-	33771	*10993	8900	10433	53309	108606	121182	244643	280651	694373	2728328
19 Less: Accumulated amortization	879032	-	12640	*4101	3729	8415	34300	13636	68701	56767	72101	107011	497630
20 Other assets.....	55273712	-	-10145	60856	96853	22467	286529	67092	221219	449544	618199	1239274	5221824
21 Total liabilities.....	298538381	-	545265	1237001	1923239	2719119	10971327	6462398	9780009	11603900	11581570	18475505	223239047
22 Accounts payable.....	5016227	-	*17189	61721	42326	64810	286988	60244	143127	217861	250566	434074	3437320
23 Mort, notes, and bonds under 1 yr	89168426	-	*5808	*11892	93732	147323	662638	431260	578934	595023	771773	1400313	84469729
24 Other current liabilities.....	13508579	-	47164	23986	21560	99638	568295	362342	403602	554416	944460	1809578	8673538
25 Loans from stockholders.....	5094253	-	200834	161530	205839	338249	1195284	358948	580579	453835	983568	205755	409831
26 Mort, notes, bonds, 1 yr or more.	62283599	-	*20600	*46717	118520	219862	1930998	902020	1668100	2266408	2431434	4428417	48250523
27 Other liabilities.....	19217586	-	112966	*17271	135379	63458	222702	320327	362021	571070	792200	1672448	14947745
28 Net worth.....	104249712	-	140704	913885	1305884	1785778	6104421	4027258	6043647	6945288	5407569	8524920	63050360
29 Capital stock.....	19736831	-	92796	415378	531002	416765	1708367	1132277	1275895	1702498	1527343	1907693	9026817
30 Paid-in or capital surplus.....	71629802	-	340294	256274	650913	658073	3180620	3524179	4074515	6283376	5675951	7736524	39249084
31 Retained earnings, appropriated.	637505	-	-	-	-	*55915	*16015	-	*61637	*14262	66775	103466	318556
32 Retained earnings-unappropriated	11121546	-	-75231	347170	364876	484555	1007638	-541438	596753	-1564794	-2054703	-1714198	14270918
33 Retained earnings (S Corp).....	3325878	-	-187897	-56229	6910	303357	503902	426144	220430	612130	368438	675068	453624
34 Less: Cost of treasury stock....	2201852	-	*29258	*48708	247818	132887	312121	513903	185582	102185	176235	184514	268640
35 Total receipts.....	30115770	632880	556819	120602	290434	461184	1902073	764091	1209113	2190908	1501839	3084878	17400948
36 Business receipts.....	3940711	74609	398069	39627	*109477	249417	1030371	204107	360783	1261837	865953	1650443	3096017
37 Interest.....	11024207	116208	12982	26101	24977	40764	133246	160851	181115	233539	262618	465831	9365975
38 Interest on govt. obligations....	308282	*3507	*1048	*3606	5374	9843	21755	19207	29892	31760	16108	39431	126751
39 Rents.....	2069938	5699	*12135	*1723	*3560	48936	46595	20025	28241	27273	43835	39601	1792315
40 Royalties.....	256877	*17185	*4016	*1812	*10	*517	33275	*14809	30245	3460	4553	15782	131213
41 Net S-T cap gain less net LT loss	192414	34751	*64	*869	*2947	7375	36935	24756	15069	15357	7603	21747	24941
42 Net L-T cap gain less net ST loss	2479509	201503	75424	33669	28689	26957	258664	107468	218095	264552	86817	264230	913441
43 Net gain, noncapital assets.....	174743	*7145	*402	-	*1667	*7107	3702	*12173	905	17127	9354	5089	110073
44 Dividends, domestic corporations..	833139	19908	*1303	21142	22620	26799	96103	52944	81105	63845	60207	103501	283662
45 Dividends, foreign corporations..	478062	*14492	-	*830	*364	*24	1797	1738	14106	37718	17026	31338	358629
46 Other receipts.....	2957888	137874	51377	-8777	90748	43446	239629	146012	249557	234441	127765	447885	1197931
47 Total deductions.....	26290446	815705	626738	143749	267174	500977	1698805	655279	1084063	1986542	1433435	2440791	14637187
48 Cost of goods.....	3408546	*26627	*6269	*2813	*155	*45548	270049	95525	*63243	705108	514744	760338	918127
49 Compensation of officers.....	862681	*7999	*150689	*11835	23207	74570	115577	43369	64534	59052	49635	167683	94532
50 Salaries and wages.....	2322603	27121	76407	*10511	14425	28951	215193	45372	137684	239366	147694	291738	1088142
51 Repairs.....	112125	2878	*5139	*1279	973	1747	8909	4209	5091	9116	8842	18186	45757
52 Bad debts.....	994245	*31880	*2452	*14379	*407	*18821	9816	59466	10113	19577	59640	14588	753106
53 Rent paid on business property...	327122	1482	*20606	*2092	*4830	22593	25606	15349	17548	32028	14391	37136	133461
54 Taxes paid.....	653856	17570	22472	9733	8758	18811	66910	22166	36346	62826	38101	79759	270403
55 Interest paid.....	7935337	54189	31376	6595	13737	61686	168161	161350	180646	229500	214024	464273	6349800
56 Contributions or gifts.....	49833	365	*3	-0	*11	627	1812	3336	3614	3799	1193	4925	30148
57 Amortization.....	181676	1785	3327	*2037	1529	*638	13195	5733	2800	16481	15885	28311	89957
58 Depreciation.....	2042646	5547	*6774	5379	2791	23265	36191	12812	29049	51100	26138	61789	1781810
59 Depletion.....	35611	*0	*945	*139	*1	*16	9277	*3019	*6346	*3264	85	6000	6520
60 Advertising.....	202321	*375	*7049	*71	*493	*1894	25398	4632	2981	6059	5702	15120	132546
61 Pension, prof sh, stock, annuity.	165540	1124	*22594	-	*1273	*9522	7862	*1233	4285	4686	5804	15835	91322
62 Employee benefit programs.....	262821	*2521	*14475	*2220	*5487	2461	8714	2919	6330	25366	10403	35066	146858
63 Net loss, noncapital assets.....	399912	58744	*7509	-	*56617	*18211	4617	9401	32943	95312	32193	25132	59232
64 Other deductions.....	6333573	575497	248652	74665	132482	171615	711521	165389	480510	423904	288962	414911	2645465
65 Total receipts less total deducts..	3825324	-182825	-69919	-23146	23260	-39793	203268	108812	125050	204366	68404	644087	2763761
66 Constructive taxable income from related foreign corporations.....	818342	22875	-	-	-	-	*171	*6798	*10660	*90691	11672	30156	645317
67 Net income (less deficit), total...	4335383	-163457	-70967	-26752	17885	-49636	181684	96403	105818	263297	63969	634812	3282327
68 Net income, total.....	7528043	390793	102064	58202	125335	137420	568699	351252	499684	608339	261121	957163	3467970
69 Deficit, total.....	3192660	554250	173031	84955	107450	187056	387015	254849	393866	345042	197152	322351	185643
70 Net income (less def), Form 1120-A.	-3558	-	*445	*-3995	*-8	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-16465	-16465	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-30097	-199172	-58559	*-34303	83054	-38075	43549	-14084	-16662	98462	-15936	125306	-3678
73 Statutory special deductions, total	1636603	79218	4463	19771	24654	40314	139386	108145	151979	108268	87186	162128	711092
74 Net operating loss deduction.....	1065258	63713	*3566	*4297	*7715	22292	74544	71178	95135	64020	46575	83641	528580
75 Dividends received deduction....	571345	15504	*896	15473	16939	18022	64842	36967	56844	44248	40611	78486	182512
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	5131145	305953	57038	35040	16174	54252	241328	171185	251567	365976	163000	666853	2802779
78 Income tax before credits, total...	1823779	109095	18172	8646	2758	13216	81633	65094	96917	134403	59528	242579	991740
79 Regular tax.....	1753109	104443	18095	8404	2455	12909	74159	57396	85638	126226	55086	232306	975991
80 Personal holding company tax.....	9722	*266	*19	*232	*58	*156	1983	*267	*493	53	321	2	5871
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	5												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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

DIVISION 80 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.....	1504230	96107	1016626	197412	88867	49696	44849	5034	3240	1065	574	422	339
2 Total assets.....	950737457	-	27399417	31341314	31005209	34702679	90713795	34970230	49105138	37215384	41886864	69640573	502756853
3 Cash.....	82154665	-	8050464	6864098	5730154	5734061	11019795	4006617	4933823	4309981	4076616	6248680	21180376
4 Notes and accounts receivable....	166617580	-	2208712	3692783	4632295	6626061	19351461	7950083	11652671	8422605	7908411	13567677	80604822
5 Less: Allowance for bad debts.....	7302011	-	23386	19552	41414	90582	477928	231189	576373	416733	509570	730176	4185106
6 Inventories.....	28167527	-	1019436	1357648	1477531	1716321	3484957	1292863	2118702	1246109	1089474	1925923	11438564
7 U.S. gov't. obligations, total....	5055095	-	13599	62790	64895	143468	647993	200818	204972	360893	306641	393654	2655371
8 Tax-exempt securities.....	4262950	-	28284	53506	82206	*40113	98153	79907	107139	176921	86774	299421	3210527
9 Other current assets.....	63708510	-	1191663	1800305	1754516	1970847	5054178	2317071	3904657	3022463	3412816	5594083	33685912
10 Loans to stockholders.....	13531673	-	2543625	2203577	1521987	1169733	1861656	410213	419984	309575	190410	312893	2588022
11 Mortgage and real estate loans...	3991210	-	103895	240658	268150	434924	435226	320262	279935	81511	168850	75534	1582265
12 Other investments.....	194883037	-	867071	1927739	2056652	2429241	7600070	3248762	4112449	4669597	5696205	9584540	152690712
13 Depreciable assets.....	462288775	-	37098347	29978615	26515212	25426258	63611304	23791169	28176113	17213472	18406421	30641652	161430213
14 Less: Accumulated depreciation	216876819	-	27735999	19490293	15932006	14467896	31700252	11828125	12626134	7377514	7242699	11479096	56996305
15 Depletable assets.....	335731	-	96965	*11313	*366	46073	*44398	*1029	*41778	*180	8558	56540	28532
16 Less: Accumulated depletion...	91530	-	46404	*10339	*6	19640	*5605	*534	*1135	*14	3113	2521	2219
17 Land.....	27267727	-	400748	744150	1104343	1724322	4880525	1333277	2098139	1127814	1503236	1935718	10415456
18 Intangible assets (Amortizable)...	83364886	-	1668420	1733378	1543892	1522945	3512839	1611956	4389893	3199417	4972012	8945889	50264246
19 Less: Accumulated amortization	21190763	-	888570	780354	704009	709900	1489746	714532	2425609	1035338	1045506	1879820	9517378
20 Other assets.....	60569213	-	802550	971293	930446	1006332	2785271	1180585	2294135	1904447	2861326	4149983	41682843
21 Total liabilities.....	950737457	-	27399417	31341314	31005209	34702679	90713795	34970230	49105138	37215384	41886864	69640573	502756853
22 Accounts payable.....	82604105	-	2128893	2664291	2842612	3716956	10483186	3830120	5408410	3933238	3687037	6096174	37813187
23 Mort, notes, and bonds under 1 yr	77922817	-	3062242	2770227	3550454	3266823	9980530	3521925	5172820	3651750	3254438	5469537	34222070
24 Other current liabilities.....	120581805	-	4856034	4004195	4316905	4043637	11954488	5096577	7060471	5303384	5409438	8488401	60048274
25 Loans from stockholders.....	48587781	-	12354747	6815501	4976726	3829439	8921081	2193866	2043025	1363627	755187	919609	4414972
26 Mort, notes, bonds, 1 yr or more.	245734087	-	5985581	6432570	7547459	8004191	25579648	9642873	13327797	9391075	11225975	19551222	129045696
27 Other liabilities.....	67676061	-	809167	832349	991034	1464818	3711564	1686413	3017143	2479465	3234868	5876321	43572919
28 Net worth.....	307630801	-	-1797248	7822181	6780018	10376814	20083298	8998457	13075472	11092844	14319921	23239309	193639734
29 Capital stock.....	65448936	-	4948294	2967175	2541021	3492235	6649780	3130764	3845971	4057272	3173707	3939801	26702915
30 Paid-in or capital surplus.....	231669157	-	5031950	3045695	4392024	3786664	13869019	7960627	12364620	9733730	13812378	19503003	138169447
31 Retained earnings, appropriated.	799668	-	42198	49158	*26647	*45743	196264	*29518	67042	47469	10036	11453	24178
32 Retained earnings-unappropriated	28277784	-	-2643427	3321084	650852	2252842	-1768068	-2797387	-4872812	-3319602	-2511823	-525816	40491942
33 Retained earnings (S Corp).....	3299751	-	-7846688	-561651	9310	1722304	2978038	1121859	2209481	932457	573245	1374597	786798
34 Less: Cost of treasury stock...	21864495	-	1329576	999279	839836	922973	1841698	446924	538830	358482	737622	1063729	12785545
35 Total receipts.....	1335694559	21254826	226358230	123506835	95812171	88218689	183773966	57846638	70318204	46706153	42696379	63113937	316088532
36 Business receipts.....	1263790767	19307570	221345234	119938650	93577889	85820201	177473998	55733635	67113081	43360103	39805077	58452548	281862780
37 Interest.....	13688919	177796	209978	235930	182871	224636	511372	262050	368054	3611726	450473	1087311	9616722
38 Interest on gov't. obligations....	852207	10175	4485	7302	13917	5794	38620	20167	21027	46057	34070	65549	585043
39 Rents.....	2554987	31594	71633	50939	50160	82381	164918	55338	93507	100803	136914	265699	1451101
40 Royalties.....	6995771	*27734	149104	51495	*24169	84286	205216	28192	156808	125637	240562	298413	5604155
41 Net S-T cap gain less net LT loss	399889	*1485	34650	22803	5085	26966	20985	*1445	16216	15113	5473	46613	203055
42 Net L-T cap gain less net ST loss	4148208	248107	134170	177256	229511	102801	390054	173904	299803	199443	446549	245748	1500862
43 Net gain, noncapital assets.....	4064602	516174	279272	180862	116263	159349	483941	168320	214298	140782	188201	203446	1413694
44 Dividends, domestic corporations.	422352	13925	5963	20079	21923	23838	50451	5046	11030	61403	38259	40325	131019
45 Dividends, foreign corporations..	1467930	7631	*57	*26	-	*337	*5541	*8037	9088	22717	10047	66603	1337846
46 Other receipts.....	37308928	912634	4123684	2821495	1590383	1688099	4428870	1390503	2015292	2272369	1340754	2341680	12383164
47 Total deductions.....	1297475364	21302730	219987805	120233093	97102969	85899238	180656018	57042689	69553202	45535450	41952971	61449556	300759643
48 Cost of goods.....	385562425	4832749	37143353	25475867	23006582	27310704	63345078	22703420	27113798	17411268	14649105	19726583	98843919
49 Compensation of officers.....	123382617	2033268	51296773	24372359	13162925	9650170	12874449	2428993	1953603	1187172	897234	1074051	2451620
50 Salaries and wages.....	269187177	4664606	42359893	25386151	20168685	18591899	38813443	11915892	14763301	9966215	9171163	13797879	59588056
51 Repairs.....	11792815	11792815	1158574	861796	861796	841270	1758304	591945	552565	311978	323102	535579	3009685
52 Bad debts.....	6246934	136876	253559	164169	216392	272576	773756	268960	374530	274665	305386	398696	2807371
53 Rent paid on business property...	47982709	823495	11203065	5683724	3640128	3256430	6304932	1567194	1900545	1492203	1369599	2094731	8646604
54 Taxes paid.....	47093489	783498	8491454	4669420	3846231	3199521	6835277	1923324	2246266	1531125	1603294	2147485	9816591
55 Interest paid.....	29967579	367647	1039884	1014949	999127	1039814	3180742	1081736	1514353	1094112	1226161	2226636	15182418
56 Contributions or gifts.....	406001	3874	43317	34844	26675	21141	42768	16021	14776	11696	16072	22226	152590
57 Amortization.....	6385210	101141	185882	208185	177326	155063	456913	226272	461530	420258	411250	928478	2652913
58 Depreciation.....	46956385	513491	3269430	2605947	2209791	2224511	5217808	1969463	2534221	1608078	1728012	3302558	19773075
59 Depletion.....	51401	*6770	*2473	-	*23	*6258	*5932	-	*718	*1429	21406	387	6004
60 Advertising.....	16984634	180821	3014190	1380029	944940	826878	2224645	571111	846350	570554	515450	842342	5067325
61 Pension, prof sh, stock, annuity.	12564155	136637	4110138	1674932	1053193	828627	1299429	417550	451636	289775	219548	350858	1731830
62 Employee benefit programs.....	20779759	303474	2543818	1390359	1254818	1323637	2828272	902252	1145182	969678	787962	1674526	5655779
63 Net loss, noncapital assets.....	2035517	118214	105226	34398	41512	73175	191232	167892	120930	132105	131842	190863	728128
64 Other deductions.....	270096557	6123327	53298179	24979186	17492822	16277570	34503037	10290665	13558897	8263137	8576325	12087679	64645734
65 Total receipts less total deducts..	38219196	-47904	6370425	3273742	2709202	2319451	3117948	803949	765002	1170704	743408	1664381	15328889
Constructive taxable income from													
66 related foreign corporations.....	1040574	2246	-	*60	-	*85	*98	*3469	6740	24906	18150	86347	898474
67 Net income (less deficit), total...	38407562	-55833	6365940	3266500	2695285	2313742	3079425	787251	750714	1149552	727488	1685179	15642320
68 Net income, total.....	67389184	1531466	11647519	5530945	4510426	4112060	7792460	2720020	3037553	2579764	2056748	3060830	18809394
69 Deficit, total.....	28981622	1587299	5281799	2264445	1815141	1798318	4713034	1932769	2286838	1430212	1329260	1375651	3167074
70 Net income (less def), Form 1120-A.	8944	-28164	-20981	81298	-23208	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	1516	1516	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S.	20149971	139527	6671391	2695276	2288583	2110383	3226227	1025916	823268	638437	204780	197491	128692
73 Statutory special deductions, total	7205833	365234	973225	690865	432871								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	29395	1227	7067	5589	4880	3455	5894	660	360	110	63	44	45
2 Total assets.....	90949435	-	218147	927038	1796023	2512187	12167048	4434916	5246039	3822970	4405806	7175543	48243718
3 Cash.....	4440385	-	54207	113360	136444	181017	669937	320882	388826	162250	348892	447165	1617403
4 Notes and accounts receivable.....	6050205	-	*8501	63762	40769	92535	359134	263552	234097	210494	152313	316669	4308379
5 Less: Allowance for bad debts.....	329134	-	-	-	-	*586	1966	*2973	6533	3641	7596	15986	289853
6 Inventories.....	957178	-	*8121	*5264	18802	49799	73303	38263	49294	62800	59854	31846	559832
7 U.S. govt. obligations, total.....	172327	-	-	-	-	-	*56049	*22318	*139	334	-	39561	53926
8 Tax-exempt securities.....	*9420	-	-	-	*80	-	-	*2736	*1618	-	4985	-	-
9 Other current assets.....	3631461	-	*1561	26751	46250	38242	310732	111951	115586	100988	219742	276892	2382767
10 Loans to stockholders.....	1676626	-	*8815	*1732	65951	35735	274049	*102000	70217	*14716	2166	19884	1081360
11 Mortgage and real estate loans.....	645614	-	-	*47282	*94220	*127835	*137560	*84033	*32193	*32167	20532	37435	35957
12 Other investments.....	14793550	-	*7	*12089	*101691	*103518	682219	465755	385225	484135	641248	974347	10943317
13 Depreciable assets.....	62666817	-	402267	1219229	2342136	2516379	12114459	4247376	4936944	3417864	3542536	5030374	22897253
14 Less: Accumulated depreciation	21872944	-	302173	712219	1342734	1078270	4629263	1706546	1792395	1185460	1272679	1453293	6397913
15 Depletable assets.....	*10906	-	-	*558	-	*2460	*1821	-	-	-	6067	-	-
16 Less: Accumulated depletion.....	*2205	-	-	*186	-	-	*253	-	-	-	1767	-	-
17 Land.....	8582737	-	*31042	101526	245921	403787	1608863	385809	616091	440734	486655	775979	3486329
18 Intangible assets (Amortizable).....	4531369	-	*1249	*17771	40144	51048	248143	81551	125339	67289	143204	213231	3542399
19 Less: Accumulated amortization	884297	-	*25	*4223	16098	23430	90691	42514	29212	26631	29287	29394	594253
20 Other assets.....	5869421	-	*4573	34343	22446	12116	352951	64324	118609	44931	87481	510832	4616815
21 Total liabilities.....	90949435	-	218147	927038	1796023	2512187	12167048	4434916	5246039	3822970	4405806	7175543	48243718
22 Accounts payable.....	3473754	-	*19949	43496	42155	47744	386511	176584	182522	149670	157240	235684	2032199
23 Mort, notes, and bonds under 1 yr	6392372	-	*7275	*51246	203850	139501	522567	316115	444783	490877	381476	541465	3293218
24 Other current liabilities.....	6489761	-	28294	54066	72927	156407	660946	221116	316635	279718	390673	433766	3875213
25 Loans from stockholders.....	8404676	-	86666	838868	693694	403267	2223093	448289	509316	530180	156020	91518	2423765
26 Mort, notes, bonds, 1 yr or more.	38601923	-	*37067	352381	663526	1133333	6795230	2432265	2914464	2096757	1676006	4026005	16474889
27 Other liabilities.....	5308469	-	*1116	*6149	34804	*49869	258046	90411	288805	182291	234863	698414	3463701
28 Net worth.....	22278480	-	37780	-419170	85067	582066	1320655	750137	589514	93477	1409529	1148691	16680733
29 Capital stock.....	8836199	-	82070	271571	363213	221894	975181	519886	429988	346375	646380	891194	4088448
30 Paid-in or capital surplus.....	21349614	-	*85023	*80606	686952	229544	1487636	688231	1086404	865386	1407375	2009767	12652691
31 Retained earnings, appropriated.	195071	-	-	-	-	-	-	-	-	-	1665	-	193407
32 Retained earnings-unappropriated	-4153790	-	-32970	60861	-37886	167811	-303928	-262868	-714634	-906011	-579919	-1741075	196830
33 Retained earnings (S Corp).....	-2945319	-	*-89438	-752200	-881054	15070	-698664	-165027	-181650	-186898	-6209	749	-
34 Less: Cost of treasury stock.....	1003296	-	*6906	*80008	*46157	*122253	139570	30085	30594	*25374	59763	11944	450642
35 Total receipts.....	64521702	480772	956302	1556610	1572328	2293228	7790648	3059894	3594216	1839923	2018858	2733781	36625143
36 Business receipts.....	59403814	441305	921957	1492901	1519068	2242071	7457811	2843335	3377793	1714699	1860407	2391762	33140705
37 Interest.....	1078596	3458	*301	*6354	10333	2334	21316	19235	22742	21978	45815	154712	770017
38 Interest on govt. obligations.....	8711	-	-	-	*1036	-	*2886	*1817	*1173	*10	1251	19	519
39 Rents.....	370881	*11450	*949	*1860	*79	*2132	*4226	17606	7702	18851	25397	28664	251967
40 Royalties.....	773364	642	-	-	-	19	-	*4459	3	810	3822	763609	9009
41 Net S-T cap gain less net LT loss	12790	-	-	*843	-	-	*878	*7	*61	*789	1137	67	9009
42 Net L-T cap gain less net ST loss	346846	*6478	*5641	*29981	*24283	-	*117595	*51767	*22106	*2859	7864	2166	76105
43 Net gain, noncapital assets.....	189661	*23170	*17328	*8820	*5466	*371	52808	*1670	23841	*1796	2187	5202	47002
44 Dividends, domestic corporations.	23680	*1819	-	-	*6	*19	*2226	*271	*102	*10101	2360	911	5865
45 Dividends, foreign corporations..	82440	-	-	-	-	-	-	*1	-	-	205	-	82234
46 Other receipts.....	2230918	-7549	*10126	15852	12057	46281	130901	119724	138694	68841	71424	146455	1478112
47 Total deductions.....	63026853	541204	964181	1582085	1614534	2151270	7467909	2935051	3550739	1960729	2024096	2793278	35441779
48 Cost of goods.....	22397759	*125199	127537	156919	222991	305508	1259971	509341	898473	462502	531926	456111	17341281
49 Compensation of officers.....	788675	*1736	*21137	38065	62193	100199	128279	91267	43202	23478	26472	28893	156954
50 Salaries and wages.....	11815500	67888	220293	270417	290193	422898	1500186	590740	635715	331761	405710	524160	6555541
51 Repairs.....	1151084	10759	53282	65479	63091	89271	246841	90703	96728	44566	44906	53875	291583
52 Bad debts.....	554582	2877	*30588	*158	21027	4567	12294	19470	5371	4298	5323	11715	436894
53 Rent paid on business property...	2200185	*6318	112871	307938	129190	186043	306455	137939	86893	39770	53433	103951	729384
54 Taxes paid.....	3268522	39174	62582	113645	132310	168052	520623	171344	192830	92559	121997	193029	1460378
55 Interest paid.....	3842840	47911	*4643	38185	79682	109436	658590	218262	275350	183957	160017	344691	1722117
56 Contributions or gifts.....	37161	*8	*316	*31	*87	*181	829	*984	709	*240	369	504	32904
57 Amortization.....	247425	*1102	*76	*2369	4520	3540	25553	10098	10023	10217	10982	18768	150178
58 Depreciation.....	3290176	44080	23021	70435	102620	116090	549705	192092	255877	146090	169933	223783	1396450
59 Depletion.....	669	-	-	-	-	-	-	-	-	-	669	-	-
60 Advertising.....	1378638	12586	17781	33761	39895	44402	207452	74177	93664	50664	45487	86847	671921
61 Pension, prof sh, stock, annuity.	191942	*959	-	-	*4060	*148	*7104	*3377	5260	3721	4366	10855	152091
62 Employee benefit programs.....	891822	*6321	*4142	*16494	9527	27648	56036	39264	46337	42607	42312	61279	539584
63 Net loss, noncapital assets.....	167576	*14558	-	-	*5030	*3143	*28733	*12691	2957	*58348	3820	12349	25947
64 Other deductions.....	10802295	159727	285911	468188	444117	570147	1894658	773302	901350	465950	398174	662467	3778303
65 Total receipts less total deducts..	1494848	-60431	-7880	-25475	-42206	141958	322739	124843	43477	-120806	-5238	-59497	1183364
Constructive taxable income from													
66 related foreign corporations.....	52018	-	-	-	-	-	-	-	-	-	711	-	51308
67 Net income (less deficit), total...	1538156	-60431	-7880	-25475	-43242	141958	319853	123025	42304	-120815	-5778	-59516	1234153
68 Net income, total.....	3410750	*54571	46186	79504	128654	194103	655428	229139	201373	61520	91065	119342	1549866
69 Deficit, total.....	1872594	115002	54066	104978	171896	52146	335575	106114	159069	182336	96843	178858	315712
70 Net income (less def), Form 1120-A.	-18256	*-19369	*1467	*-2479	*2125	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	15538	15538	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	282688	*-36662	*-17354	-56817	-68060	122156	265344	71656	38240	-33643	-9202	7029	-
73 Statutory special deductions, total	529411	*37513	*23995	*14217	*29284	*11577	103895	52310	57369	*21817	26590	57792	93051
74 Net operating loss deduction.....	511649	*36239	*23995	*14217	*29280	*11564	102336	52120	57298	*13758	24848	57063	88931
75 Dividends received deduction.....	17761	*1274	-	-	*4	*13	*1558	*191	*72	*8059	1742	728	4120
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1836324	*839	*7637	*26241	*10830	29994	69974	61770	50133	*24167	61591	36334	1456814
78 Income tax before credits, total...	656147	*1826	*1146	*5268	*1784	8427	20485	22177	20604	8503	24445	14791	526691
79 Regular tax.....	624857	*175	*1146	*5268	*1624	8052	18911	20918	17065	*8197	21602	12386	509514
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	28315	*1601	-	-	-	*375	*1501	*1241	3518	*284	2597	2300	14898
83 Environmental tax.....	2611	30	-	-	-	-	*74	*18	*22	*22	65	105	2277
84 Foreign tax credit.....	46556	-	-	-	-	-	-	-	*3655	-	104	-	42797
85 U.S. Possessions tax credit.....	5445	-	-	-	-	686	-	-	1226	-	3534	-	-
86 Nonconventional source fuel credit.	-	-											

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	94484	7453	63048	13242	4749	3442	2330	106	69	*13	10	10	12
2 Total assets.....	28224051	-	1829954	2084936	1623327	2414634	3861659	778444	985435	*483715	763455	1591042	11807449
3 Cash.....	2302007	-	402012	317421	207677	463625	476493	72079	68774	*18091	29115	93456	153266
4 Notes and accounts receivable....	3952924	-	187244	145591	207000	378926	603680	77184	217946	*70509	112246	55698	1896901
5 Less: Allowance for bad debts.	129563	-	*348	*3978	*5809	*4391	6501	*339	7106	*4796	4445	450	91400
6 Inventories.....	1548333	-	76651	112365	55926	154032	170296	*24041	59715	*73360	23171	80059	718717
7 U.S. govt. obligations, total....	*33015	-	-	*11	-	-	*33004	-	-	-	-	-	-
8 Tax-exempt securities.....	164953	-	-	-	-	*32471	*19669	*21652	-	-	27	11875	79258
9 Other current assets.....	1011877	-	61369	54366	23917	45077	150565	45788	60248	*40590	58214	143616	328127
10 Loans to stockholders.....	359627	-	81410	125097	10198	73097	52057	*2874	*1503	-	-	-	13392
11 Mortgage and real estate loans...	104111	-	-	*16649	*23255	*7630	*56886	*891	-	-	-	-	-
12 Other investments.....	3797860	-	*61277	96259	81007	137053	323424	*117686	65387	*5752	63680	288851	2557483
13 Depreciable assets.....	18635588	-	2554894	2596900	1518046	2005697	2991376	511463	885862	*332181	375186	1030388	3833595
14 Less: Accumulated depreciation	10447627	-	1838541	1662595	863686	1213563	1659645	290839	508276	*152954	150429	531818	1575280
15 Depletable assets.....	*515	-	*515	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*515	-	*515	-	-	-	-	-	-	-	-	-	-
17 Land.....	1930044	-	*19837	42010	48245	142748	205493	*60181	36870	*6534	45104	23030	1299990
18 Intangible assets (Amortizable)...	3284269	-	194771	250534	181522	49602	303931	*69228	*90755	*106905	145005	283215	1608801
19 Less: Accumulated amortization	791712	-	73009	157696	48869	34542	100441	*20610	*54348	*29634	38716	35069	198777
20 Other assets.....	2468344	-	102386	152002	184899	177171	242572	87164	68105	*17177	105297	148193	1183377
21 Total liabilities.....	28224051	-	1829954	2084936	1623327	2414634	3861659	778444	985435	*483715	763455	1591042	11807449
22 Accounts payable.....	1476590	-	72829	142364	103178	167375	269347	49595	84969	*50937	35493	79651	420853
23 Mort, notes, and bonds under 1 yr	1565446	-	78007	160655	127057	100863	208938	121783	110703	*56481	27984	17160	555813
24 Other current liabilities.....	1886323	-	117851	164805	52651	174114	295308	67590	76083	*98274	41662	178297	619689
25 Loans from stockholders.....	2943691	-	1031029	458452	126931	199057	458295	*9788	*8399	3196	6841	4078	637625
26 Mort, notes, bonds, 1 yr or more.	7495896	-	384971	585906	571858	603985	1088838	*126989	229798	*111848	248414	585553	2957737
27 Other liabilities.....	3231649	-	61130	73746	90512	196187	250623	*74824	100649	*31467	182920	152537	2017053
28 Net worth.....	9624455	-	84138	499006	551140	973053	1290309	327875	374835	*131513	220141	573766	4598679
29 Capital stock.....	1649557	-	417085	201046	163976	141061	217509	66973	28167	*99469	19316	76392	218562
30 Paid-in or capital surplus.....	3263835	-	153427	196635	75280	82778	240667	*-31588	61211	*69286	154303	220856	2040981
31 Retained earnings, appropriated.	*28676	-	-	*3789	-	*3706	*15970	-	*5211	-	-	-	-
32 Retained earnings-unappropriated.	5081599	-	23231	281484	251277	435807	795382	*193967	194476	*-83321	63060	214398	2711837
33 Retained earnings (S Corp).....	760752	-	-328424	-15191	91719	435741	163488	*104047	*102976	*46079	-	160317	-
34 Less: Cost of treasury stock...	1159965	-	181182	168756	*31113	126041	142706	*5524	*17207	-	16537	98197	372702
35 Total receipts.....	43384728	554473	9606570	6362170	2652500	4115159	6373951	1025106	1461213	*691190	611538	1870799	8060060
36 Business receipts.....	41630625	520507	9534989	6281774	2586782	3972726	6207491	963123	1427369	*659060	546444	1815752	7114610
37 Interest.....	620526	*1297	2454	5911	7646	14863	25194	*6660	10399	*3335	4788	7950	530028
38 Interest on govt. obligations....	27009	-	-	*68	*1899	*205	7373	*1669	*53	*71	1128	1592	12951
39 Rents.....	42052	464	*3779	-	*3461	*2825	13756	*2129	*240	-	1508	1206	12683
40 Royalties.....	2822263	-	-	-	*20434	-	-	*4354	*35	*20761	22931	15578	198169
41 Net S-T cap gain less net LT loss	11174	*33	*206	-	*19	-	*310	-	*1233	-	111	1247	8016
42 Net L-T cap gain less net ST loss	76658	12	*7150	*2647	*90	*11243	13628	*627	*2547	-	506	1328	36879
43 Net gain, noncapital assets.....	117024	*26494	*14029	*25075	*9021	24200	7017	*1083	*1287	*24	45	4	8744
44 Dividends, domestic corporations.	36068	*18	-	*2029	*123	*837	3370	*188	*103	*1	200	20548	8652
45 Dividends, foreign corporations..	*49709	-	-	-	-	-	-	*115	-	-	-	-	49594
46 Other receipts.....	491620	*5649	43964	44665	23023	88259	95812	45158	17945	*7938	33876	5595	79735
47 Total deductions.....	41295623	579975	9226000	6158272	2549997	3876240	6136701	985488	1427849	*703155	586055	1762035	7303855
48 Cost of goods.....	12825739	185281	2447885	2094923	667002	1181932	2184234	196186	560064	*340161	146629	532497	2288946
49 Compensation of officers.....	2739734	*42032	295159	518770	241449	363475	421434	*36498	34437	*10514	7030	20396	52180
50 Salaries and wages.....	8057301	29461	1911214	1013990	408968	950372	966683	298964	294680	*107343	167831	372005	1535790
51 Repairs.....	606957	7583	102535	87219	62120	76315	110758	20710	20431	*10837	6223	16607	85621
52 Bad debts.....	172730	*2497	17189	16906	19329	24543	26783	*5722	5283	*2571	4861	17053	29992
53 Rent paid on business property...	2839875	43354	854189	447629	239258	155025	593110	45010	34356	*24381	25278	200774	177512
54 Taxes paid.....	1774076	22656	444881	267269	122177	185042	232994	32170	64146	*15927	18105	63104	305606
55 Interest paid.....	1159171	31609	64489	85723	58499	60188	104649	18359	31560	*16175	17997	37115	632808
56 Contributions or gifts.....	21963	*2	2233	2727	1446	2490	3994	*216	*578	*16	74	1909	6278
57 Amortization.....	252802	*6146	25576	21179	14123	3989	32049	*5239	10808	*7611	6150	15554	104379
58 Depreciation.....	1436516	30604	207502	191979	118321	127679	179513	35208	73453	*14618	32740	73275	351623
59 Depletion.....	*2145	*1773	-	-	-	*103	*269	-	-	-	-	-	-0
60 Advertising.....	1071652	7383	258913	208396	42908	65708	127527	13091	21599	*9111	17518	60500	238998
61 Pension, prof sh, stock, annuity.	218297	*208	27621	24060	14727	22356	47034	*1748	10813	*545	2230	4319	62638
62 Employee benefit programs.....	430406	*1983	84664	34988	34070	40833	71581	*7725	28592	*10954	25115	27785	62116
63 Net loss, noncapital assets.....	42129	*18683	*4507	*5518	*1505	*2026	3159	*224	*603	*52	638	1695	3518
64 Other deductions.....	7644130	148721	1781084	1136996	504097	614165	1030929	268418	236447	*132339	107637	317446	1365850
65 Total receipts less total deducts..	2089105	-25502	380570	203898	102503	238919	237250	39618	33364	*-11965	25482	108763	756205
Constructive taxable income from													
66 related foreign corporations.....	25441	-	-	-	-	-	-	-	-	-	-	-	25441
67 Net income (less deficit), total...	2087537	-25502	380570	203830	100603	238714	229877	37948	33311	*-12036	24354	107172	768696
68 Net income, total.....	2703660	*31450	597578	298984	130584	282979	309558	*60146	52941	*28456	33258	108985	768742
69 Deficit, total.....	616124	56951	217007	95155	29981	44265	79681	*22198	*19630	*40492	8904	1813	46
70 Net income (less def), Form 1120-A.	24813	*-45	22410	*2448	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*1136	*1136	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	944330	-13290	391284	118191	73273	168158	135064	*28799	*10107	*13767	-	18977	-
73 Statutory special deductions, total	156547	*12	34614	28256	4971	12279	12518	*131	*5202	*-0	15330	18659	24573
74 Net operating loss deduction....	129845	-	34614	26836	*4885	*11693	*10093	-	*5130	-	15190	3619	17785
75 Dividends received deduction....	26702	*12	-	*1420	*86	*586	2425	*131	*72	*-0	140	15040	6789
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1289846	*3805	49608	82263	33738	95800	111576	*29639	35254	*14688	17971	71349	744155
78 Income tax before credits, total...	403859	*1049	9290	12891	5334	24014	30880	*10015	12061	*5025	6199	25711	261389
79 Regular tax.....	400989	*1026	9290	12891	5334	24014	30104	*10011	11963	*5012	6113	24859	260372
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1545	23	-	-	-	-	*588	-	*96	-	68	769	-
83 Environmental tax.....	1125	-	-	-	-	-	-	*4	*2	*13	18	83	1006
84 Foreign tax credit.....	23405	-	-	-	*3	-	-	-	*35	-	8	192	23167
85 U.S. Possessions tax credit.....	-0	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	5937	-	-	*218	*634	-	*671	-	*251	-	34	129	3999
88 Prior year minimum tax credit.....	*989	-	-	-	-	-	*112	-	*51	-	826		

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	33323	1941	21756	4696	1902	1377	1283	187	108	29	17	14	12
2 Total assets.....	31798353	-	545988	787536	651475	985363	2679771	1264022	1650347	960597	1212442	2235224	18825588
3 Cash.....	2520678	-	212330	184597	104183	170139	487728	227805	178051	133776	95824	155569	570676
4 Notes and accounts receivable....	8764272	-	52936	231289	210961	451337	1147689	525979	830651	412419	309910	656178	3934923
5 Less: Allowance for bad debts.....	107668	-	*3213	*1291	*575	*4870	10760	9296	8122	17183	8529	8717	35113
6 Inventories.....	539106	-	*9860	*20756	*9876	30718	121066	*79483	78297	*8965	40206	47566	92313
7 U.S. govt. obligations, total....	*52643	-	*135	-	*6751	-	*19870	-	*5478	-	-	20411	-
8 Tax-exempt securities.....	*5117	-	*181	-	-	-	*4896	-	-	-	-	-	41
9 Other current assets.....	3789269	-	39648	37168	25653	88034	168661	101336	189088	97521	124706	152785	2764668
10 Loans to stockholders.....	291848	-	54161	61839	*14002	14549	33748	*14234	12323	*67673	2955	10439	5925
11 Mortgage and real estate loans...	*9173	-	-	-	*437	-	*42	-	-	-	16	403	8275
12 Other investments.....	8302193	-	*30954	*25624	50318	57112	288551	*34319	40032	*37861	51600	190341	7495482
13 Depreciable assets.....	7824892	-	446801	507945	337204	434964	1146235	531725	473489	252577	447470	943932	2302550
14 Less: Accumulated depreciation	4157064	-	319423	306661	128712	280336	752153	278441	249600	128709	203214	491746	1018068
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	175298	-	*7295	*13343	*8650	*11006	*14953	*11165	*21132	*6001	12863	48912	19978
18 Intangible assets (Amortizable)...	2183625	-	15054	*91086	*10910	*2026	*21422	*14359	47828	*66601	346230	387527	1180582
19 Less: Accumulated amortization	530875	-	4944	*66512	*2027	*1325	*16156	*4369	13693	*24536	92055	63569	241690
20 Other assets.....	2135845	-	4212	-11647	*3843	12010	3980	15723	45394	*47632	84458	185192	1745047
21 Total liabilities.....	31798353	-	545988	787536	651475	985363	2679771	1264022	1650347	960597	1212442	2235224	18825588
22 Accounts payable.....	8990087	-	157589	184149	172618	460088	1055757	395637	782083	410161	275333	643398	4453273
23 Mort, notes, and bonds under 1 yr	2839435	-	42349	25689	*23926	104798	321429	65560	54748	35662	48022	182467	1934785
24 Other current liabilities.....	4399919	-	102720	114545	79867	200409	451373	300058	222859	167305	220266	354598	2185918
25 Loans from stockholders.....	808219	-	270193	*55797	*88384	71403	82183	*5989	*4597	*27235	7449	51361	143628
26 Mort, notes, bonds, 1 yr or more.	4708009	-	188142	161626	75462	50646	261024	121350	288974	229667	441236	838716	2051166
27 Other liabilities.....	1785167	-	*7575	*49054	*1811	*-15276	101378	*90505	48194	112716	120762	216690	1051758
28 Net worth.....	8267519	-	-222580	196676	209407	113295	406626	284923	248893	-22149	99373	-52007	7005060
29 Capital stock.....	1853864	-	87317	39255	62854	26683	42922	17382	9023	4297	40390	52595	1471147
30 Paid-in or capital surplus.....	8056226	-	61150	44616	*41656	24244	174248	*15083	202353	249267	220692	328373	6694542
31 Retained earnings, appropriated.	*15209	-	-	-	-	-	*14951	*257	-	-	-	-	-
32 Retained earnings-unappropriated	-1239742	-	-37756	156524	94834	70062	58628	116908	-121386	-277001	-162439	-410482	-727636
33 Retained earnings (S Corp).....	269614	-	-290202	*-23622	14504	*-6712	205329	*149575	174216	*10402	6383	19228	10514
34 Less: Cost of treasury stock....	687652	-	*43088	*20097	*4441	*982	89453	*14282	15314	*9114	5654	41721	443507
35 Total receipts.....	44957599	421426	5398033	2705749	2541800	3916255	11209257	2498863	3623355	1357765	991325	2645595	7648177
36 Business receipts.....	43751383	*371949	5269949	2683657	2517492	3903256	11055455	2388341	3561640	1334584	995597	2590393	7079061
37 Interest.....	256166	*2068	5079	7184	2319	4178	22577	7592	6857	*5196	2616	18596	171905
38 Interest on govt. obligations....	4591	-	*367	*251	*443	*137	*1610	*273	*798	*170	114	4	424
39 Rents.....	49029	1888	*3042	-	-	*788	*1343	*624	*606	*162	43	1578	38957
40 Royalties.....	*41546	-	-	-	-	-	-	*7117	-	-	292	-	34137
41 Net S-T cap gain less net LT loss	*2622	691	-	-	-	*14	*109	-	*1637	*50	-	-	121
42 Net L-T cap gain less net ST loss	129148	35467	*8443	-	*741	*177	*38599	*12932	*4757	*103	17708	8116	2105
43 Net gain, noncapital assets.....	84772	*3449	*7340	*213	*12942	*343	6553	*19030	*3422	*10816	701	11	19952
44 Dividends, domestic corporations.	4484	147	*1150	-	*1776	*510	*33	*156	*1	*144	2	47	517
45 Dividends, foreign corporations..	164869	-	-	-	-	-	-	-	*1085	-	134	15966	147684
46 Other receipts.....	468989	5767	102664	14444	6087	6843	82978	62797	42553	6541	-25881	10883	153313
47 Total deductions.....	43914906	432302	5359054	2642314	2411289	3928684	10946017	2412239	3569436	1345448	974376	2559872	7333875
48 Cost of goods.....	20860221	*137529	2919214	911293	852709	2431563	5650669	1237572	2471918	565318	360166	1258845	2063425
49 Compensation of officers.....	2639640	*92892	481432	292829	213831	275672	564800	114454	113066	88186	47583	96642	258251
50 Salaries and wages.....	6937643	*107191	388003	372417	472534	479411	1233882	352099	333038	295237	206620	410944	2286266
51 Repairs.....	169154	*532	14806	8963	11863	16865	33054	7408	7995	6841	4381	10010	46435
52 Bad debts.....	135882	1189	*1935	*16306	*679	14823	33779	9929	4389	*5390	2672	7657	37134
53 Rent paid on business property...	1283736	*14624	121370	85855	43676	70528	190830	54466	57435	41144	39721	87997	476090
54 Taxes paid.....	984794	10270	101075	73457	60527	71982	203003	50378	40962	35264	21997	58889	256988
55 Interest paid.....	710627	*3615	16594	25375	6859	12600	43552	15824	29009	25789	49030	105893	376487
56 Contributions or gifts.....	14866	333	713	*1041	*762	607	3185	*212	*637	*394	325	769	5885
57 Amortization.....	161457	*875	1769	*418	*651	1646	9250	*3445	17451	13435	39928	27290	45299
58 Depreciation.....	600604	*3850	40410	56209	29522	38757	101952	47432	34213	24865	29243	67324	126827
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	1422786	*11774	350844	213727	149063	15712	437839	22283	145950	34563	2875	15615	22540
61 Pension, prof sh, stock, annuity.	305265	*740	39567	*18236	*12298	30472	53331	*10776	6743	*10141	5036	12813	105112
62 Employee benefit programs.....	389497	*2932	26073	22857	11298	21610	66675	28287	25120	7950	16915	30354	129427
63 Net loss, noncapital assets.....	58756	3739	-	*561	*1415	*704	*12425	*1	*273	*64	9205	2881	27488
64 Other deductions.....	7239978	40217	855249	542770	543602	445731	2307789	457672	281236	190866	138678	365947	1070220
65 Total receipts less total deducts..	1042693	-10876	38979	63435	130512	-12429	263240	86624	53919	12317	16949	85723	314301
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	*80799	-	-	-	-	-	-	-	*610	-	-	11911	68277
67 Net income (less deficit), total...	1118901	-10876	38613	63184	130069	-12566	261631	86351	53731	12147	16834	97630	382155
68 Net income, total.....	1701289	*22365	184090	99551	167394	55322	313783	107051	82780	*52125	39101	128174	449553
69 Deficit, total.....	582388	*33241	145477	*36367	*37325	67888	52153	*20701	*29048	*39979	22267	30544	67398
70 Net income (less def), Form 1120-A.	-8412	*-3072	-9315	*376	*3598	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	558022	*-13011	82523	*21791	105193	*29727	178381	*56049	26421	*14183	5941	37546	13279
73 Statutory special deductions, total	235158	2756	11435	19186	*12985	3151	31711	*19771	*6517	*13056	9929	39977	64685
74 Net operating loss deduction....	231980	2653	10777	19186	*11741	*2794	31688	*19661	*6516	*12956	9927	39944	64137
75 Dividends received deduction....	3178	103	*658	*1243	*357	-	*23	*109	*1	*101	1	33	549
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	713571	*2912	18015	28629	*18936	18871	100027	*31339	31680	*18039	22698	50653	371771
78 Income tax before credits, total...	235300	*1114	2702	4574	*3654	3276	31721	*11703	10804	*6284	8050	19578	131838
79 Regular tax.....	228562	*987	2702	4574	*3654	3276	30832	*10306	10675	*6111	7797	17616	130033
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	5025	127	-	-	-	-	*885	*375	*113	*153	227	1864	1282
83 Environmental tax.....	707	-	-	-	-	-	*4	*18	*16	*21	26	98	524
84 Foreign tax credit.....	88508	-	-	-	-	-	-	*341	*978	-	42	13617	73530
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*1043	-	-	*213	-	-	*164	*374	-	-	-	-	293
88 Prior year minimum tax credit....	2254	564	-	-	-	-	*306	*553	*640	*34	109	48	-
89 Income tax after credits, total....	143496	*549	2702	4361									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	364728	21004	248442	44352	20871	13740	12942	1547	943	396	201	167	122
2 Total assets.....	276787274	-	5761979	7003308	7324283	9623245	26471364	10794528	14354893	13728027	13981359	25657505	142086784
3 Cash.....	26065325	-	1927752	1698639	1480907	1730118	3685626	1390313	1516536	1864240	1567701	2361849	6841643
4 Notes and accounts receivable....	64360394	-	666209	1137497	1614365	2338364	7962832	3440878	4353119	3639619	3258049	6699301	29250162
5 Less: Allowance for bad debts.....	1918990	-	*887	*3213	8467	9154	106260	84533	145719	107515	198349	252960	1001932
6 Inventories.....	7475298	-	163051	300019	368594	440746	1309220	462501	570449	585253	515941	965047	1794477
7 U.S. govt. obligations, total....	1657190	-	*5562	*40741	*13338	*10070	*13338	*118079	108579	120240	72297	123743	870723
8 Tax-exempt securities.....	1536804	-	*9673	*5991	*2545	*3102	*21343	*47320	*36524	9825	53112	67408	1279961
9 Other current assets.....	21749021	-	200168	477832	512266	671949	1570537	712360	1198797	1221752	1233938	1921975	12027446
10 Loans to stockholders.....	3121358	-	507400	428895	451129	322463	546422	162805	200900	68386	41511	116406	275043
11 Mortgage and real estate loans...	1603601	-	*23743	*37418	86987	*75589	91587	*27074	102565	*18318	106655	7601	1026063
12 Other investments.....	49749679	-	112793	339383	438363	878432	2471176	884022	1457723	1910105	2383820	4354869	34518993
13 Depreciable assets.....	107027369	-	6462885	5790398	5390412	6046074	16035471	5824783	6780208	5120370	4969576	8953969	35653222
14 Less: Accumulated depreciation	54774580	-	4599018	3800111	3409204	3631596	9214908	2994301	3583154	2455555	2296687	3645941	15144105
15 Depletable assets.....	57371	-	15345	*530	*358	*6894	*58	*232	*197	*166	-	16074	17516
16 Less: Accumulated depletion...	14093	-	*5457	*468	-	*3459	*1	*232	-	-	-	2257	2219
17 Land.....	2602098	-	36080	91537	67422	189236	526854	165646	330940	89187	130168	185863	789167
18 Intangible assets (Amortizable)...	30590271	-	316136	371633	238998	459815	902715	606909	1145998	1379383	1748775	3047810	20372099
19 Less: Accumulated amortization	8749189	-	134367	188007	106047	244553	339917	368582	511433	495584	483355	858560	5018783
20 Other assets.....	24648349	-	54912	274596	182317	339153	834791	399255	792664	759838	878207	1595309	18537308
21 Total liabilities.....	276787274	-	5761979	7003308	7324283	9623245	26471364	10794528	14354893	13728027	13981359	25657505	142086784
22 Accounts payable.....	24082330	-	513386	683807	1021725	1151423	3873426	1412991	1511606	1668112	1264148	2414911	8566795
23 Mort, notes, and bonds under 1 yr	26478149	-	705657	626167	931615	952924	3726039	1134926	1848954	1416665	1848954	984597	12167403
24 Other current liabilities.....	47252672	-	891248	934719	1764556	1253600	3627227	1848160	2622798	2081743	1810873	3408510	27009238
25 Loans from stockholders.....	10435081	-	3084548	1659097	819846	1153584	1759988	611048	412424	308586	242359	236345	147257
26 Mort, notes, bonds, 1 yr or more.	54003524	-	1141395	123584	1490602	1459882	4941049	2086903	2795354	2930429	2848091	5990430	27095805
27 Other liabilities.....	24378545	-	200051	112330	164317	485590	1176220	363859	727800	918304	863979	1987434	17378662
28 Net worth.....	90156972	-	-774306	1763605	1131622	3166242	7367415	3336641	4435957	4404188	5967312	9636671	49721625
29 Capital stock.....	16551925	-	1477189	789429	616457	1256231	1964819	985219	1363347	1472380	1125764	1519708	3981384
30 Paid-in or capital surplus.....	63341796	-	1550550	1067610	1411100	1269944	4276033	2849207	3529526	3178737	4741101	6485486	32982502
31 Retained earnings, appropriated.	131340	-	*11498	*5269	*5689	*29655	*15264	*5455	*20335	*2916	4696	2874	27690
32 Retained earnings-unappropriated	17185979	-	-1384506	490131	-1064249	579293	-214673	-734955	-1254440	-752871	9348	1682578	19830323
33 Retained earnings (S Corp).....	3453424	-	-2144636	-419730	408834	241961	1922528	391432	972992	635284	344859	515605	584295
34 Less: Cost of treasury stock...	10507491	-	284400	169103	246210	210840	596557	159717	195803	132256	258455	569581	7684569
35 Total receipts.....	373021464	6001642	40649515	27606157	23448358	25707834	62160640	18362184	22803044	19828509	13765337	25069167	87619076
36 Business receipts.....	350113031	5683524	39894329	27142781	22773494	24944100	59973652	17670579	21904614	18149110	12651912	22762695	76562331
37 Interest.....	3964383	40172	29982	39373	39534	63106	166141	127386	136714	146948	161158	438153	2575715
38 Interest on govt. obligations....	504224	*7155	*565	*1823	*666	2985	8406	8589	8445	13908	17473	31863	402346
39 Rents.....	503964	*3295	*3935	*2834	*6467	14259	34811	5056	9260	26363	42321	87665	267699
40 Royalties.....	2906663	12018	*89573	*16501	*22	*34198	*29611	*3977	71235	70208	160678	222477	2196165
41 Net S-T cap gain less net LT loss	189137	*468	*7198	*13296	*335	*2110	2142	*280	*8532	*6937	2437	21660	123743
42 Net L-T cap gain less net ST loss	1180791	*44882	*25185	10405	32246	31261	65220	*2313	168466	74726	28971	112462	584656
43 Net gain, noncapital assets.....	1033053	57331	44967	14578	45614	49530	168812	69730	38337	50930	98406	73729	321090
44 Dividends, domestic corporations.	166773	*403	*1090	6450	7741	14406	33225	759	2754	4521	28843	13740	52841
45 Dividends, foreign corporations..	766959	6450	-	-	-	*337	14138	*7597	*4760	17448	1333	32465	695131
46 Other receipts.....	11692486	145944	552691	358116	542239	551632	1677183	465919	449927	1267411	571806	1272258	3837360
47 Total deductions.....	358237676	6069472	39120060	27006194	22752267	25021957	61016498	17994591	22218828	19050836	13264542	24224322	80498111
48 Cost of goods.....	128007591	2174220	7918730	9096324	9165241	10735868	27948539	8016222	10222033	7891841	4855192	9113660	20869721
49 Compensation of officers.....	20907993	262713	6682615	2664418	1878174	1918914	3618200	899786	652196	468906	295843	494269	1071960
50 Salaries and wages.....	75277136	1390672	7938299	6074016	4936299	4853834	11144794	3575268	3857479	4562027	3155747	5045399	18743301
51 Repairs.....	2546079	40094	278680	167545	148177	161872	430428	136421	135345	103723	91538	202375	651682
52 Bad debts.....	1405909	26127	32321	39664	53325	73338	233068	63642	97923	81609	123700	90102	491090
53 Rent paid on business property...	10618725	135610	1472081	933832	601290	717974	1615372	400213	463154	453649	419649	662626	2743276
54 Taxes paid.....	12942526	190124	1580818	1050797	1119570	862279	2275902	619570	597943	657818	433615	73260	2780828
55 Interest paid.....	7163925	98889	199933	225348	204836	249206	799753	314825	393807	370528	315364	767405	3224030
56 Contributions or gifts.....	97076	1771	4655	4646	4706	5342	13099	5823	4137	5840	3321	8804	34932
57 Amortization.....	1796258	18367	38550	56565	32424	37545	135402	41333	128277	113383	117419	221229	855764
58 Depreciation.....	14181856	152860	651852	574378	524721	644543	1629143	719960	811674	728363	57813	1545634	5620214
59 Depletion.....	28321	-	-	-	-	*1652	-	-	-	*1429	19993	136	5111
60 Advertising.....	4404572	33506	535067	249751	192425	166838	509076	249069	219415	158860	167882	220574	1702107
61 Pension, prof sh, stock, annuity.	2263381	29560	420062	208594	104215	144830	266561	125279	93888	117420	85755	150991	516227
62 Employee benefit programs.....	5750661	59849	398453	248607	294768	411597	891827	246468	273656	388316	233857	549176	1754086
63 Net loss, noncapital assets.....	522579	10827	9281	10257	7728	26311	44603	54826	31333	44369	14262	70225	198558
64 Other deductions.....	70323090	1444283	10958663	5401451	3484368	4010016	9460730	2527685	4236568	2902754	2352892	4308459	19235223
65 Total receipts less total deducts..	14783788	-67829	1529456	599963	696091	685877	1144142	367593	584216	777673	500795	844846	7120965
Constructive taxable income from													
66 related foreign corporations.....	641757	2246	-	-	-	-	*35	*2989	*1303	20341	8169	51463	555211
67 Net income (less deficit), total...	14921321	-72739	1528891	598140	695425	682892	1135772	361993	577074	784107	491492	864445	7273830
68 Net income, total.....	23652385	337999	2898610	1328314	1193209	1348483	2789775	1019400	1199647	1245887	831839	1291184	8168038
69 Deficit, total.....	8731064	410738	1369720	730174	497784	665591	1654003	657407	622573	461780	340347	426739	894208
70 Net income (less def), Form 1120-A.	-3195	*376	-21167	23230	*-5635	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-20941	-20941	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	6421652	50234	1665420	581207	567439	681431	1342534	411265	428361	391247	107112	18611	176791
73 Statutory special deductions, total	2251713	89386	157978	129334	91616	93707	209436	69038	119315	156130	129303	115332	891138
74 Net operating loss deduction....	1846439	82653	157221	125157	86022	81218	183654	65813	115540	146502	106980	86258	609421
75 Dividends received deduction....	405274	*6732	*757	4178	5593	12490	25782	3225	3775	9628	22323	29073	281717
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	12448231	7438											

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	89231	2290	56652	16065	7952	3848	1918	241	168	45	14	15	22
2 Total assets.....	52895900	-	2041823	2499501	2745133	2668010	3301241	1642699	2483641	1506921	986280	2140798	30879853
3 Cash.....	3010661	-	394887	330933	447752	290335	206794	69356	95824	69864	43025	63516	998374
4 Notes and accounts receivable....	4643266	-	253594	267692	260398	311976	384521	121846	312418	95650	80999	114765	2439406
5 Less: Allowance for bad debts.....	118943	-	*531	*522	*1031	*1089	*11192	*3197	11755	5513	3594	4294	76426
6 Inventories.....	2513701	-	258111	325895	411421	272490	321538	173327	177559	18247	35361	103910	415842
7 U.S. govt. obligations, total....	50939	-	*4523	*592	*937	*7631	*349	-	-	*5676	-	-	31232
8 Tax-exempt securities.....	*134524	-	-	*249	*5223	-	*8143	-	-	*1369	-	-	119539
9 Other current assets.....	2167288	-	28351	146709	60417	99450	103873	53951	126517	220279	17512	203970	1106259
10 Loans to stockholders.....	786955	-	133869	113391	104406	82861	46784	*2800	5167	*33320	5826	5711	252820
11 Mortgage and real estate loans....	361647	-	*3880	*21653	*12174	*68391	*2353	*541	-	16016	-	167	236473
12 Other investments.....	2752987	-	20670	*28363	96648	89213	115902	68852	66310	141925	17905	30712	2076486
13 Depreciable assets.....	50269431	-	2568780	2550927	2358334	2172124	2799959	1689266	2396121	1062677	883980	1981894	29805368
14 Less: Accumulated depreciation	18462228	-	1827413	1607026	1331484	1153113	1117614	573406	886020	371396	231557	635134	8728067
15 Depletable assets.....	65741	-	*23806	*3074	-	*33382	*1631	-	*3848	-	-	-	-
16 Less: Accumulated depletion....	36710	-	*17924	*3074	-	*13728	*848	-	*1135	-	-	-	-
17 Land.....	1948702	-	30272	166943	229941	273815	279124	*21406	60480	106016	69143	43325	668236
18 Intangible assets (Amortizable)...	2154121	-	181573	190062	53460	116179	108178	*8603	101646	*86896	63986	60678	1182863
19 Less: Accumulated amortization	356491	-	83892	79548	20761	22925	25792	*3809	6230	*15090	7036	24457	66950
20 Other assets.....	1010309	-	69067	43186	57299	41018	77537	13164	42892	40983	10729	196035	418398
21 Total liabilities.....	52895900	-	2041823	2499501	2745133	2668010	3301241	1642699	2483641	1506921	986280	2140798	30879853
22 Accounts payable.....	3766220	-	283838	234628	319801	250848	291340	91803	210939	37676	33505	189512	1822331
23 Mort, notes, and bonds under 1 yr	13433175	-	199163	130213	183328	282982	527059	557127	549750	225453	260149	596196	9921756
24 Other current liabilities.....	6390719	-	208262	156010	177063	112843	189294	62463	93555	108690	55292	200766	5026482
25 Loans from stockholders.....	2618327	-	612182	662777	308001	243829	294920	50559	68409	*65615	1981	17917	292138
26 Mort, notes, bonds, 1 yr or more.	14602212	-	491550	774029	794042	936955	1227530	659561	1080552	593417	437188	643851	6963537
27 Other liabilities.....	2785180	-	53550	50963	19918	56097	55839	*14898	64338	85521	19854	158424	205780
28 Net worth.....	9300066	-	193280	490881	942979	784455	715259	206290	416098	390549	178312	334133	4647829
29 Capital stock.....	2019637	-	313392	251846	185453	194321	179524	22746	20100	36270	16950	31743	767290
30 Paid-in or capital surplus.....	3198115	-	249984	189236	111501	110688	88984	19069	88674	187109	69114	45622	2038134
31 Retained earnings, appropriated.	*30670	-	*897	*8348	-	*9636	*6114	-	-	-	-	-	5675
32 Retained earnings-unappropriated	3969697	-	-127927	268897	540928	396911	384539	85960	144029	84277	97705	138543	1955835
33 Retained earnings (S Corp).....	655893	-	-132376	-161992	160650	122181	126116	94062	171804	*85069	3186	116652	70542
34 Less: Cost of treasury stock....	573946	-	*110689	65453	55553	*49282	70018	*15548	8509	*2177	8644	4101	183973
35 Total receipts.....	72781903	344500	13619515	7063634	6726120	5043856	4739718	1483682	2526933	1163753	1120187	1135249	27814757
36 Business receipts.....	68983722	292605	13546945	7008136	6674928	4889646	4489958	1421538	2365403	1038073	1015930	984606	25255953
37 Interest.....	826177	*34	3629	6736	10981	15616	11217	1666	4695	10684	2645	13547	744725
38 Interest on govt. obligations....	4975	-	-	*274	*312	*125	*1097	-	*314	*170	427	-	2257
39 Rents.....	113790	-	*200	*5186	*4798	*5100	*1373	*224	*3452	*9281	1824	1531	80820
40 Royalties.....	*51407	-	-	-	-	*9673	-	-	-	*3	-	4941	36790
41 Net S-T cap gain less net LT loss	7022	-	-	-	-	*376	*3034	-	*16	*44	-	56	3496
42 Net L-T cap gain less net ST loss	91889	*9423	*18919	*1311	*370	*2684	*1781	*485	*1207	*16513	260	29	38907
43 Net gain, noncapital assets.....	1479521	*35446	*8764	*4581	18340	56730	71872	53305	108108	57121	61792	103979	899484
44 Dividends, domestic corporations.	4089	-	-	-	*387	*554	*1203	*129	*132	*184	11	110	1379
45 Dividends, foreign corporations..	6847	-	-	-	-	-	-	-	-	-	-	-	6847
46 Other receipts.....	1212463	*6992	41057	37409	16004	63351	158184	6334	43607	31680	37298	26450	744097
47 Total deductions.....	71923824	328358	13328405	6978194	6624211	4907735	4639722	1484277	2471985	1133622	1084351	1134316	27808647
48 Cost of goods.....	30027833	187719	6333217	3570734	3517976	2471396	2174334	813219	1022843	435750	429629	274033	8796983
49 Compensation of officers.....	2628383	20183	1030707	535901	426756	225564	145399	35172	50712	18884	11464	12392	115249
50 Salaries and wages.....	8205317	24679	1748328	734445	849628	681169	633086	77293	251199	104114	123284	131906	2837187
51 Repairs.....	1420387	5344	142632	84361	79533	56029	55131	10668	25456	11914	15598	9331	924388
52 Bad debts.....	178069	*2953	28758	18961	23130	14457	9466	4171	7564	4651	3165	6552	54239
53 Rent paid on business property...	3659697	12482	1071453	352655	230433	180593	208642	20663	103950	76266	64571	28122	1309865
54 Taxes paid.....	2484872	19732	549736	277112	272316	195794	169270	36670	62175	49456	53335	29792	769485
55 Interest paid.....	2828611	5368	75977	91363	97935	103628	156904	82679	143440	63945	42653	81665	1883054
56 Contributions or gifts.....	16842	*5	1891	1874	2076	1070	1320	*50	401	*246	205	41	7663
57 Amortization.....	115885	*45	12649	18432	4735	9409	7805	*683	6873	*262	3027	3313	48653
58 Depreciation.....	8678894	15754	209738	208197	185637	239257	422099	282730	444241	208252	179764	392011	5891214
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	1192471	2857	161913	99735	110899	74277	94252	10892	32090	19814	10494	27389	547859
61 Pension, prof sh, stock, annuity.	351612	*483	*10787	*4149	25943	10473	8967	5543	5281	3763	2264	1838	272122
62 Employee benefit programs.....	657019	*307	86527	67664	63014	52088	35937	12373	20951	12677	3689	15035	286758
63 Net loss, noncapital assets.....	169002	*1097	*6834	*262	*746	*2011	*4513	*337	9645	*5948	1447	18	136144
64 Other deductions.....	9308928	29352	1857256	903349	733453	590519	512596	91135	285163	117681	139762	120878	3927784
65 Total receipts less total deducts..	858079	16142	291110	85440	101909	136121	99996	-596	54948	30131	35836	933	6110
Constructive taxable income from													
66 related foreign corporations.....	989	-	-	-	-	-	-	-	-	-	-	-	989
67 Net income (less deficit), total...	854093	16142	291110	85166	101597	135996	98899	-596	54635	29961	35408	933	4842
68 Net income, total.....	1938556	*40225	514364	196841	200130	182068	157805	38200	84302	61769	48223	41254	373377
69 Deficit, total.....	1084463	*24083	223254	111675	98533	46072	58905	38795	29667	*31807	12815	40321	368535
70 Net income (less def), Form 1120-A.	-8528	-	-11395	*9568	*-6702	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*2	*2	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	596657	*18234	316304	70777	55492	53640	47009	*13108	20220	*-7841	1818	18419	-10521
73 Statutory special deductions, total	266085	*6554	47830	13926	15231	10311	26419	*2015	14770	*14386	13226	5592	95824
74 Net operating loss deduction....	263198	*6554	47830	13926	14961	9923	*25577	*1916	14678	*14256	13218	5514	94844
75 Dividends received deduction....	2887	-	-	-	*271	*388	*842	*99	*92	*130	8	77	980
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	759512	*10925	56470	61979	73081	90145	45740	*11984	31373	41958	30037	17312	288509
78 Income tax before credits, total...	235867	*2572	8561	11288	12650	19869	12380	*4614	10972	14944	11066	6519	120434
79 Regular tax.....	212130	*2572	8561	11288	12653	19802	11540	*3998	10418	14340	10254	5909	100797
80 Personal holding company tax....	*271	-	-	-	-	-	*271	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	22902	-	-	-	-	*67	*569	*616	*551	*563	778	594	19164
83 Environmental tax.....	566	-	-	-	-	-	-	-	*3	*41	34	17	473
84 Foreign tax credit.....	*120	-	-	-	-	-	-	-	*120	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	6033	*55	*113	*58	*113	*40							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	53836	2036	37750	7485	3293	1858	1275	87	40	-	6	7	**
2 Total assets.....	10391327	-	977248	1139273	1159449	1293906	2235387	562665	583853	-	393836	2045709	**
3 Cash.....	1146788	-	209165	168619	149255	200006	229513	*21954	25778	-	57057	85441	**
4 Notes and accounts receivable....	2377556	-	115546	227411	338504	283923	680531	215172	157041	-	75014	284414	**
5 Less: Allowance for bad debts.....	31022	-	*77	*120	*3187	*4869	5612	*3417	*2226	-	2363	9151	**
6 Inventories.....	1717934	-	113320	212820	207003	264698	494827	*90127	171483	-	57950	105705	**
7 U.S. govt. obligations, total....	*4375	-	-	*4375	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*1949	-	-	-	-	-	*1949	-	-	-	-	-	-
9 Other current assets.....	543782	-	39758	57605	75554	51156	69352	46099	12571	-	23142	168546	**
10 Loans to stockholders.....	254194	-	80283	23599	100118	*10816	36602	*2145	*630	-	-	-	-
11 Mortgage and real estate loans...	*34011	-	*3084	*17429	*7864	-	*5175	-	-	-	459	-	-
12 Other investments.....	570534	-	*2493	*2660	*13771	28822	66540	*18587	*29697	-	59785	348178	**
13 Depreciable assets.....	7022103	-	1212248	912470	706967	923248	1170007	372552	300870	-	202841	1220901	**
14 Less: Accumulated depreciation	4080566	-	871103	569010	464304	583759	608431	228261	159283	-	106322	490093	**
15 Depletable assets.....	*4366	-	*3849	-	-	*517	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*2900	-	*2900	-	-	-	-	-	-	-	-	-	-
17 Land.....	314837	-	26665	35722	*23348	84049	67909	*3533	*17450	-	9742	46420	**
18 Intangible assets (Amortizable)...	474346	-	24989	34529	42101	32251	22519	*31958	*42806	-	12244	230948	**
19 Less: Accumulated amortization	162126	-	4616	2904	23219	4569	9009	*12785	*20951	-	3914	80159	**
20 Other assets.....	201166	-	24543	14067	-14324	7618	13515	*4999	*7987	-	8201	134560	**
21 Total liabilities.....	10391327	-	977248	1139273	1159449	1293906	2235387	562665	583853	-	393836	2045709	**
22 Accounts payable.....	1343864	-	126362	150951	162237	171553	386869	100200	94632	-	41099	109961	**
23 Mort, notes, and bonds under 1 yr	911764	-	64340	73926	127407	93678	249177	*46525	*48036	-	45125	163550	**
24 Other current liabilities.....	879905	-	93999	72241	59851	76034	213176	*120391	46549	-	17714	179951	**
25 Loans from stockholders.....	888899	-	313464	123039	72256	85941	187016	*9866	*12069	-	126	85122	**
26 Mort, notes, bonds, 1 yr or more.	2231887	-	227068	262075	206682	316630	386323	*83939	*127579	-	111031	510561	**
27 Other liabilities.....	634251	-	2019	55642	*17141	*1744	101046	*195132	*8382	-	6463	246682	**
28 Net worth.....	3500756	-	149994	401398	513875	548326	711781	6612	246607	-	172279	749883	**
29 Capital stock.....	584845	-	164383	83050	70274	76911	25575	42931	24750	-	15023	81948	**
30 Paid-in or capital surplus.....	1366212	-	79912	93245	25039	84305	49639	*360357	*67604	-	87164	518947	**
31 Retained earnings, appropriated.	*20553	-	-	-	-	-	*20553	-	-	-	-	-	-
32 Retained earnings-unappropriated	1325971	-	3083	228475	293424	278410	453537	*-248974	*65137	-	74428	178450	**
33 Retained earnings (S Corp).....	413555	-	-71016	27889	162467	127211	212503	*-143504	*98005	-	-	-	-
34 Less: Cost of treasury stock...	210380	-	*26368	*31261	*37329	*18511	50026	*4198	*8889	-	4336	29462	-
35 Total receipts.....	25897386	*168237	6149321	4063727	2987427	3069976	5444237	892541	1123162	-	392930	1605826	**
36 Business receipts.....	25491306	*150860	6096041	4034584	2957927	3030051	5350132	886943	1118277	-	375122	1491370	**
37 Interest.....	64119	*741	2186	5713	7514	5350	11119	*1103	*690	-	4572	25130	**
38 Interest on govt. obligations....	*889	-	-	-	-	*200	*390	-	*2	-	297	-	-
39 Rents.....	29709	-	*234	*228	*820	*4456	*9637	*814	*624	-	6132	6764	**
40 Royalties.....	2395	-	-	-	-	-	-	-	-	-	579	1816	**
41 Net S-T cap gain less net LT loss	*4289	-	-	*97	-	*19	-	-	-	-	-	4173	**
42 Net L-T cap gain less net ST loss	100666	*1769	*3680	*3767	*3194	*865	*39477	*170	*73	-	86	47586	-
43 Net gain, noncapital assets.....	65147	*10958	*15653	9044	*8369	*1371	16529	*166	*161	-	26	2870	**
44 Dividends, domestic corporations.	*1276	-	-	*106	-	*813	*24	*333	-	-	-	-	-
45 Dividends, foreign corporations..	*1473	-	-	-	-	-	-	-	*817	-	-	656	-
46 Other receipts.....	136117	*3910	31528	10189	9603	26851	16930	*3012	*2517	-	6116	25461	**
47 Total deductions.....	25091996	160095	6019899	3940611	2861259	3004332	5277372	887466	1069570	-	389049	1482344	**
48 Cost of goods.....	14352718	*75274	2567631	2068233	1571312	1822424	3627400	638204	796079	-	231844	954317	**
49 Compensation of officers.....	1757957	*9503	623174	350402	182580	245824	294585	*17926	16902	-	5637	11426	**
50 Salaries and wages.....	2819445	*14435	944266	510506	363264	247499	409558	79348	116865	-	36013	97691	**
51 Repairs.....	209000	*1371	66789	35683	22823	21714	31213	4230	*7332	-	9910	7933	**
52 Bad debts.....	80434	*31	12624	11637	5933	6898	25278	*5534	3926	-	2229	6345	**
53 Rent paid on business property...	656565	*8490	235937	117331	88944	68567	75915	8180	*20476	-	9714	23010	**
54 Taxes paid.....	818451	*4330	218676	135066	113089	104394	142465	23500	22402	-	13081	41448	**
55 Interest paid.....	307275	*3994	33040	31937	29678	41182	64292	*9665	14287	-	10910	68290	**
56 Contributions or gifts.....	7155	-	1106	1141	609	603	2327	*182	*200	-	516	472	**
57 Amortization.....	35645	*914	3311	1625	1894	2296	1486	*2881	*5212	-	1792	14236	**
58 Depreciation.....	603981	*3414	109555	81726	60056	69675	98981	31639	23024	-	17752	108159	**
59 Depletion.....	*4320	-	-	-	-	*4319	-	-	-	-	1	-	-
60 Advertising.....	188911	*3982	78861	33540	21177	14053	18171	*2398	2981	-	1749	12000	**
61 Pension, prof sh, stock, annuity.	84894	*570	13468	*5428	9533	11239	28937	*2300	*6157	-	1125	6138	**
62 Employee benefit programs.....	293047	*903	53767	52831	25956	43473	59312	*10385	21978	-	5032	19409	**
63 Net loss, noncapital assets.....	4687	-	*201	-	*1689	*3	*730	*39	*1477	-	62	485	**
64 Other deductions.....	2867512	*32883	1057495	503526	362723	300168	396723	51056	10271	-	41683	110984	**
65 Total receipts less total deducts..	805389	8143	129422	123117	126168	65644	166865	5075	53592	-	3882	123482	**
Constructive taxable income from													
66 related foreign corporations.....	*309	-	-	-	-	-	-	-	*204	-	-	105	-
67 Net income (less deficit), total...	804809	8143	129422	123117	126168	65444	166475	-5075	53794	-	3584	123587	**
68 Net income, total.....	1150306	*12884	256483	178708	155165	94856	221685	*33465	*56127	-	13422	127511	**
69 Deficit, total.....	345497	*4741	127061	55592	28997	29412	55210	*28390	*2333	-	9838	3924	-
70 Net income (less def), Form 1120-A.	11822	-	7504	*4318	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	409253	*9800	136817	55799	80732	29043	76878	*-15759	*35943	-	-	-	-
73 Statutory special deductions, total	136051	*2276	20524	*19379	*13255	*15604	*1011	*7563	-	-	-	56438	-
74 Net operating loss deduction.....	134953	*2276	20524	*19379	*13255	*14965	*995	*7347	-	-	-	56212	-
75 Dividends received deduction.....	*1098	-	-	-	-	*639	*16	*216	-	-	-	227	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	421393	*24	35468	77223	43576	40688	101156	*18352	*20184	-	13422	71299	**
78 Income tax before credits, total...	111722	*4	5303	13334	8137	8981	31220	*7095	*6851	-	4655	26142	**
79 Regular tax.....	108603	*4	5303	13334	8081	8978	30543	*6135	*6836	-	4569	24821	**
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*2932	-	-	-	*57	*4	*677	*960	*10	-	72	1154	-
83 Environmental tax.....	*186	-	-	-	-	-	-	-	*5	-	14	167	**
84 Foreign tax credit.....	17	-	-	-	-	-	-	-	-	-	3	14	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*700	-	-	-	-	*620	-	-	*52	-	-	28	-
88 Prior year minimum tax credit.....	*2628	-	*20	-	-	-	-	-	*122	-	-	2486	**
89 Income tax after credits, total....	108376	*4	5303	13314	8137	8361	31220	*6973	*6799	-	4652	23615	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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												
	Total	Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	16971	243	11917	2152	1117	423	796	145	105	34	13	11	13
2 Total assets.....	102625761	-	310361	335521	385923	258223	1616707	998197	1737750	1171969	875464	1475798	93459847
3 Cash.....	6515777	-	121020	76655	78993	49434	191531	69169	171665	87447	22503	184353	5463006
4 Notes and accounts receivable....	17262509	-	*15959	*36040	*61202	48564	262268	138934	287371	226166	132825	253502	15799679
5 Less: Allowance for bad debts.....	299269	-	-	-	-	-	*1551	*1466	10381	*12718	7535	6120	259499
6 Inventories.....	5662648	-	*3135	*22051	*8047	*36230	33081	*8870	159899	*107728	19369	165654	5098583
7 U.S. govt. obligations, total....	254214	-	-	-	-	*14784	*48778	*12148	*9161	-	39903	23434	106006
8 Tax-exempt securities.....	26288	-	-	-	-	-	-	-	-	26288	-	-	-
9 Other current assets.....	3578949	-	19596	*8393	17663	*37290	127852	157048	184551	301732	160318	131683	2432824
10 Loans to stockholders.....	818594	-	45275	*24581	*7415	*14196	25897	*18	*10672	*910	57	6618	682956
11 Mortgage and real estate loans...	178	-	-	-	-	-	-	-	-	-	-	-	178
12 Other investments.....	56829957	-	*21714	*19833	*35767	*4544	310287	*101726	243776	*123267	91266	241956	55635821
13 Depreciable assets.....	9914678	-	444341	322666	380957	105374	1057905	1913018	1011200	372698	432990	375051	3498479
14 Less: Accumulated depreciation	6549472	-	362898	214889	264969	62316	705032	1736711	741099	250971	159573	195068	1855946
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	249168	-	-	*3082	*11026	*4636	*32333	*1826	*13707	*6130	5558	2379	168491
18 Intangible assets (Amortizable)...	6964727	-	3667	*3881	*47815	*72395	531819	*158033	1523773	*129010	50501	171461	4272372
19 Less: Accumulated amortization	3305531	-	2394	*1780	*17807	*71995	453006	*84682	1461771	*84434	2096	48937	1079329
20 Other assets.....	4702346	-	945	*35009	*19814	*5087	151848	260266	335226	138715	89377	169655	3496403
21 Total liabilities.....	102625761	-	310361	335521	385923	258223	1616707	998197	1737750	1171969	875464	1475798	93459847
22 Accounts payable.....	12477256	-	8256	82364	*64273	59664	252691	123233	186188	152813	80898	133377	11334408
23 Mort, notes, and bonds under 1 yr	1658897	-	*15745	*47467	*17103	*83603	334375	*70003	232549	*172733	140181	253808	291330
24 Other current liabilities.....	6145567	-	63302	46894	27182	9273	446209	128427	207592	85310	94509	198510	4838359
25 Loans from stockholders.....	1016768	-	240568	98921	*150913	*14894	184161	*49399	*97303	*137214	35175	8220	-
26 Mort, notes, bonds, 1 yr or more.	33227165	-	*104070	*94033	*44212	57951	209415	224864	571421	*216237	152453	212640	31339869
27 Other liabilities.....	2892905	-	*1	*571	*38188	*31434	140219	*41980	225797	143414	70133	212625	1988544
28 Net worth.....	45207203	-	-121582	-34730	44052	1404	49638	361200	216900	264249	302115	456618	43667338
29 Capital stock.....	12518739	-	105044	28968	31802	15387	95406	84236	132063	66084	68526	95540	11795682
30 Paid-in or capital surplus.....	40522609	-	*6485	*69936	*118833	*2410	1285356	*362886	456769	309156	251374	389425	37269980
31 Retained earnings, appropriated.	*3579	-	-	-	-	-	*3539	-	-	-	-	-	40
32 Retained earnings-unappropriated	-7478639	-	-189843	-163237	-62240	-40766	-1315049	-172112	-416747	-132740	-75060	-26508	-4884337
33 Retained earnings (S Corp).....	240389	-	-43267	*29603	*-42281	*24551	-15102	*104600	50114	*26475	65295	40400	-
34 Less: Cost of treasury stock...	599473	-	-	-	*2063	*178	*4512	*18410	*5299	*4725	8020	42238	514027
35 Total receipts.....	31363115	188955	2599515	1242890	1456625	1345309	2802808	1576713	1670063	958078	760019	1358652	15403487
36 Business receipts.....	27300587	*170155	2521500	1203595	1449604	1326453	2455738	1559580	1592997	855253	740824	1287676	12137213
37 Interest.....	2483357	*3567	8084	*1655	*5375	*3027	13246	*4794	5886	6640	3777	14331	2412973
38 Interest on govt. obligations....	14596	-0	*31	-	-	-	*437	*20	*10	-	173	13	13911
39 Rents.....	88674	-	-	-	*1163	-	*1680	*1101	*89	-	591	1	84049
40 Royalties.....	445922	*37	-	*12965	-	-	*45689	*5127	-	*828	122	53	381101
41 Net S-T cap gain less net LT loss	*14549	-	*13941	-	-	-	-	*38	-	-	13	16	540
42 Net L-T cap gain less net ST loss	50561	*-0	*9164	*510	-	-	*5325	*69	*2700	*375	223	63	32132
43 Net gain, noncapital assets.....	35027	*763	*3491	*81	-	*1056	*2597	-	*11515	*64	364	4138	10957
44 Dividends, domestic corporations.	4190	-	-	-	*5	*15	*1292	*183	*106	-	100	340	2150
45 Dividends, foreign corporations..	*20657	-	-	-	-	-	-	-	*1208	-	-	6	19442
46 Other receipts.....	904997	*14433	52468	*15430	*-31	*14758	276804	5802	55551	94917	13833	52014	309018
47 Total deductions.....	31523887	261994	2560719	1200384	1458429	1353745	2837105	1565705	1714716	944728	790238	1297938	15538188
48 Cost of goods.....	14346847	*71678	844576	*440002	501148	1038114	1045939	822029	904023	*435004	341865	364235	7538234
49 Compensation of officers.....	2714528	*22764	831257	280132	403317	*94313	688269	188121	67425	12037	18174	20615	88103
50 Salaries and wages.....	2097991	*21126	137437	*114842	128110	*66401	308521	121685	141755	57680	69172	78457	852805
51 Repairs.....	97633	*1029	5067	5264	5082	*3301	10505	6681	5221	*1330	2308	2549	49296
52 Bad debts.....	158135	*4384	*129	-	*2747	*705	4484	*2551	31387	*6285	7925	26729	70808
53 Rent paid on business property...	461066	*2982	39377	29663	54658	19616	61231	17886	22304	7343	15003	15207	175797
54 Taxes paid.....	445496	*4003	44523	24135	34980	12482	58097	15047	45632	13848	10815	22779	159155
55 Interest paid.....	3090502	*12109	18449	12275	7504	4156	54132	20636	35364	31838	18900	30145	2844993
56 Contributions or gifts.....	6559	*4	*692	*1064	*127	-	*252	*217	*121	*251	798	475	2558
57 Amortization.....	1781020	*29902	352	*9598	*5585	*2	101123	89541	167832	158950	82276	484377	651479
58 Depreciation.....	1126789	*7043	42779	33733	38456	15803	87444	43383	44261	17284	80809	16589	699206
59 Depletion.....	22	-	-	-	-	-	-	-	-	-	-	-	22
60 Advertising.....	1088540	*5639	9356	*3981	5625	*18726	20871	8261	6987	*77408	22720	63809	845158
61 Pension, prof sh, stock, annuity.	139248	*3875	30036	*13539	*3784	*4705	5232	*43661	*1977	*1423	728	2164	28126
62 Employee benefit programs.....	190485	*887	13067	*5850	*6873	*4920	18269	*7833	10805	4578	7308	5290	104806
63 Net loss, noncapital assets.....	65813	202	*202	-	*200	*13232	*878	*321	*32686	*1716	46	870	15461
64 Other deductions.....	3713213	74368	543421	226307	260233	57269	371857	177852	196936	117752	111392	163646	1412181
65 Total receipts less total deducts..	-160772	-73039	38797	42506	-1804	-8435	-34297	11008	-44652	13351	-30219	60714	-134702
Constructive taxable income from													
66 related foreign corporations.....	*21538	-	-	-	-	-	-	-	*1295	-	-	418	19825
67 Net income (less deficit), total...	-153830	-73039	38766	42506	-1804	-8435	-34734	10988	-43367	13351	-30392	61118	-128788
68 Net income, total.....	1091525	*11600	104645	72281	24093	*21630	80472	70017	78826	90746	21534	104747	410934
69 Deficit, total.....	1245355	*84639	65879	*29775	*25896	*30065	115207	*59028	122194	*77395	51926	43629	539721
70 Net income (less def), Form 1120-A.	*4179	-	*4179	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-2387	*-2387	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	207552	*-1849	53237	*58632	*10616	*13585	19774	*20956	8703	*12354	-1369	12914	-
73 Statutory special deductions, total	214848	-	7438	*2397	*3782	*2918	5965	*12618	*18934	*39210	70	5563	115953
74 Net operating loss deduction.....	202455	-	7438	*2397	*3779	*2908	*5061	*12490	*18886	*39210	-	5291	104995
75 Dividends received deduction....	12392	-	-	-	*3	*11	*904	*128	*48	-	-	272	10958
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	506671	-	10646	*10515	*6957	*5127	8270	*14380	*20922	*39182	13106	81620	295946
78 Income tax before credits, total...	172516	-	1616	*1577	*1139	*797	1719	*4860	7329	*14291	4467	28721	105999
79 Regular tax.....	168235	-	1616	*1577	*1139	*797	1602	*4680	*7075	*13289	4456	28523	103481
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	3589	-	-	-	-	-	*117	*180	*248	*933	-	101	2010
83 Environmental tax.....	692	-	-	-	-	-	-	-	*7	*69	11	96	508
84 Foreign tax credit.....	12544	-	*43	-	-	-	-	*147	*3192	*1111	178	3710	4161
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*1859	-	-	-	-	*110	-	-	*194	-	-	-	1556
88 Prior year minimum tax credit.....	*5706	-	-	-	-	-	-	-	*38	-	-	300	5367
89 Income tax after credits, total....	152407	-	1573	*1577	*1139	*687	1719	*4713	3905	*13180	4289	24710	94915

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2745	-	*1481	*803	*288	-	*131	-	*18	*13	**	3	9
2 Total assets.....	6857857	-	*62890	*142252	*108813	-	*243896	-	*299169	*453939	**	476813	5070084
3 Cash.....	327852	-	*8964	*15825	*6124	-	*21321	-	*17478	*16420	**	37198	204521
4 Notes and accounts receivable....	247183	-	-	*2704	*490	-	*361	-	*12112	*7261	**	6323	217934
5 Less: Allowance for bad debts.	*9206	-	-	-	-	-	-	-	-	*164	-	-	9043
6 Inventories.....	28126	-	*549	*603	*907	-	*1388	-	*578	*1821	**	1450	20831
7 U.S. govt. obligations, total....	*1773	-	-	*433	-	-	-	-	*1340	-	-	-	-
8 Tax-exempt securities.....	*13271	-	*7548	-	-	-	-	-	*5723	-	-	-	-
9 Other current assets.....	528463	-	-	*20237	*4856	-	*806	-	*3825	*55398	**	7075	436267
10 Loans to stockholders.....	*21296	-	*281	*5996	*2166	-	*199	-	*1068	-	-	1138	10448
11 Mortgage and real estate loans...	*4498	-	-	-	-	-	*2015	-	-	2483	**	-	-
12 Other investments.....	1124613	-	-	-	*3823	-	*55436	-	*97340	*3339	**	35826	928850
13 Depreciable assets.....	5342915	-	*69431	*144888	*160133	-	*270674	-	*217590	*451348	**	269585	3759265
14 Less: Accumulated depreciation	1953347	-	*43563	*52342	*79571	-	*130739	-	*79305	*173556	**	27881	1366389
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	544894	-	*21632	*4314	*5058	-	*20094	-	*21228	*50562	**	39117	382889
18 Intangible assets (Amortizable)..	772105	-	*679	*491	-	-	*2002	-	*66	*40538	**	117053	611274
19 Less: Accumulated amortization	255658	-	*187	*360	-	-	*1437	-	*49	*5762	**	11558	236305
20 Other assets.....	119080	-	*-2445	*-536	*4828	-	*1777	-	*175	*4253	**	1486	109541
21 Total liabilities.....	6857857	-	*62890	*142252	*108813	-	*243896	-	*299169	*453939	**	476813	5070084
22 Accounts payable.....	585404	-	*1744	*19566	*11970	-	*5387	-	*18167	*34687	**	26645	467237
23 Mort, notes, and bonds under 1 yr	275552	-	*6464	*6380	*12814	-	*613	-	*14056	*34455	**	5287	195482
24 Other current liabilities.....	623016	-	*9916	*3240	*9187	-	*5440	-	*13897	*16054	**	22057	543223
25 Loans from stockholders.....	151023	-	*35551	*18942	*7723	-	*85144	-	*2256	-	-	-	1406
26 Mort, notes, bonds, 1 yr or more.	2722419	-	*1828	*35781	*28541	-	*83385	-	*78197	*207621	**	272489	2014578
27 Other liabilities.....	346783	-	*-169	-	-	-	*-9946	-	*1316	*11293	**	47531	296759
28 Net worth.....	2153659	-	*7557	*58343	*38577	-	*73872	-	*171279	*149828	**	102804	1551399
29 Capital stock.....	514253	-	*14274	*10789	*4078	-	*17266	-	*28215	*66133	**	57032	316466
30 Paid-in or capital surplus.....	1548558	-	*5867	*53227	*76762	-	*16822	-	*3824	*10539	-	12059	1369458
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	102384	-	*11438	*4669	*5908	-	*52375	-	*28133	*75902	**	33713	-109753
33 Retained earnings (S Corp).....	22679	-	*-24023	*-10341	*-41555	-	*-12591	-	*11189	-	-	-	-
34 Less: Cost of treasury stock...	*34216	-	-	-	*6616	-	-	-	*82	*2747	-	-	24772
35 Total receipts.....	6350992	-	*246495	*327613	*137526	-	*198249	-	*252076	*439233	**	316755	4433045
36 Business receipts.....	6130969	-	*234973	*326473	*135447	-	*188890	-	*238912	*435344	**	311206	4259725
37 Interest.....	71843	-	*3	*5	*20	-	*5126	-	*407	*1141	**	1078	64062
38 Interest on govt. obligations....	*2468	-	*268	-	-	-	*1599	-	*563	-	-	-	37
39 Rents.....	44161	-	-	-	*28	-	-	-	*950	*623	**	1840	40719
40 Royalties.....	9	-	-	-	-	-	-	-	-	-	-	-	9
41 Net S-T cap gain less net LT loss	136	-	-	-	-	-	-	-	-	-	-	-	136
42 Net L-T cap gain less net ST loss	9162	-	-	-	-	-	*2133	-	*312	119	-	259	6339
43 Net gain, noncapital assets.....	8603	-	-	-	-	-	-	-	-	*62	-	164	8377
44 Dividends, domestic corporations.	*4179	-	-	-	-	-	*221	-	-	-	-	4	3954
45 Dividends, foreign corporations..	1233	-	-	-	-	-	-	-	-	-	-	-	1233
46 Other receipts.....	78230	-	*11251	*1135	*2031	-	*280	-	*10932	*1943	**	2204	48455
47 Total deductions.....	6198138	-	*251835	*325855	*151485	-	*177400	-	*229347	*430505	**	304514	4327197
48 Cost of goods.....	2231540	-	*74847	*104729	*55884	-	*46761	-	*107123	*164774	**	174074	1503349
49 Compensation of officers.....	57164	-	*19348	*2357	*819	-	*2400	-	*8682	*3170	**	1962	18427
50 Salaries and wages.....	670382	-	*23635	*50791	*22333	-	*25809	-	*6841	*28887	**	8591	503496
51 Repairs.....	118971	-	*7241	*15726	*2409	-	*4520	-	*4821	*7421	**	6136	70697
52 Bad debts.....	14675	-	*397	-	*18	-	*50	-	*2399	*138	-	-	11673
53 Rent paid on business property...	599799	-	*35810	*54046	*6051	-	*20796	-	*20946	*37544	**	29817	394789
54 Taxes paid.....	234072	-	*20235	*16676	*7330	-	*11084	-	*11717	*17390	**	12974	136667
55 Interest paid.....	312533	-	*1102	*1223	*7589	-	*6843	-	*3506	*17736	**	16840	257694
56 Contributions or gifts.....	3287	-	*2	-	-	-	*86	-	*9	*456	-	110	2623
57 Amortization.....	68214	-	*1071	*120	*1512	-	*201	-	*12	*2864	**	3555	58879
58 Depreciation.....	306210	-	*3289	*6925	*10410	-	*13691	-	*11259	*27974	**	19195	213468
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	169995	-	*7590	*8599	*5761	-	*5078	-	*6783	*15613	**	7857	112713
61 Pension, prof sh, stock, annuity.	6457	-	*235	*124	-	-	*121	-	*264	*51	**	36	5625
62 Employee benefit programs.....	30857	-	*485	-	*283	-	*325	-	*1134	*1873	**	743	26013
63 Net loss, noncapital assets.....	*23602	-	*20400	-	-	-	-	-	*14	*310	**	382	2496
64 Other deductions.....	1350379	-	*36147	*64540	*31086	-	*39636	-	*43837	*104304	**	22242	1008588
65 Total receipts less total deducts..	152854	-	*-5339	*1758	*-13959	-	*20849	-	*22729	*8728	**	12241	105848
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	1290	-	-	-	-	-	-	-	-	-	-	-	1290
67 Net income (less deficit), total...	151677	-	*-5608	*1758	*-13959	-	*19250	-	*22166	*8728	**	12241	107101
68 Net income, total.....	261493	-	*16277	*15400	*810	-	*24153	-	*23733	*17133	**	16883	147103
69 Deficit, total.....	109817	-	*21885	*13642	*14768	-	*4904	-	*1568	*8405	**	4642	40002
70 Net income (less def), Form 1120-A.	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	21011	-	*-2309	*15400	*-13541	-	*7547	-	*13914	-	-	-	-
73 Statutory special deductions, total	9383	-	*4	-	-	-	*1247	-	-	3167	-	3	4963
74 Net operating loss deduction....	*6323	-	*4	-	-	-	*1092	-	-	3167	-	-	2059
75 Dividends received deduction....	*3061	-	-	-	-	-	*155	-	-	-	-	3	2904
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	195772	-	*773	-	*810	-	*10455	-	*9820	*13967	-	16880	143067
78 Income tax before credits, total..	68280	-	*271	-	*121	-	*3422	-	*3437	*5061	**	5880	50088
79 Regular tax.....	67435	-	*271	-	*121	-	*3220	-	*3395	*4747	-	5852	49829
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	*-0	-	-	-	-	-	*-0	-	-	-	-	-	-
82 Alternative minimum tax.....	*592	-	-	-	-	-	*199	-	*31	296	**	-	66
83 Environmental tax.....	253	-	-	-	-	-	*2	-	*12	*17	-	29	193
84 Foreign tax credit.....	2060	-	-	-	-	-	-	-	-	-	-	-	2060
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	583	-	-	-	-	-	-	-	-	-	-	-	583
88 Prior year minimum tax credit.....	2051	-	-	-	-	-	-	-	-	167	-	-	1884
89 Income tax after credits, total....	63586	-	*271	-	*121	-	*3422	-	*3437	*4894	**	5880	45561

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 services, except motion
pictures

MINOR INDUSTRY 7900 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.....	93655	6924	59210	11187	7480	4165	3773	425	284	84	53	49	22
2 Total assets.....	79727975	-	1652152	1791353	2626128	2972473	8792425	3025836	4191844	2930373	3667590	7221219	40856582
3 Cash.....	6132270	-	433508	402385	406880	278925	683807	300119	287195	372806	334191	752789	1879665
4 Notes and accounts receivable....	5904444	-	48689	53536	160855	112752	627834	235822	407350	294747	370440	489749	3102670
5 Less: Allowance for bad debts.....	528988	-	-	*932	*926	*274	4520	*5408	44270	18256	13865	55791	376375
6 Inventories.....	2406137	-	94587	81945	90441	108743	192505	171098	92167	135836	42604	134971	1261240
7 U.S. govt. obligations, total....	122372	-	*459	*1544	-	*19267	*77735	*4948	*3632	-	-	10899	3886
8 Tax-exempt securities.....	*38721	-	-	*120	*4860	-	*2411	-	*15273	-	11597	-	4461
9 Other current assets.....	6376796	-	130052	80626	205466	95718	334537	114892	266372	119147	247681	655413	4126892
10 Loans to stockholders.....	800949	-	45432	128796	98408	98960	159110	*3431	*10642	*14402	74860	124051	11956
11 Mortgage and real estate loans...	582111	-	-	*63275	*17698	*98531	*24754	*76284	*71884	*6842	1284	3476	218082
12 Other investments.....	13904974	-	*8234	*57599	123188	177243	568117	221410	455608	312155	486665	811550	10683205
13 Depreciable assets.....	57479615	-	2477990	2178783	3414736	3439443	8256878	2776806	2955331	1955842	2106566	4464453	23452786
14 Less: Accumulated depreciation	25902751	-	1810767	1407894	2111871	1943460	3901426	1315533	1098970	822590	760073	1386439	9343727
15 Depletable assets.....	*12307	-	*923	-	-	*127	*9	-	-	-	-	266	10981
16 Less: Accumulated depletion...	*579	-	*266	-	-	*40	*9	-	-	-	-	264	-
17 Land.....	5096564	-	144595	45641	160617	322641	1251945	341099	496357	192386	353175	436809	1351298
18 Intangible assets (Amortizable)...	5166049	-	96487	138490	88206	164318	350137	99639	207243	217487	258998	673294	2871748
19 Less: Accumulated amortization	1683620	-	72044	55970	69650	76905	132340	22226	82393	87483	126644	174692	783275
20 Other assets.....	3820604	-	54270	23409	45591	76483	300942	-7445	148421	237052	280109	280683	2381089
21 Total liabilities.....	79727975	-	1652152	1791353	2626128	2972473	8792425	3025836	4191844	2930373	3667590	7221219	40856582
22 Accounts payable.....	4404721	-	142227	216383	99633	162555	543204	176905	236711	233424	193815	371958	2027907
23 Mort, notes, and bonds under 1 yr	5325840	-	117172	132153	164866	362797	865471	307330	315519	200713	379318	384606	2095896
24 Other current liabilities.....	7291196	-	157542	184285	139255	223344	1024324	295927	481799	346926	543644	811934	3082216
25 Loans from stockholders.....	7282639	-	1615731	770601	1168725	470328	1476049	474741	553331	*34728	110630	334638	273138
26 Mort, notes, bonds, 1 yr or more.	24857102	-	743811	399923	714443	919831	3231677	986430	1421454	1012189	1352731	2475189	11599423
27 Other liabilities.....	5848641	-	28028	62803	73860	113655	128133	323543	291134	178387	431585	460846	3756667
28 Net worth.....	24717836	-	-1152358	25206	265346	719964	1523566	640960	891896	924006	655867	2382048	18021335
29 Capital stock.....	5389645	-	541919	181133	256889	545828	1114237	177455	368730	245338	246757	341515	1369844
30 Paid-in or capital surplus.....	17918574	-	809100	159438	321390	550228	1518500	589461	1472592	594742	998536	1542172	9362416
31 Retained earnings, appropriated.	*42425	-	-	*868	-	-	*19669	-	*14435	*3557	-	1793	2103
32 Retained earnings-unappropriated	7852919	-	-312748	87961	261128	-108796	86823	-34722	-891568	-43644	-591751	191463	9208592
33 Retained earnings-(S Corp).....	-3912427	-	-2111896	-376366	-514570	-198594	-1008762	-206683	-62220	155626	33639	377399	-
34 Less: Cost of treasury stock...	2573301	-	78733	*27828	59491	68703	206901	*64550	10072	*31794	31314	72294	1921620
35 Total receipts.....	78973509	917105	8368479	3849427	4286887	3696584	9682137	6434178	2740701	3146758	3491836	5705925	26653491
36 Business receipts.....	70636023	797168	8002836	3736893	4067116	3468434	9041068	6247916	2451559	2940065	3117466	5218382	21547119
37 Interest.....	1334722	2384	9421	4806	13290	8653	27691	13409	26125	12939	32646	112450	1070910
38 Interest on govt. obligations....	20881	144	-	-	*1232	*77	*2378	*3010	*386	*159	2831	5368	5294
39 Rents.....	399408	*172	*1260	*4014	*4843	*1672	25621	*5493	*3451	9266	12592	42752	288273
40 Royalties.....	1848539	*4233	*36092	-	*212	*14750	*71657	-	*40003	*107	23248	18675	1639562
41 Net S-T cap gain less net LT loss	5834	-	*2340	-	*540	-	-	-	*-0	*7	325	527	2005
42 Net L-T cap gain less net ST loss	268982	*117	*17105	*19343	*3113	*2821	11067	*6661	*523	*15787	8785	13627	170035
43 Net gain, noncapital assets.....	303308	*122460	*28873	*4123	*3344	11756	51164	*1256	*4154	4442	3237	3039	65461
44 Dividends, domestic corporations.	50450	-	*72	*231	*3008	*186	*268	-	*11	*15912	2068	952	27741
45 Dividends, foreign corporations..	197705	1181	-	-	-	-	*468	-	-	*1035	20	6609	188392
46 Other receipts.....	3907657	-10753	270480	80018	190189	188235	450755	156433	214489	147039	288618	283545	1648610
47 Total deductions.....	77282422	909258	8426417	3792810	4137054	3724021	9731398	6472737	2841365	3041884	3563077	5477134	25165267
48 Cost of goods.....	19215731	129825	1426643	922795	1083945	934912	2467941	4213439	815380	1071208	766411	1387793	3995440
49 Compensation of officers.....	3135315	29150	818328	366788	393917	223510	683320	94736	91815	65573	111610	116761	158007
50 Salaries and wages.....	12885686	165289	1436816	601290	651882	642079	1744329	582190	478505	683605	904661	1150947	3844091
51 Repairs.....	1189143	16826	130152	126309	108962	106398	274041	59705	55114	36002	29799	81204	164632
52 Bad debts.....	542422	*3643	*5746	17149	*824	2844	16496	3473	12815	7660	5396	11393	454983
53 Rent paid on business property...	2953413	60294	653774	270845	208498	211569	480753	84026	90829	83447	100889	237999	470790
54 Taxes paid.....	3396821	33306	338398	156665	209158	177824	457755	171650	141936	161086	317936	324067	907038
55 Interest paid.....	3189379	19673	95207	52739	78836	125717	350121	110279	142007	92448	131709	302421	1688221
56 Contributions or gifts.....	33413	*138	2267	*753	1140	1162	1033	*947	1080	952	2659	2542	18741
57 Amortization.....	546958	6634	12005	24152	12137	37526	26464	24819	30473	27682	60198	30599	254267
58 Depreciation.....	5652123	82741	232236	238314	286125	307800	723906	185742	189602	109156	134145	325892	2836464
59 Depletion.....	*857	1	*48	-	*7	-	-	-	-	-	743	59	-
60 Advertising.....	1799482	26472	288106	107042	89213	131423	208503	45734	76164	79734	77455	183186	486450
61 Pension, prof sh, stock, annuity.	304797	*670	55238	*27510	12449	17874	29908	4594	12567	14801	19935	27101	82149
62 Employee benefit programs.....	699544	*2087	38870	12382	22020	17037	63156	39652	31616	29451	59669	102946	280659
63 Net loss, noncapital assets.....	231348	233	*3441	*333	*4824	8676	39680	*14224	7111	4889	64625	23689	59620
64 Other deductions.....	21487792	332278	2889142	867745	973117	777670	2163992	837525	664349	574189	775339	1168535	9463715
65 Total receipts less total deducts..	1691087	7847	-57938	56616	149833	-27436	-49261	-38559	-100664	104874	-71241	228791	1488224
Constructive taxable income from related foreign corporations....	86722	-	-	-	-	-	-	-	-	-	-	4196	82526
67 Net income (less deficit), total...	1756929	7704	-57938	56616	148601	-27514	-51639	-41569	-101050	104715	-74072	227619	1565456
68 Net income, total.....	4784755	160643	478296	241076	368334	178798	500127	162013	176871	222460	212620	386918	1696600
69 Deficit, total.....	3027826	152939	536233	184459	219733	206312	551766	203582	277921	117745	286692	159299	131145
70 Net income (less def), Form 1120-A.	-2428	*1593	-11144	*6835	*288	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*3312	*3312	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	351904	79685	-44822	46876	132580	-5430	-16367	-9214	-23037	92271	37966	61396	-
73 Statutory special deductions, total	451413	*3468	40322	44006	19200	*13642	35478	*12225	25835	27804	16664	28035	184734
74 Net operating loss deduction....	316672	*3468	40271	*43844	17077	*13511	35263	*12225	25827	*11200	15217	27361	71407
75 Dividends received deduction....	134741	-	*50	*162	*2123	*130	*215	-	*8	*16604	1447	674	113327
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2324681	*10480	76296	46570	49993	54604	99533	*19328	66398	54814	86983	247784	1511898
78 Income tax before credits, total...	788262	*3218	16502	8390	9695	12612	32111	*6413	23816	19893	30454	90522	534638
79 Regular tax.....	771698	*3076	16502	8348	9199	12164	30926	*6401	22386	18645	29217	85911	528923
80 Personal holding company tax....	*410	-	-	-	*407	-	-	-	*3	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	13247	133	-	*42	*89	*447	*1180	-	*1395	*1214	1104	4257	3387
83 Environmental tax.....	2849	*9	-	-	-	-	*5	12	*31	*34	100	329	2329
84 Foreign tax credit.....	182699												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 57 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.....	725864	52987	509304	91841	36336	17389	14507	1636	1144	341	196	101	82
2 Total assets.....	270479526	-	13998876	14630596	12584655	11974639	29344297	11468923	17572167	12156873	15600630	19620922	111526947
3 Cash.....	29692922	-	4286617	3555662	2711939	2370461	4367044	1534940	2183696	1585086	1578308	2067344	3451823
4 Notes and accounts receivable....	53054826	-	860032	1527261	1737751	2607685	7322610	2930716	4840567	3465741	3416616	4691079	19654768
5 Less: Allowance for bad debts.....	3829227	-	18530	*9496	*13048	65350	329566	120560	340260	246947	263295	376708	2045466
6 Inventories.....	5319068	-	292050	275930	306515	358865	767734	245153	759261	252099	295017	289715	1476729
7 U.S. govt. obligations, total....	2706245	-	*2920	*15095	*43870	*91716	238390	*43325	76643	234643	194441	175606	1589597
8 Tax-exempt securities.....	2331904	-	10882	*47146	*69497	*4540	*39743	*8199	*48000	*139438	17054	220138	1727267
9 Other current assets.....	20331605	-	671160	890619	782475	843931	2217262	973646	1747102	865057	1327563	1932128	8080661
10 Loans to stockholders.....	5400227	-	1586698	1289650	668193	517056	686790	89006	106863	110169	63035	28646	254121
11 Mortgage and real estate loans...	646267	-	*73188	*36952	*25516	*56947	116054	*135039	73292	*5686	39904	26273	57416
12 Other investments.....	43056691	-	608928	1345930	1112076	953302	2718420	1336404	1271351	1651058	1900235	2307911	27851075
13 Depreciable assets.....	136105367	-	20458709	13754409	9906287	7782956	17768339	5924180	8218497	4247914	5445274	6371106	36227696
14 Less: Accumulated depreciation	68676240	-	15761099	9157545	5935470	4521483	8981542	2704086	3528033	1836323	2062166	2621684	11566810
15 Depletable assets.....	184525	-	52526	*7151	*8	*2693	*40879	*797	*37732	*14	2491	40200	35
16 Less: Accumulated depletion...	34527	-	19342	*6610	*6	*2413	*4494	*302	-	*14	1346	-	-
17 Land.....	5823386	-	83329	240033	304114	292405	872958	342611	483885	230264	390826	333884	2249076
18 Intangible assets (Amortizable)..	27244005	-	833814	634900	840737	575310	1021973	541676	1104439	1105307	2203069	3760671	14622108
19 Less: Accumulated amortization	4471265	-	513093	223355	399531	229656	323656	154955	245529	266184	263863	553426	1298017
20 Other assets.....	15593748	-	490086	406863	423734	335676	805359	343134	734661	613867	1317467	928037	9194865
21 Total liabilities.....	270479526	-	13998876	14630596	12584655	11974639	29344297	11468923	17572167	12156873	15600630	19620922	111526947
22 Accounts payable.....	22003879	-	802712	906583	845022	1245706	3418654	1304084	2100593	1195758	1605507	1891076	6688185
23 Mort, notes, and bonds under 1 yr	19042188	-	1826071	1516330	1758487	1145676	3224861	902556	1553723	1018711	987586	1341796	3766388
24 Other current liabilities.....	39222726	-	3182901	2273389	1934366	1837613	5041193	2052444	2978705	2119364	2234804	2700011	12867936
25 Loans from stockholders.....	14038458	-	5064816	2129008	1540254	1187136	2170232	534188	374921	256874	194606	90409	496015
26 Mort, notes, bonds, 1 yr or more.	63283949	-	2665680	2543231	2958091	2524980	7355175	2920572	3820003	1992909	3958826	3995790	28548692
27 Other liabilities.....	20464471	-	455866	421091	550482	545518	1510006	491262	1260729	816074	1304310	1695139	11413994
28 Net worth.....	92423855	-	830	4840965	2997954	3488009	6624177	3263818	5483493	4757183	5314991	7906700	47745736
29 Capital stock.....	15530272	-	1745621	1110089	786026	1013919	2017342	1213936	1441588	1720926	994600	792134	2694092
30 Paid-in or capital surplus.....	71103618	-	2030453	1091146	1523510	1362522	4731134	3107921	5395664	4269508	5882719	7950296	33758744
31 Retained earnings, appropriated.	332146	-	29804	*30884	*20958	*2746	*100167	*3805	*27061	*40996	3676	1111	50938
32 Retained earnings-unappropriated	5631406	-	-595428	1905319	367727	474111	-1765703	-1740592	-1905813	-1284373	-1347197	-786896	12310251
33 Retained earnings (S Corp).....	4341190	-	-2611409	1140299	650595	960896	2083191	793356	772055	160421	126092	144247	121446
34 Less: Cost of treasury stock...	4514777	-	598210	436773	350862	326184	541955	134610	247062	150295	344899	194191	1189735
35 Total receipts.....	594442161	12177715	138764483	68728858	50002600	39030487	73372322	22513479	30523441	17280944	19544349	20672187	101831297
36 Business receipts.....	570349306	10879499	135321716	66027816	48896029	38043544	71253805	21752280	29074517	16233914	18501376	19598707	94766063
37 Interest.....	2989030	124076	148838	158192	85857	107509	207744	80204	153538	152865	192456	301363	1276387
38 Interest on govt. obligations....	263863	*2876	3254	4886	8328	2065	12444	4789	9283	31570	10374	26689	147305
39 Rents.....	913319	14326	58234	36818	28502	51149	72471	22291	67134	36257	46506	93697	385934
40 Royalties.....	643665	*10804	*23439	*22028	*3501	*25646	58259	*3158	45533	33730	31902	31052	354613
41 Net S-T cap gain less net LT loss	152337	*292	*10965	8567	*4191	24449	14512	*1121	4737	7287	1450	18867	55899
42 Net L-T cap gain less net ST loss	1893504	149960	48048	100637	164964	53750	95229	98880	97111	88962	382145	60114	553704
43 Net gain, noncapital assets.....	748485	236104	138825	114347	13168	13992	106589	22081	23474	15526	21443	10309	32628
44 Dividends, domestic corporations..	127164	*11537	3651	11263	8876	6497	8592	3027	7821	30540	4677	3674	27010
45 Dividends, foreign corporations..	176038	-	*57	*26	-	-	*3634	*324	*1217	*4234	8355	10901	147289
46 Other receipts.....	16185450	74824	3007455	2244236	789183	701887	1539042	525324	1039076	646058	343665	516815	4084466
47 Total deductions.....	578980038	12020072	134731236	66606374	48542446	37931254	72425897	22305135	30459368	16924543	19277186	20413803	97342723
48 Cost of goods.....	121296445	1746024	12483074	6109915	6388986	16939290	6257207	9315861	6044710	6985444	5211018	34446540	34446540
49 Compensation of officers.....	85995028	1552296	3979255	19322699	9355890	6202698	6263163	951033	875165	496425	375221	270694	532490
50 Salaries and wages.....	140420777	2843866	27611601	15634438	12045474	10248233	20846594	6238303	8647222	3795560	4102125	5977778	22429581
51 Repairs.....	4284408	89304	825989	562025	357737	309505	561812	257220	194123	89343	118439	193557	725352
52 Bad debts.....	3004097	93175	123871	43386	89380	130401	412058	154467	203473	162064	150115	221150	1220557
53 Rent paid on business property...	22709647	539341	6606204	3083929	2038130	1646516	2751826	798810	1000202	728659	641701	705228	2169101
54 Taxes paid.....	20743858	459903	5130531	2554600	1774774	1421673	2764083	802993	1066523	487779	612413	628142	3040446
55 Interest paid.....	7362718	144481	530450	450780	427708	333701	941906	291207	446022	291696	479582	472172	2553013
56 Contributions or gifts.....	167679	1614	29441	21568	15722	9687	16643	7390	6904	3299	7805	6599	41006
57 Amortization.....	1379547	37157	90523	73726	99745	59110	117580	48233	84568	85853	89479	109558	484014
58 Depreciation.....	11079235	173145	1749047	1144051	853922	664907	1411375	431277	646616	331476	505113	530696	2637609
59 Depletion.....	15067	*4996	*2425	-	*17	*184	*5663	-	*718	-	-	193	871
60 Advertising.....	4267586	76621	1305758	421497	287974	295739	595877	145204	240717	124786	169271	164563	439579
61 Pension, prof sh, stock, annuity.	8698262	99573	3513125	1373293	866185	586530	852235	202274	308686	137909	98108	134604	507740
62 Employee benefit programs.....	11446419	228206	1837769	928685	787010	704429	1565155	510265	684994	471274	394065	862508	2472059
63 Net loss, noncapital assets.....	750025	68876	60360	17466	18376	17070	56511	85230	34831	16408	37737	78268	258893
64 Other deductions.....	135359239	3861498	33033812	14864314	10156027	8911885	16324128	5106020	6702740	3657302	4510568	4847075	23383871
65 Total receipts less total deducts..	15462123	157643	4033247	2122484	1460154	1099233	946424	208343	64073	356401	267162	258384	4488574
Constructive taxable income from													
66 related foreign corporations.....	129711	-	-	*60	-	*85	*62	*480	*3327	*4564	9270	18254	93607
67 Net income (less deficit), total...	15327970	154767	4029993	2117658	1451826	1097253	934043	204035	58117	329395	266058	249950	4434876
68 Net income, total.....	26694465	859730	6550991	3020286	2142053	1753821	2739674	1000590	1080953	799669	765685	735832	5245182
69 Deficit, total.....	11366495	704963	2520998	902628	602227	656568	1805631	796555	1022836	470274	499627	485883	810306
70 Net income (less def), Form 1120-A.	8950	-7647	-3520	37001	*-16883	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	4856	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	10356902	46386	4090290	1783419	1344859	1018073	1170064	449058	264396	156099	62515	22600	-50856
73 Statutory special deductions, total	2955225	223270	629084	420164	242547	178469	243188	62473	173706	158033	68617	98358	457315
74 Net operating loss deduction.....	2846648	215194	626755	411623	236471	173370	233298	59824	166698	134821	60433	93217	434943
75 Dividends received deduction.....	106740	*8076	2329	8541	6076	5099	9890	2649	7008	23212	8183	3305	22372
76 Public utility div paid deduction	-	-	-	-									

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	125405	6429	88152	21110	6240	2138	1190	90	34	*11	7	4	**	
2 Total assets.....	15501769	-	3400588	3355946	2124250	1433244	2177371	634351	515936	*410548	445450	1004086	**	
3 Cash.....	3888838	-	1133805	944208	542937	318457	324048	107593	37427	*45140	65695	369528	**	
4 Notes and accounts receivable....	1750884	-	105096	94275	127894	120932	414574	172337	187723	*207125	73478	247450	**	
5 Less: Allowance for bad debts.....	196812	-	*10895	*7	*3184	*4003	60406	*7478	*40147	*52721	2655	15315	-	
6 Inventories.....	82397	-	*15219	*6227	*3783	*34955	*3599	*8405	*3504	*3423	2683	600	-	
7 U.S. govt. obligations, total....	*40743	-	*2877	-	-	*6570	*4181	*5650	-	-	21464	-	-	
8 Tax-exempt securities.....	*30305	-	*2408	*7819	*20078	-	-	-	-	-	-	-	-	
9 Other current assets.....	1111555	-	189289	184756	108519	64935	206132	51372	15544	*10426	35463	245119	**	
10 Loans to stockholders.....	1139709	-	424180	421075	120063	121302	37665	*3361	*11319	745	-	-	-	
11 Mortgage and real estate loans...	*79849	-	*20095	*3027	*22737	*30290	-	-	*3604	96	-	-	-	
12 Other investments.....	1293891	-	221675	257712	201675	174688	210535	*39723	*16583	*7071	61726	102503	-	
13 Depreciable assets.....	18014802	-	6234363	4654095	2449020	1336047	2109884	404224	*375690	*281522	107957	62000	-	
14 Less: Accumulated depreciation	12633713	-	5058009	3311291	1613590	872245	1205737	226171	*160106	*119195	42986	24381	-	
15 Depletable assets.....	*2690	-	*2660	-	-	*31	-	-	-	-	-	-	-	
16 Less: Accumulated depletion...	*2690	-	*2660	-	-	*31	-	-	-	-	-	-	-	
17 Land.....	203843	-	*2524	*44285	*9733	*26910	73755	*8111	*24212	*9988	2416	1909	-	
18 Intangible assets (Amortizable)...	654617	-	103807	55491	62146	59427	102374	*75653	*48579	*11477	108487	27176	-	
19 Less: Accumulated amortization	260728	-	66849	12781	28995	44279	57164	*18149	*14061	*633	3052	14766	-	
20 Other assets.....	301588	-	81003	7054	101434	59257	13931	*9721	*6066	*6083	14776	2263	-	
21 Total liabilities.....	15501769	-	3400588	3355946	2124250	1433244	2177371	634351	515936	*410548	445450	1004086	**	
22 Accounts payable.....	905670	-	87912	44395	38396	110691	166988	*38316	94534	*30544	43455	250440	**	
23 Mort, notes, and bonds under 1 yr	1828048	-	378930	472301	292907	169153	375007	*24683	*32445	*13429	46459	22732	-	
24 Other current liabilities.....	3661152	-	1025314	648094	472506	164469	501200	187360	*63581	*133073	92475	373080	**	
25 Loans from stockholders.....	1604200	-	626638	476756	166791	118752	*161241	*43029	*3308	7685	-	-	-	
26 Mort, notes, bonds, 1 yr or more.	2941885	-	390401	569907	444904	300024	726689	*173137	*114783	*131125	82562	8355	-	
27 Other liabilities.....	785252	-	69104	72579	96821	*48436	172844	*56961	*37289	*27003	6019	198197	**	
28 Net worth.....	3775562	-	822288	1071915	611925	521719	73403	110864	169996	*67689	174480	151283	**	
29 Capital stock.....	925018	-	250271	192084	55082	120173	94568	78516	4823	*19994	94789	14717	**	
30 Paid-in or capital surplus.....	2407724	-	529212	181704	56822	226897	235237	250228	275264	*69065	86503	496792	-	
31 Retained earnings, appropriated.	*9072	-	*3544	*1	-	-	-	-	*5364	-	163	-	-	
32 Retained earnings-unappropriated	526622	-	430314	631753	368715	43698	-244129	-211394	-103824	*-21310	-6974	-360226	**	
33 Retained earnings (S Corp).....	490463	-	-187501	246775	213229	206943	11017	-	-	-	-	-	-	
34 Less: Cost of treasury stock...	583338	-	203552	180403	81923	*75992	23289	*6487	*11631	*60	-	-	-	
35 Total receipts.....	118785426	2300051	51323326	24448718	13725112	6868426	10989888	3024418	1024363	*1180826	1143282	2757916	**	
36 Business receipts.....	114439800	2125702	49678776	22905690	13528590	6770368	10615488	2871644	995959	*1154120	1091180	2702282	**	
37 Interest.....	227119	7747	65087	47101	20063	21533	25919	6816	5849	*2527	6943	17535	**	
38 Interest on govt. obligations....	3558	-	*23	*613	*629	*131	*1297	*392	*156	-	11	306	-	
39 Rents.....	110357	*1508	33254	*8895	14318	*6488	23462	*5507	*13449	*321	1786	1370	-	
40 Royalties.....	*18099	-	-	*2	-	-	*18097	-	-	-	-	-	-	
41 Net S-T cap gain less net LT loss	6264	-	*2028	*1138	-	*219	*2272	*378	-	*4	220	4	-	
42 Net L-T cap gain less net ST loss	250512	*69251	*14960	*56194	*27372	*14566	*12115	*52946	*935	-	795	1378	-	
43 Net gain, noncapital assets.....	197876	*35650	68599	65744	*4340	*4490	*13113	*2363	*625	*2179	576	196	-	
44 Dividends, domestic corporations.	9575	-	*1383	*2714	*744	*87	*3332	*21	*953	51	290	-	-	
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-	
46 Other receipts.....	3522267	60193	1459216	1360629	129055	50543	273891	84351	6437	*21626	41481	34846	**	
47 Total deductions.....	116999665	2267463	50317199	23998541	13309976	6750534	11093669	3119488	1049124	*1175185	1112703	2805783	**	
48 Cost of goods.....	3689579	-	*59051	497998	556129	612248	535559	1117618	*179598	*29135	*15842	81982	4418	
49 Compensation of officers.....	40608583	683830	21418543	10090964	4253751	2000228	1916453	179346	*22048	*30684	7679	5057	**	
50 Salaries and wages.....	27582885	487537	9780655	4660158	3281112	1657814	3823827	1235572	505598	*492985	249867	1407760	**	
51 Repairs.....	737285	8958	213186	160073	103489	66606	108685	18959	*12634	*5474	3720	35500	**	
52 Bad debts.....	193191	*509	34287	2851	*1724	*6154	71594	*44357	*1701	*19931	1331	8752	-	
53 Rent paid on business property...	4987379	57863	1978322	1030490	654583	243383	388986	143659	*43554	*293881	24246	128412	**	
54 Taxes paid.....	3793985	66093	1631518	771837	471228	199570	328721	87976	38420	*37677	65984	94961	**	
55 Interest paid.....	462304	3550	96105	120293	60538	40374	82219	16853	19462	*12725	8902	1283	-	
56 Contributions or gifts.....	23650	*513	11068	6339	2961	358	1170	*484	*233	49	389	85	-	
57 Amortization.....	60136	*1724	12661	7870	7962	5989	9824	*7135	*1933	*187	4138	712	**	
58 Depreciation.....	1417972	16825	475406	335424	203894	95073	185182	45737	*27117	*17761	10132	5419	**	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 Advertising.....	387626	13719	139379	76446	60018	33179	41526	*9792	*7208	*1795	4166	398	-	
61 Pension, prof sh, stock, annuity.	3947664	56383	2070366	719884	458592	214371	270421	91363	*11837	*37314	16797	337	-	
62 Employee benefit programs.....	2088774	36308	788948	262829	220251	166697	185117	69658	*33757	*22845	22818	279546	**	
63 Net loss, noncapital assets.....	108270	*1108	25040	*2793	*5750	*4883	9508	*58568	*619	*-0	-	-0	-	
64 Other deductions.....	26910383	773492	11143717	5194160	2911874	1480295	2552818	930432	293868	*186035	610551	833143	**	
65 Total receipts less total deducts..	1785761	32588	1006127	450178	415137	117891	-104681	-95070	-24761	*5641	30579	-47867	**	
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-	
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
67 Net income (less deficit), total...	1782203	32588	1006104	449565	414508	117760	-105978	-95463	-24917	*5641	30568	-48173	**	
68 Net income, total.....	3165563	70468	1484787	659194	503769	176390	154139	*36674	*19326	*20655	34196	5966	-	
69 Deficit, total.....	1383360	37881	478682	209629	89261	58630	260117	*132137	*44243	*15013	3628	54139	**	
70 Net income (less def), Form 1120-A.	-14509	*-1210	*-7282	*-6018	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-	
72 Net income (less def), Form 1120S..	1839569	*15103	989245	392515	330837	102592	9276	-	-	-	-	-	-	
73 Statutory special deductions, total	587514	47031	238086	157867	68736	31608	22997	*945	*1091	*18189	964	-	-	
74 Net operating loss deduction....	580804	47031	237356	155915	68214	31548	20565	*931	*331	*18154	761	-	-	
75 Dividends received deduction.....	6710	-	*729	*1951	*522	*61	*2433	*15	*760	36	203	-	-	
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
77 Income subject to tax.....	517748	*7618	151570	86907	77842	32405	65036	*35729	*18978	*2465	33232	5966	-	
78 Income tax before credits, total...	174222	*3076	47622	27142	26723	12254	22582	*13004	*6598	*1517	11671	2033	-	
79 Regular tax.....	170380	*2697	47382	27094	26455	10853	22482	*12305	*6594	*863	11628	2028	-	
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Alternative minimum tax.....	3517	*389	*240	*48	-	*1401	*100	*693	-	635	11	-	-	
83 Environmental tax.....	88	*21	-	-	-	-	-	*6	*4	19	32	5	-	
84 Foreign tax credit.....	*4	-	-	-	*4	-	-	-	-	-	-	-	-	
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
87 General business credit.....	1482	-	*417	-	*637	-	*273	*8	*148	-	-	-	-	
88 Prior year minimum tax credit.....	*2394	-	-	-	-	*41	*1532	*104	*717	-	-	-	-	
89 Income tax after credits, total....	170342	*3076	47205	27142	26082	12213	20777	*12892	*5734	*1517	11671	2033	-	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	46119	2361	31650	9192	2120	780	*10	-	*5	-	**	-	-	
2 Total assets.....	4104068	-	1167187	1478422	783630	500206	*38728	-	*135896	-	**	-	-	
3 Cash.....	896828	-	319189	305465	187191	36042	-	-	*48941	-	**	-	-	
4 Notes and accounts receivable....	418646	-	*43395	196397	*91391	*40159	-	-	*47304	-	**	-	-	
5 Less: Allowance for bad debts.....	*6149	-	-	-	-	*3562	-	-	*2588	-	-	-	-	
6 Inventories.....	*25880	-	*587	*16085	-	*7915	-	-	1292	-	**	-	-	
7 U.S. govt. obligations, total....	*10303	-	-	-	*10303	-	-	-	-	-	-	-	-	
8 Tax-exempt securities.....	*14959	-	-	-	*14959	-	-	-	-	-	-	-	-	
9 Other current assets.....	175282	-	30363	96147	*31673	*13744	*160	-	*3194	-	**	-	-	
10 Loans to stockholders.....	355117	-	134107	156285	*26272	*36340	-	-	*2113	-	-	-	-	
11 Mortgage and real estate loans....	*5598	-	-	-	-	-	-	-	-	-	-	-	-	
12 Other investments.....	274826	-	44416	105631	*83989	*34329	*2034	-	4427	-	**	-	-	
13 Depreciable assets.....	6002121	-	3251754	1606807	627147	422250	*50181	-	*43983	-	**	-	-	
14 Less: Accumulated depreciation	4453393	-	2713304	1110584	384617	187048	*39112	-	*18727	-	**	-	-	
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 Land.....	69144	-	*4067	*17427	*5200	*18564	*23885	-	-	-	-	-	-	
18 Intangible assets (Amortizable)..	382636	-	120129	94213	*51039	*111755	-	-	5501	-	**	-	-	
19 Less: Accumulated amortization	178949	-	103743	35141	*3673	*36292	-	-	100	-	**	-	-	
20 Other assets.....	111220	-	36227	24093	42755	*6009	*1580	-	556	-	**	-	-	
21 Total liabilities.....	4104068	-	1167187	1478422	783630	500206	*38728	-	*135896	-	**	-	-	
22 Accounts payable.....	44220	-	12133	14970	*6474	*4267	*3725	-	*2650	-	**	-	-	
23 Mort, notes, and bonds under 1 yr	259590	-	113663	67681	33871	33959	*5023	-	*5394	-	-	-	-	
24 Other current liabilities.....	638301	-	312608	223614	52213	37009	-	-	*12856	-	**	-	-	
25 Loans from stockholders.....	648466	-	456551	125955	*32568	*32311	-	-	*1081	-	-	-	-	
26 Mort, notes, bonds, 1 yr or more.	1146934	-	316440	315546	183912	314580	*5565	-	*10893	-	**	-	-	
27 Other liabilities.....	130050	-	22920	61072	*46053	*-0	*-0	-	5	-	**	-	-	
28 Net worth.....	1236506	-	-67128	669585	428538	78080	*24416	-	*103016	-	**	-	-	
29 Capital stock.....	169042	-	98746	37042	16160	16975	*10	-	*109	-	**	-	-	
30 Paid-in or capital surplus.....	253231	-	65487	23756	*84585	*8908	*728	-	69768	-	**	-	-	
31 Retained earnings, appropriated.	*20539	-	-	*15018	*2775	*2746	-	-	-	-	-	-	-	
32 Retained earnings-unappropriated	601768	-	121903	382778	77892	14223	-	-	4972	-	**	-	-	
33 Retained earnings (S Corp).....	307691	-	-265641	232744	253151	*35593	*23677	-	*28167	-	-	-	-	
34 Less: Cost of treasury stock....	115765	-	*87622	*21752	*6025	*365	-	-	-	-	-	-	-	
35 Total receipts.....	22608576	826401	12887788	5424795	1860772	1373857	*126680	-	*108282	-	**	-	-	
36 Business receipts.....	22219137	775105	12682148	5358245	1804637	1369057	*122955	-	*106988	-	**	-	-	
37 Interest.....	37816	*1688	15991	15878	*1378	*1650	-	-	1232	-	**	-	-	
38 Interest on govt. obligations....	*5518	-	*338	*1012	*4168	-	-	-	-	-	-	-	-	
39 Rents.....	*15690	*5146	*554	*5636	*1585	*2706	-	-	62	-	**	-	-	
40 Royalties.....	*43	-	-	*43	-	-	-	-	-	-	-	-	-	
41 Net S-T cap gain less net LT loss	*6	-	*4	*2	-	-	-	-	-	-	-	-	-	
42 Net L-T cap gain less net ST loss	20515	*16267	*135	*3933	*179	-	-	-	-0	-	**	-	-	
43 Net gain, noncapital assets.....	*33649	*10870	*1418	*19118	*2128	*116	-	-	-	-	-	-	-	
44 Dividends, domestic corporations.	991	-	*174	*466	*350	-	-	-	-	-	-	-	-	
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-	
46 Other receipts.....	275210	*17325	187024	20463	46345	*328	*3725	-	-	-	-	-	-	
47 Total deductions.....	21930939	826675	12574381	5251180	1731375	1335256	*109523	-	*102549	-	**	-	-	
48 Cost of goods.....	1010833	*278	557865	140014	191290	*69714	*48231	-	3441	-	**	-	-	
49 Compensation of officers.....	6520601	*286161	3909943	1574546	460272	276608	*9084	-	*3987	-	**	-	-	
50 Salaries and wages.....	5147692	*158887	2825624	1262850	428919	412997	*21484	-	*36931	-	**	-	-	
51 Repairs.....	197982	*6827	111132	47413	16949	10682	*3363	-	*1615	-	-	-	-	
52 Bad debts.....	2314	-	*596	*333	*130	*1256	-	-	-	-	-	-	-	
53 Rent paid on business property...	1253304	*33112	778945	264524	88569	71553	*6401	-	*10199	-	**	-	-	
54 Taxes paid.....	922139	29308	508129	219512	79784	75692	*4636	-	*5077	-	**	-	-	
55 Interest paid.....	155150	*256	54072	47482	17352	34144	*593	-	*1252	-	**	-	-	
56 Contributions or gifts.....	3732	*64	2768	553	*143	*202	-	-	3	-	**	-	-	
57 Amortization.....	36096	*45	8849	10106	*3133	*13752	-	-	210	-	**	-	-	
58 Depreciation.....	407049	*626	216696	115997	37652	31843	*1637	-	*2598	-	**	-	-	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 Advertising.....	185456	*17071	89992	50858	5133	15010	*2363	-	*5029	-	**	-	-	
61 Pension, prof sh, stock, annuity.	579165	*1262	367764	140252	38406	*31449	-	-	33	-	**	-	-	
62 Employee benefit programs.....	244305	*12261	140972	54146	20991	13574	-	-	*2361	-	**	-	-	
63 Net loss, noncapital assets.....	9529	-	*5540	*3567	*20	*401	-	-	1	-	**	-	-	
64 Other deductions.....	5255593	280515	2995494	1319027	342635	276378	*11731	-	*29813	-	**	-	-	
65 Total receipts less total deducts..	677637	-274	313406	173615	129397	38602	*17157	-	*5733	-	**	-	-	
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
66 Net income (less deficit), total...	672119	-274	313068	172604	125228	38602	*17157	-	*5733	-	**	-	-	
67 Net income, total.....	850996	*35790	406143	204353	135165	46655	*17157	-	*5733	-	**	-	-	
68 Deficit, total.....	178877	*36063	93075	31749	*9937	*8053	-	-	-	-	-	-	-	
69 Net income (less def), Form 1120-A.	*7053	-	*6636	*417	-	-	-	-	-	-	-	-	-	
70 Net income (less def), Form 1120-F.	*-33	*-33	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120S..	581118	*8318	267570	136197	117796	*33544	*17157	-	*535	-	**	-	-	
72 Statutory special deductions, total	97619	*147	47657	39666	*5898	*4251	-	-	-	-	-	-	-	
73 Net operating loss deduction....	96898	*147	47535	39312	*5652	*4251	-	-	-	-	-	-	-	
74 Dividends received deduction....	721	-	*122	*354	*245	-	-	-	-	-	-	-	-	
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
76 Income subject to tax.....	101278	*10481	54453	18263	*7024	*5859	-	-	5198	-	**	-	-	
77 Income tax before credits, total...	30093	*3709	15375	5553	*2162	*1522	-	-	1771	-	**	-	-	
78 Regular tax.....	30048	*3668	15375	5553	*2162	*1522	-	-	1767	-	**	-	-	
79 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
82 Environmental tax.....	4	-	-	-	-	-	-	-	4	-	**	-	-	
83 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
85 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 General business credit.....	*2008	-	*631	*675	*702	-	-	-	-	-	-	-	-	
87 Prior year minimum tax credit....	-	-	-	-	-	-	-	-	-	-	-	-	-	
88 Income tax after credits, total....	28085	*3709	14745	4878	*1460	*1522	-	-	1771	-	**	-	-	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	34733	*2690	26318	3778	1295	465	*140	*29	*13	**	5	**	**	
2 Total assets.....	4581830	-	768008	638497	439320	314645	*254722	*222945	*231404	**	1712289	**	**	
3 Cash.....	492905	-	148250	121636	63407	60715	*48314	*6091	*26245	**	18247	**	**	
4 Notes and accounts receivable....	821692	-	55778	79797	*74798	*129204	*92242	-	*55962	-	333911	**	**	
5 Less: Allowance for bad debts.....	75987	-	*5984	-	*3316	*12940	*482	-	*22442	-	30823	**	**	
6 Inventories.....	229157	-	56263	*32387	*5547	*30319	*16442	-	*2730	**	85468	-	**	
7 U.S. gov't. obligations, total....	*15971	-	-	-	-	-	-	-	*15971	-	-	-	-	
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 Other current assets.....	135775	-	23791	11430	*5276	*13943	*22626	*5687	*11603	**	41419	**	**	
10 Loans to stockholders.....	255857	-	126207	55597	*58217	*1334	*13606	-	*897	-	-	-	-	
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-	
12 Other investments.....	298769	-	*9091	*43576	*28099	*693	*18859	*89626	*1093	-	107732	**	**	
13 Depreciable assets.....	2764493	-	1184582	632398	221959	191663	*101457	*121713	*98365	**	212356	**	**	
14 Less: Accumulated depreciation	1707572	-	871671	418606	140894	114338	*66889	*19460	*25728	**	49985	**	**	
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 Land.....	*34306	-	-	*2992	-	*11239	-	*16332	*668	-	3074	-	**	
18 Intangible assets (Amortizable)..	742482	-	67755	*49228	121552	*6180	*3474	*4374	*65708	**	424212	**	**	
19 Less: Accumulated amortization	133007	-	47175	*11923	*44484	*3345	*3189	*1938	*7842	**	13110	**	**	
20 Other assets.....	706988	-	21121	39986	*49158	*21	*8261	*520	*8175	**	579788	**	**	
21 Total liabilities.....	4581830	-	768008	638497	439320	314645	*254722	*222945	*231404	**	1712289	**	**	
22 Accounts payable.....	521503	-	48302	*9060	*19572	*39676	*9736	*778	*18706	**	375674	**	**	
23 Mort, notes, and bonds under 1 yr	413917	-	79982	78762	*16798	*6734	*24889	*16039	*8337	**	182376	-	**	
24 Other current liabilities.....	620966	-	100769	31139	24779	*18136	*46865	*3210	*31172	**	364897	**	**	
25 Loans from stockholders.....	502894	-	213106	159577	*15842	*58824	*18961	*20795	*15758	-	32	-	**	
26 Mort, notes, bonds, 1 yr or more.	713484	-	142967	67917	184508	*56801	*10719	*77567	*83411	**	89595	**	**	
27 Other liabilities.....	435247	-	2846	*11812	*29618	*17214	*19926	-	*2164	**	351668	**	**	
28 Net worth.....	1373819	-	180036	280230	148204	117261	*123627	*104556	*71857	**	348048	**	**	
29 Capital stock.....	353842	-	78537	62673	3108	81227	*7996	*54	*38612	**	81636	**	**	
30 Paid-in or capital surplus.....	422823	-	62554	*33456	*33322	*17717	*4421	*55565	*85010	**	130778	**	-	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-	
32 Retained earnings-unappropriated	361374	-	65445	95521	34031	*-23601	*80959	*25150	*-51766	**	135635	**	**	
33 Retained earnings (S Corp).....	279011	-	3510	95304	*77743	*44281	*32656	*25518	-	-	-	-	-	
34 Less: Cost of treasury stock...	*43233	-	*30010	*6723	-	*2363	*2405	*1731	-	-	-	-	-	
35 Total receipts.....	12263695	*446668	5552871	1791390	983750	825424	*763001	*170437	*291024	**	1439130	**	**	
36 Business receipts.....	11800522	*442487	5496257	1743712	948208	821415	*752790	*168761	*286287	**	1140606	**	**	
37 Interest.....	53829	*7	2482	3288	*2681	*122	*2508	*86	*1631	**	41025	**	**	
38 Interest on gov't. obligations....	*264	-	*264	-	-	-	-	-	-	-	-	-	-	
39 Rents.....	*13755	-	*9086	-	-	*2012	-	-	*2156	-	501	-	-	
40 Royalties.....	19167	-	-	-	-	-	-	-	-	-	19167	-	**	
41 Net S-T cap gain less net LT loss	*473	-	-	*437	*36	-	-	-	-	-	-	-	-	
42 Net L-T cap gain less net ST loss	327426	-	-	*8880	*781	-	*3303	-	*13	-	314449	-	**	
43 Net gain, noncapital assets.....	*22587	-	*13541	*8378	-	*244	*423	-	-	-	-	-	-	
44 Dividends, domestic corporations.	*3362	-	*166	*2148	*1043	-	-	*6	-	-	-	-	-	
45 Dividends, foreign corporations..	1373	-	-	-	-	-	-	-	-	-	1373	-	**	
46 Other receipts.....	20937	*4174	31339	24284	*31001	*1631	*3977	*1585	*937	**	-77991	-	**	
47 Total deductions.....	11554011	*412838	5298618	1632394	926654	803121	*756940	*167518	*304360	**	1251567	**	**	
48 Cost of goods.....	1975050	*72207	812519	187704	*29106	*188673	*172276	*326	*68739	**	443499	-	**	
49 Compensation of officers.....	2050461	*67732	1196131	393143	196960	*92200	*94415	*3279	*4921	-	1681	-	**	
50 Salaries and wages.....	2394643	*22727	995897	293599	242525	184102	*202483	*81601	*103121	**	268589	**	**	
51 Repairs.....	82683	*1327	40791	13466	5713	4387	*3684	*3837	*2591	**	6887	-	**	
52 Bad debts.....	41431	-	*8788	*9159	*3006	*1469	*393	-	*11791	-	6825	**	**	
53 Rent paid on business property...	882944	*40258	438448	117915	50995	*73915	*31197	*5603	*11276	**	113336	**	**	
54 Taxes paid.....	414839	*13402	195558	67469	32017	28509	*20341	*9235	*7385	**	40923	**	**	
55 Interest paid.....	178492	*1393	29961	14939	15059	*11608	*1145	*4720	*9431	**	90237	**	**	
56 Contributions or gifts.....	3392	*83	*410	*387	*107	*465	*73	-	*13	**	1854	-	**	
57 Amortization.....	38788	*221	4716	5072	*11934	*1468	*1439	*356	*3277	**	10305	**	**	
58 Depreciation.....	251905	*6072	95240	53596	30241	13573	*9007	*6970	*9172	**	28036	**	**	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 Advertising.....	298996	*1725	98837	30290	11437	*23929	*31044	*3339	*16989	**	81406	**	**	
61 Pension, prof sh, stock, annuity.	151311	*3393	87797	26452	*5418	*9343	*5678	*1889	*1637	-	9704	-	**	
62 Employee benefit programs.....	105233	*693	43179	21609	*5789	*9816	*9202	*1541	*2819	**	10585	**	**	
63 Net loss, noncapital assets.....	4378	*371	*1228	*364	-	*147	-	-	*28	-	2240	**	**	
64 Other deductions.....	2679462	*181234	-1249119	397230	286347	159515	*174562	*44823	*51171	**	135461	**	**	
65 Total receipts less total deducts..	709684	*33830	254253	158996	57096	22302	*6061	*2919	*-13336	**	187563	**	**	
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
66 Net income (less deficit), total...	709420	*33830	254253	158733	57096	22302	*6061	*2919	*-13336	**	187563	**	**	
67 Net income, total.....	888989	*36036	342846	181414	63902	*44809	*15896	*12490	*878	**	190717	**	**	
68 Deficit, total.....	179568	*2207	88593	*22681	*6806	*22506	*9835	*9571	*14214	-	3154	-	-	
69 Net income (less def), Form 1120-A.	4416	-	*1528	*192	*2696	-	-	-	-	-	-	-	-	
70 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Net income (less def), Form 1120S..	507760	*33970	251575	131183	*45682	*32536	*323	*12490	-	-	-	-	-	
72 Statutory special deductions, total	35400	*614	10620	*10431	*6643	*4887	*1234	*4	-	-	968	**	**	
73 Net operating loss deduction....	33068	*614	10504	*8948	*5913	*4887	*1234	-	-	-	968	**	**	
74 Dividends received deduction.....	*2332	-	*116	*1482	*730	-	-	*4	-	-	-	-	-	
75 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
76 Income subject to tax.....	272107	-	22701	*35829	*5503	*3108	*14339	-	*878	**	189749	-	**	
77 Income tax before credits, total...	84452	-	2482	*8199	*1237	*650	*4923	-	*249	**	66713	**	**	
78 Regular tax.....	84048	-	2482	*8199	*1213	*650	*4876	-	*249	**	66379	-	**	
79 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
81 Alternative minimum tax.....	*182	-	-	-	*24	-	*47	-	-	-	111	**	-	
82 Environmental tax.....	223	-	-	-	-	-	-	-	-	-	223	-	**	
83 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 U.S. Possessions tax credit.....	93	-	-	-	-	-	93	-	-	-	-	-	-	
85 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
86 General business credit.....	125	-	-	-	-	-	-	-	-	-	125	-	**	
87 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
88 Income tax after credits, total....	84234	-	2482	*8199	*1237	*650	*4830	-	*249	**	66588	**	**	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	16881	1142	5840	3382	2086	1251	2677	297	124	27	29	10	15
2 Total assets.....	33097662	-	164825	587201	757998	921836	5762905	2147763	1972981	934349	2127181	1870916	15849705
3 Cash.....	2175655	-	28692	73676	111034	112677	552510	169355	210605	48630	167606	115967	584903
4 Notes and accounts receivable....	7045936	-	*23097	90057	149734	330776	1298094	474783	414322	192927	334639	353977	3383530
5 Less: Allowance for bad debts.	494151	-	*906	*1356	*3423	*5228	20626	15526	16698	16514	29487	337358	
6 Inventories.....	212971	-	-	*613	*5064	*9907	17481	7448	11322	6758	10954	29154	114270
7 U.S. govt. obligations, total....	*22373	-	-	-	-	-	*18444	-	*946	-	-	-	2983
8 Tax-exempt securities.....	*5548	-	-	-	-	-	-	*5548	-	-	-	-	-
9 Other current assets.....	1783843	-	*8376	37263	55111	55223	359324	166707	66226	27871	57179	52793	897771
10 Loans to stockholders.....	337109	-	*21036	*38185	*56667	*36836	129551	*16542	*29129	*9114	48	-	-
11 Mortgage and real estate loans...	35835	-	-	*7855	-	-	*6174	*29	*39	*4690	7695	4936	4416
12 Other investments.....	1931584	-	*18145	*6276	*68507	*33735	262065	39964	86187	52747	267578	208190	888190
13 Depreciable assets.....	20773025	-	167775	528895	527291	641599	4690962	1648545	1313410	674715	1123624	1056367	8399843
14 Less: Accumulated depreciation	6757720	-	118274	229415	248342	381206	1866268	554402	421597	188036	293553	265152	2191476
15 Depletable assets.....	*2828	-	-	-	-	-	*2312	*516	-	-	-	-	-
16 Less: Accumulated depletion...	*2463	-	-	-	-	-	*2312	*151	-	-	-	-	-
17 Land.....	1187552	-	*4880	*9779	40008	20971	188247	77418	99861	43521	100522	53384	548959
18 Intangible assets (Amortizable)...	2573222	-	*999	*5582	*10083	25872	131540	78646	111487	73525	190099	222181	1723209
19 Less: Accumulated amortization	432158	-	*349	*1065	*5367	12303	52556	32833	25978	17661	27118	24678	232251
20 Other assets.....	2696673	-	*10449	*20407	-10436	51171	79229	70639	92546	22243	204423	93286	2062716
21 Total liabilities.....	33097662	-	164825	587201	757998	921836	5762905	2147763	1972981	934349	2127181	1870916	15849705
22 Accounts payable.....	2606433	-	*24772	98162	105665	116672	535234	278902	190266	76824	157069	141731	881135
23 Mort, notes, and bonds under 1 yr	1490051	-	*13036	*26271	58115	196533	334563	106768	100270	30274	69763	63938	490520
24 Other current liabilities.....	3542775	-	85534	99885	95413	201138	755229	258882	321701	81828	161073	138600	1343494
25 Loans from stockholders.....	1083820	-	116626	*116438	102995	*214230	375145	74884	57287	*3714	8111	-	14390
26 Mort, notes, bonds, 1 yr or more.	13863911	-	*57918	245085	253026	305727	2525532	1228812	1050607	533856	1173050	766008	5724288
27 Other liabilities.....	2245270	-	*0	*31940	*13861	*38373	137885	56250	241228	43853	140619	35023	1506238
28 Net worth.....	8265402	-	-133061	-30579	128922	-150836	1099316	143265	11622	164000	417496	725617	5889640
29 Capital stock.....	1177133	-	27161	90991	72347	40513	226143	18748	51880	103418	63741	320597	251595
30 Paid-in or capital surplus.....	5968559	-	*1857	*7430	*39507	145905	221583	96019	221069	128569	240975	391506	4474141
31 Retained earnings, appropriated.	1838	-	-	-	-	-	-	-	-	47	-	-	1790
32 Retained earnings-unappropriated	1484851	-	-30125	-62025	33728	12391	209981	*-5965	-166351	-13695	113914	47419	1345579
33 Retained earnings (S Corp).....	35622	-	-127270	-62775	-16278	-262245	498407	46698	-53548	*-48009	3766	56876	-
34 Less: Cost of treasury stock...	402601	-	*4684	*4200	*382	*87399	56797	*12234	*41428	*6331	4900	780	183466
35 Total receipts.....	48660066	1241910	1296473	1892665	2413876	3350654	11118057	3462012	2856977	1178002	2247411	1741720	15860310
36 Business receipts.....	47157459	1212540	1288646	1886999	2318580	3276627	10906714	3394006	2758780	1145209	2138894	1679961	15150503
37 Interest.....	338429	*960	*1335	*1806	*1097	*20793	14936	*8330	16591	3777	19274	15602	233929
38 Interest on govt. obligations....	4877	14	-	*337	-	-	-	*1631	*299	*42	*81	668	1342
39 Rents.....	130403	-	-	-	*2688	*236	*10071	*3829	*2837	*2595	11945	11971	84231
40 Royalties.....	118109	-	-	-	-	-	-	-	-	-	-	-	118109
41 Net S-T cap gain less net LT loss	4891	22	-	-	-	-	*117	-	*3713	*880	-0	-0	159
42 Net L-T cap gain less net ST loss	104206	254	*1013	-	-	*1069	*12871	*33768	*259	35598	2340	17035	
43 Net gain, noncapital assets.....	44898	*2762	*5097	-	-	*1172	*1800	*10758	10351	343	734	1812	10070
44 Dividends, domestic corporations.	6384	*69	-	-	-	-	*242	-	*182	*179	3205	66	2441
45 Dividends, foreign corporations..	27	-	-	-	-	-	-	-	-	-	10	-	17
46 Other receipts.....	750383	*25289	*1395	*2510	91511	50758	169676	44790	30714	24679	37082	29505	242473
47 Total deductions.....	47455641	1247324	1348008	1868534	2269301	3270006	10777829	3390759	2841002	1177619	2172036	1688141	15405082
48 Cost of goods.....	5850482	*28527	*236160	*212900	*70838	346711	1683535	593684	480921	152566	395115	177465	1472060
49 Compensation of officers.....	611479	*13186	*55408	*62620	35253	91912	162998	29695	50073	20018	20376	17819	52121
50 Salaries and wages.....	18654978	633372	502378	629629	967249	1431809	3956768	1187379	941375	459641	783406	749139	6412832
51 Repairs.....	407107	*8664	13195	32140	28405	27635	96681	29809	19707	7242	16503	26351	100776
52 Bad debts.....	365016	*9710	*2162	*4497	*639	*14874	64245	33095	35691	9807	12318	14099	163879
53 Rent paid on business property...	2382091	99696	129969	160894	158126	195661	631907	99108	152185	79279	79736	41712	553816
54 Taxes paid.....	2542624	64275	74609	103065	112615	186456	632445	170981	162335	57977	107038	67875	802952
55 Interest paid.....	1405827	*16579	9511	23617	31943	46984	250073	121738	104878	40487	109247	74060	576710
56 Contributions or gifts.....	6156	*93	*56	*45	*5	*433	495	*867	*91	*71	685	168	3146
57 Amortization.....	220747	*1855	*162	*504	*985	4179	12350	4741	8429	4805	12693	7605	162438
58 Depreciation.....	1075538	*7063	13225	32324	37417	32907	192392	65979	54306	30382	54413	55853	499278
59 Depletion.....	-0	-	-	-	-	-	-	-	-	-	-	-	-0
60 Advertising.....	181725	*6396	8519	3938	6831	9859	32567	6120	8537	3824	7390	3210	84533
61 Pension, prof sh, stock, annuity.	101963	*352	*7172	*145	*2234	*7640	41299	*3914	5591	*1385	4492	3447	24293
62 Employee benefit programs.....	1491966	*13535	*36832	*28599	59892	112312	368110	146511	72528	32617	73587	55985	491459
63 Net loss, noncapital assets.....	47978	-	-	-	*72	-	*274	*804	*3421	*110	2341	1966	38989
64 Other deductions.....	12109966	344022	258650	573616	756797	760632	2651692	896332	740936	277406	492696	391386	3965801
65 Total receipts less total deducts..	1204426	-5414	-51535	24131	144576	80649	340228	71252	15975	383	75375	53579	455228
Constructive taxable income from													
66 related foreign corporations.....	*884	-	-	-	-	-	-	*452	-	-	-	-	433
67 Net income (less deficit), total...	1200434	-5428	-51535	23794	144576	80649	338597	70953	16385	302	74706	53117	454318
68 Net income, total.....	1808712	*28571	*8494	95672	172824	157142	492310	121431	72534	*19457	98031	57860	484385
69 Deficit, total.....	608279	*33999	60029	*71878	*28248	76494	153714	*50478	56149	*19155	23325	4743	30067
70 Net income (less def), Form 1120-A.	*-2641	-	*-589	*-2053	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	557122	*1366	-45300	45108	113954	78957	298304	50765	-2809	*5768	5492	5517	-
73 Statutory special deductions, total	137667	*331	*192	*11078	*39272	*2938	*3564	*1877	*33666	*3095	13774	2845	25034
74 Net operating loss deduction.....	132637	*282	*192	*11078	*39272	*2938	*3388	*1877	*33539	*2969	11219	2799	23083
75 Dividends received deduction....	5029	*48	-	-	-	-	*175	-	*127	*125	2555	46	1951
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	810932	*5765	*1035	*1006	*10013	*24031	103053	*37342	37933	*6759	74606	49533	459855
78 Income tax before credits, total...	281062	*1890	*155	*791	*1839	*6804	33637	*12632	13528	*2333	26007	17134	164313
79 Regular tax.....	275585	*1884	*155	*151	*1768	*6804	33634	*12618	12980	*2298	25663	16869	160760
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	4501	*2	-	*640	*70	-	-	*10	*533	*35	268	204	2740
83 Environmental tax.....	977	4	-	-	-	-	*3	*3	*15	-	77	61	813
84 Foreign tax credit.....	210	-	-	-	-	-	-	-	-	-	210	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	7046	69	-	-	-	*194	*161	*240	*98	*15	421	5	5844
88 Prior year minimum tax credit.....	*5228	-	-	-	-	-	-	-	*1004	-	1008	28	3188
89 Income tax after credits, total....	268578	*1821	*155	*791	*1839	*6611	33477	*12391	12426	*2318	24369	17101	155281

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	648	***	*433	***	-	*15	*112	*14	34	*12	6	5	11
2 Total assets.....	50225526	-	*12912	***	-	*15180	*266873	*95819	491266	*355795	406555	763179	47817397
3 Cash.....	333722	-	*12912	***	-	*12038	*14297	*10459	*47134	*25118	9264	31892	170059
4 Notes and accounts receivable....	6453482	-	-	***	-	*459	*100084	*18088	*177777	*156763	87527	186941	5725843
5 Less: Allowance for bad debts.....	1163041	-	-	***	-	-	*37732	*3142	*34584	*26421	18160	42270	1000731
6 Inventories.....	151975	-	-	***	-	-	*3389	*2273	*6061	*7928	4214	270	127840
7 U.S. govt. obligations, total....	78465	-	-	***	-	-	-	-	-	197	-	-	78268
8 Tax-exempt securities.....	411392	-	-	***	-	-	-	-	-	-	-	-	411392
9 Other current assets.....	1800494	-	-	***	-	-	*26220	*9340	28025	*30145	17679	34703	1654382
10 Loans to stockholders.....	*210481	-	-	***	-	-	*9117	537	-	-	1169	-	199658
11 Mortgage and real estate loans...	*2412	-	-	***	-	-	*622	-	-	-	-	-	1790
12 Other investments.....	18491988	-	-	***	-	-	*2300	*6331	*10723	*12823	87666	141982	18230163
13 Depreciable assets.....	20692776	-	-	***	-	-	*2593	*236978	*68076	406413	*250037	232235	19039538
14 Less: Accumulated depreciation	6600239	-	-	***	-	-	*533	*113395	*29920	198777	*147207	92723	173642
15 Depletable assets.....	35	-	-	***	-	-	-	-	-	-	-	-	35
16 Less: Accumulated depletion...	-	-	-	***	-	-	-	-	-	-	-	-	-
17 Land.....	1429858	-	-	***	-	-	*14889	*6328	*20295	*9835	7906	27462	1343143
18 Intangible assets (Amortizable)..	4217711	-	-	***	-	-	*9768	*12521	*10212	*38661	30966	136878	3978704
19 Less: Accumulated amortization	312281	-	-	***	-	-	*614	*5730	*945	*5456	6957	45768	246811
20 Other assets.....	4026295	-	-	***	-	-	*-0	*1572	*658	*18931	*3371	45769	7827
21 Total liabilities.....	50225526	-	*12912	***	-	*15180	*266873	*95819	491266	*355795	406555	763179	47817397
22 Accounts payable.....	1632307	-	-	***	-	-	*39048	*3042	74999	*89347	31247	38987	1355637
23 Mort, notes, and bonds under 1 yr	597825	-	-	***	-	*6629	*10176	*1932	*22612	*57872	41242	257546	199815
24 Other current liabilities.....	4081979	-	-	***	-	-	*60036	*9080	64301	*93244	34947	104691	3715680
25 Loans from stockholders.....	*418377	-	-	***	-	-	*38075	-	-	*29471	200	-	350632
26 Mort, notes, bonds, 1 yr or more.	16182966	-	-	***	-	-	*142184	*15824	111909	*58223	163267	328014	15355251
27 Other liabilities.....	6612449	-	-	***	-	*-0	*6990	*440	*73210	*24968	114168	30343	6362330
28 Net worth.....	20699623	-	*12912	***	-	*8550	*-29638	*65501	144236	*2671	21484	3598	20478053
29 Capital stock.....	505719	-	*18	***	-	*8	*729	*15	6823	*880	21359	193578	282263
30 Paid-in or capital surplus.....	17965622	-	*12814	***	-	-	*33010	*40085	*91392	*44387	126838	289859	17327229
31 Retained earnings, appropriated.	-	-	-	***	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2302590	-	*80	***	-	*8543	*-48746	*25401	*-13249	*-9157	-122607	-464007	2926334
33 Retained earnings (S Corp).....	*22361	-	-	***	-	-	*2312	-	*61000	*-33150	-	-	-
34 Less: Cost of treasury stock...	96670	-	-	***	-	-	*16942	-	*1730	*289	4106	15832	57772
35 Total receipts.....	28739980	***	*166	***	-	*26039	*683198	*111203	723454	*637825	361829	671124	25341719
36 Business receipts.....	26071252	***	*87	***	-	-	*673771	*103132	688301	*398614	342133	601466	23087688
37 Interest.....	193089	***	*80	***	-	*964	*1986	*692	*2362	*959	1973	12356	171629
38 Interest on govt. obligations....	*22277	-	-	***	-	-	*32	-	*7	64	18	19	22137
39 Rents.....	200450	***	-	***	-	-	-	*2344	*1719	*375	4795	19542	170679
40 Royalties.....	-	-	-	***	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	9293	-	-	***	-	-	-	-	-	-	-	42	9251
42 Net L-T cap gain less net ST loss	313616	-	-	***	-	*23196	-	-	*337	-	504	104	289475
43 Net gain, noncapital assets.....	10713	-	-	***	-	*1878	*15	-	*156	*624	42	-	7998
44 Dividends, domestic corporations.	16754	***	-	***	-	-	-	*18	*21	34	-	-	16646
45 Dividends, foreign corporations..	107097	-	-	***	-	-	-	-	-	-	-	-	107097
46 Other receipts.....	1795439	***	-	***	-	*-0	*7395	*5017	30551	*237155	12364	37593	1459119
47 Total deductions.....	26659438	***	*7065	***	-	*10628	*705255	*98007	726969	*637464	360968	709596	23230829
48 Cost of goods.....	1783004	***	-	***	-	-	*24153	*27465	*128068	*104225	17116	2606	1473240
49 Compensation of officers.....	121469	***	-	***	-	-	*6795	*4636	*8856	*7959	2786	4749	85454
50 Salaries and wages.....	10012177	***	*1532	***	-	-	*263326	*38134	295354	*262014	117055	280562	8658548
51 Repairs.....	408552	***	-	***	-	*107	*2422	*530	*5728	*929	6276	4512	387378
52 Bad debts.....	811820	***	-	***	-	*9087	*31542	*2371	*30671	*23028	23212	35890	655273
53 Rent paid on business property...	679714	***	*303	***	-	-	*25285	*812	*20946	*18416	14693	30262	566112
54 Taxes paid.....	1217076	***	-	***	-	*52	*30188	*2268	38643	*23958	12508	22761	1080220
55 Interest paid.....	1197531	***	-	***	-	*816	*25724	*1940	12271	*19727	12308	49075	1069192
56 Contributions or gifts.....	15858	-	-	***	-	-	*4	*541	*48	*244	273	2	14745
57 Amortization.....	108517	***	*361	***	-	-	*580	*180	*372	*1901	3402	8761	89799
58 Depreciation.....	1334530	***	-	***	-	*23	*14193	*3571	18799	*15845	13068	25604	1239609
59 Depletion.....	-	-	-	***	-	-	-	-	-	-	-	-	-
60 Advertising.....	73647	***	-	***	-	-	*746	32	*4380	*1663	1707	3875	60181
61 Pension, prof sh, stock, annuity.	202592	-	-	***	-	-	*46	*1687	*3012	*14402	331	8636	174478
62 Employee benefit programs.....	1069214	***	-	***	-	-	*27393	*2707	*29710	*25134	11824	32599	932475
63 Net loss, noncapital assets.....	39465	***	-	***	-	-	690	*305	*213	-	1681	18035	18431
64 Other deductions.....	7584273	***	*4869	***	-	*543	*252166	*10829	129897	*118018	122728	181665	6725694
65 Total receipts less total deducts..	2080543	***	*-6899	***	-	*15410	*-22057	*13196	-3515	*362	861	-38472	2110889
Constructive taxable income from													
66 related foreign corporations.....	49298	-	-	***	-	-	-	-	-	-	-	-	49298
67 Net income (less deficit), total...	2107565	***	*-6899	***	-	*15410	*-22089	*13196	-3522	*298	842	-38491	2138051
68 Net income, total.....	2353059	-	-	***	-	*15410	*10966	*14323	*20303	*25395	15647	15074	2221999
69 Deficit, total.....	245494	***	*6899	***	-	-	*33055	1126	*23825	*25097	14805	53565	83948
70 Net income (less def), Form 1120-A.	*-6618	-	*-6618	***	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	***	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*-26071	-	-	***	-	-	*-26853	-	*7490	*-20649	-	-	-
73 Statutory special deductions, total	365023	***	-	***	-	*7069	-	*2983	*14	*7533	-	-	347397
74 Net operating loss deduction....	*352698	-	-	***	-	*7069	-	*2971	-	*7510	-	-	335148
75 Dividends received deduction....	12325	***	-	***	-	-	-	*13	*14	23	-	-	12249
76 Public utility div paid deduction	-	-	-	***	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1964866	-	-	***	-	*8341	*10966	*11339	*12805	*16092	15647	15074	1874602
78 Income tax before credits, total...	695121	-	-	***	-	*2836	*3729	*3855	*4394	*5579	5350	5192	664186
79 Regular tax.....	686875	-	-	***	-	*2836	*3729	*3855	*4370	*5463	5336	5175	656111
80 Personal holding company tax....	-	-	-	***	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	***	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*5263	-	-	***	-	-	-	-	*24	*97	-	-	5142
83 Environmental tax.....	2983	-	-	***	-	-	-	-	*-0	*19	13	17	2934
84 Foreign tax credit.....	20904	-	-	***	-	-	-	-	-	-	-	-	20904
85 U.S. Possessions tax credit.....	553	-	-	***	-	-	-	-	553	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	***	-	-	-	-	-	-	-	-	-
87 General business credit.....	342	-	-	***	-	-	-	-	-	24	11	-	307
88 Prior year minimum tax credit.....	*1614	-	-	***	-	-	*304	*23	*198	*90	111	-	889
89 Income tax after credits, total....	671708	-	-	***	-	*2836	*3425	*3833	*3643	*5465	5229	5192	642086

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Medical
Laboratories

MINOR INDUSTRY 8071 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.....	5522	*837	3246	*716	*258	*98	254	*37	40	20	9	6	**
2 Total assets.....	5655780	-	130089	*87744	*79544	*51969	619923	*302693	644773	649881	541133	2548032	**
3 Cash.....	685325	-	33574	*22226	*6077	*31246	67163	*147997	90857	112535	48510	125140	**
4 Notes and accounts receivable....	1293437	-	*22959	*10691	*28829	-	237632	*23658	184256	115175	89623	580616	**
5 Less: Allowance for bad debts.....	188737	-	-	-	-	-	*19574	*7597	*28178	*20491	20859	92038	**
6 Inventories.....	100832	-	*128	-	*355	-	33099	*2959	*11199	10718	4753	37621	-
7 U.S. govt. obligations, total....	69434	-	-	-	-	-	-	-	-	16261	-	53173	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	552880	-	*203	*8510	*3102	-	26875	*12922	63317	77683	151406	208862	**
10 Loans to stockholders.....	47491	-	*13614	*7931	*16723	-	*6605	-	*2617	-	-	-	-
11 Mortgage and real estate loans...	14	-	-	-	-	-	-	-	-	-	-	14	-
12 Other investments.....	301038	-	*551	-	*16564	-	*6330	*8055	*6666	*91557	33088	138228	**
13 Depreciable assets.....	2247442	-	227443	*82005	*39901	*39008	548465	*121381	279804	198251	191975	519207	**
14 Less: Accumulated depreciation	1158039	-	187945	*57158	*32996	*21577	349478	*62144	131781	70684	69104	175171	**
15 Depletable assets.....	*94	-	*94	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*94	-	*94	-	-	-	-	-	-	-	-	-	-
17 Land.....	38046	-	*7051	-	-	*3252	*5317	*6897	*805	*4154	2726	7843	**
18 Intangible assets (Amortizable)..	1637744	-	*401	*29561	*6521	*50	53712	*33414	155387	*105707	112962	1140029	**
19 Less: Accumulated amortization	213183	-	*365	*18593	*6138	*45	*12243	*7984	29214	*21111	14850	102641	**
20 Other assets.....	242055	-	*12473	*2570	*606	*35	16019	*23135	39038	30127	10904	107148	**
21 Total liabilities.....	5655780	-	130089	*87744	*79544	*51969	619923	*302693	644773	649881	541133	2548032	**
22 Accounts payable.....	417361	-	*18228	*8770	*6661	-	102222	*14600	86923	30366	20335	129255	**
23 Mort, notes, and bonds under 1 yr	463554	-	*41484	*18081	-	-	47857	*8841	94407	40399	19187	193299	**
24 Other current liabilities.....	431708	-	*13003	*17203	*6641	*385	115517	*13284	60613	60756	44231	102774	**
25 Loans from stockholders.....	126647	-	*51615	*50	*14000	-	*56348	-	*4634	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	1447665	-	*2270	*3247	*9684	*4647	156784	*58853	107875	114271	175552	814483	**
27 Other liabilities.....	454244	-	*17557	*-0	-	-	*54820	*-569	*21693	*4793	12736	343214	**
28 Net worth.....	2314602	-	-11369	*40392	*42558	*46937	86376	*207684	268629	399295	269093	965006	**
29 Capital stock.....	837792	-	10160	*42793	*970	*11450	179334	*78928	106441	158829	239154	9734	**
30 Paid-in or capital surplus.....	3382420	-	*4228	*12875	*7688	*2331	581742	*301328	407147	678231	315409	1071443	**
31 Retained earnings, appropriated.	584	-	-	-	-	-	-	-	-	483	-	101	-
32 Retained earnings-unappropriated	-1903464	-	5398	*29439	*33900	*16657	-699786	*-240714	-241737	-437945	-285470	-83206	**
33 Retained earnings (S Corp).....	40954	-	*-31048	*-44714	-	*16499	*30689	*69527	-	-	-	-	-
34 Less: Cost of treasury stock...	43684	-	*107	-	-	-	*5603	*1384	*3222	*302	-	33066	-
35 Total receipts.....	6812600	*78584	770714	*392702	*163367	*68835	1478299	*482190	877045	423133	341140	1736591	**
36 Business receipts.....	6622580	*76218	749274	*376055	*157889	*67490	1434558	*476412	862737	397624	330531	1693793	**
37 Interest.....	45115	*95	*2014	*1644	*935	*134	3328	*4722	6028	9988	6780	9446	**
38 Interest on govt. obligations....	*1304	-	-	-	-	-	-	*105	-	218	534	447	**
39 Rents.....	*9294	-	-	-	-	*514	*305	-	*438	*6981	44	1013	-
40 Royalties.....	*6017	-	*3081	-	-	-	*1134	-	-	*1362	439	2	-
41 Net S-T cap gain less net LT loss	*118	-	-	-	*25	-	-	-	-	*89	4	-	-
42 Net L-T cap gain less net ST loss	*493	-	-	-	*8	*338	-	-	1	-	145	-	-
43 Net gain, noncapital assets.....	1759	*973	-	-	-	*359	*273	*69	*81	-	5	-	-
44 Dividends, domestic corporations.	*1362	-	-	-	*1012	-	-	*71	*20	*99	-	159	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	124558	*1297	*19426	*11923	*3497	-	38701	*811	*7739	*6773	2658	31731	**
47 Total deductions.....	7050840	*99391	770781	*372070	*156006	*45299	1517713	*483166	943597	497042	387898	1777875	**
48 Cost of goods.....	900795	*43728	*29106	*42372	*53936	-	307003	*14954	*177346	*116992	74462	40896	-
49 Compensation of officers.....	470742	*8288	*144448	*105250	*13115	*13149	79478	*17594	28789	17140	9732	33759	**
50 Salaries and wages.....	1866936	*3653	*178896	*40615	*24487	*3732	440424	*110434	290424	106578	89182	578512	**
51 Repairs.....	99710	*858	*9403	*2346	*3038	*1381	22819	*5042	14531	3597	4752	31942	**
52 Bad debts.....	144008	*270	-	-	*421	-	*21600	*4283	*23455	*15880	8351	69748	**
53 Rent paid on business property...	279225	*2491	29521	*24454	*13552	*3212	60272	*11600	29984	15792	15089	73259	**
54 Taxes paid.....	242945	*13746	36133	*11912	*6267	*1812	62414	*15661	33063	16227	14031	31679	**
55 Interest paid.....	151032	*262	*5291	*5180	*407	*564	20768	*6291	14457	11102	10892	75819	**
56 Contributions or gifts.....	1593	-	*122	*8	*89	*10	*301	*57	*338	*627	43	-	-
57 Amortization.....	75757	*53	*55	*3119	*147	*8	17532	*7935	9201	11337	4392	21980	**
58 Depreciation.....	234910	*3813	16377	*9066	*2986	*1467	51470	*14095	33344	19010	17035	66246	**
59 Depletion.....	192	-	-	-	-	-	-	-	-	-	-	192	-
60 Advertising.....	22063	*23	*2466	*35	*1464	*18	4071	*530	4596	3450	2278	3133	**
61 Pension, prof sh, stock, annuity.	28504	-	*7323	*980	-	*815	*9948	*4299	*2574	*255	470	1838	-
62 Employee benefit programs.....	239014	-	*20548	*2441	-	*70	32458	*12955	17455	13358	5960	133770	**
63 Net loss, noncapital assets.....	3962	-	-	-	-	-	*362	*583	*696	1181	120	1022	**
64 Other deductions.....	2289450	*22206	291094	*124294	*36097	*19063	386796	*256850	263345	144516	131111	614079	**
65 Total receipts less total deducts..	-238240	*-20808	-68	*20632	*7361	*23536	-39414	*-976	-66552	-73909	-46758	-41284	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	-239544	*-20808	-68	*20632	*7361	*23536	-39414	*-1081	-66552	-74127	-47293	-41731	**
68 Net income, total.....	272320	-	*35815	*29977	*8416	*23536	*68933	*41342	*27317	*15522	10822	10638	-
69 Deficit, total.....	511864	*20808	*35883	*9345	*1055	-	108347	*42423	*93869	*89649	58115	52369	**
70 Net income (less def), Form 1120-A.	*818	-	*814	*5	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	126022	*-7772	*14604	*23746	-	*22325	*34433	*38686	-	-	-	-	-
73 Statutory special deductions, total	45165	-	*368	*1186	*7658	-	*12548	*50	*4575	*5480	2552	10749	-
74 Net operating loss deduction.....	44351	-	*368	*1186	*7097	-	*12548	-	*4561	*5402	2552	10638	-
75 Dividends received deduction....	*814	-	-	-	*560	-	-	*50	*14	*78	-	112	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	94649	-	*23513	*3503	*758	*1211	*21953	*2656	*22742	*10043	8271	-	-
78 Income tax before credits, total...	31112	-	*7833	*525	*114	*424	*6984	*903	*7761	*3495	2846	226	-
79 Regular tax.....	30614	-	*7833	*525	*114	*424	*6913	*903	*7694	*3396	2812	-	-
80 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*474	-	-	-	-	-	*71	-	*64	*97	26	215	-
83 Environmental tax.....	*24	-	-	-	-	-	-	-	*3	*2	8	11	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	*65	-	-	-	-	-	*65	-	-	-	-	-	-
89 Income tax after credits, total....	31047	-	*7833	*525	*114	*424	*6919	*903	*7761	*3495	2846	226	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Other
medical services

MINOR INDUSTRY 8099 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.....	46410	3106	30010	6283	2557	2302	1673	163	164	69	34	22	25
2 Total assets.....	47181264	-	808704	1012349	860069	1581078	3559559	1136790	2576511	2488800	2353586	3605881	27197937
3 Cash.....	5200899	-	258761	200954	146800	325215	550482	150108	341554	385894	206608	451103	2183418
4 Notes and accounts receivable....	9947940	-	134039	190101	178851	414475	1068146	401688	731113	592357	593275	880134	4763760
5 Less: Allowance for bad debts.	1125942	-	211	*8417	*5193	*14332	69388	22100	85102	70976	113454	128703	608067
6 Inventories.....	692254	-	17017	42929	*17067	55890	63666	*18748	54806	29041	54965	34091	304034
7 U.S. gov't. obligations, total....	1593198	-	-	-	*6525	-	*35527	-	6363	*22184	32163	37626	1452809
8 Tax-exempt securities.....	1320794	-	-	-	-	-	-	-	*577	*4250	-	92	1315875
9 Other current assets.....	4662373	-	52525	64889	74140	62999	185142	112930	322567	158394	265040	449533	2914213
10 Loans to stockholders.....	339841	-	86827	71947	79120	48263	34842	-	*2472	*291	776	196	15106
11 Mortgage and real estate loans...	*58749	-	-	*4619	-	-	-	-	*3277	-	-	69	50784
12 Other investments.....	6032148	-	*11200	*102654	61064	48893	301992	121887	238577	421499	345356	348212	4030815
13 Depreciable assets.....	13608134	-	836824	561276	543842	1286707	1744316	482875	907045	788211	512734	1037526	4906778
14 Less: Accumulated depreciation	5962117	-	622560	325002	312463	780843	813988	215772	284738	320496	189357	343847	1753052
15 Depletable assets.....	*41095	-	-	*737	-	-	-	*40358	-	-	-	-	-
16 Less: Accumulated depletion...	*4660	-	-	*317	-	-	*4343	-	-	-	-	-	-
17 Land.....	426634	-	-	*583	*3851	*29105	66183	*4464	54054	*13899	18553	38401	197541
18 Intangible assets (Amortizable)...	9852543	-	71622	99946	69425	104857	221355	81806	225754	491650	516234	765979	7203914
19 Less: Accumulated amortization	1039072	-	49122	18403	13093	45595	41270	18762	32339	60983	29857	70516	659131
20 Other assets.....	1536454	-	11782	*23853	10132	45443	176538	18917	90530	33586	140550	105983	879139
21 Total liabilities.....	47181264	-	808704	1012349	860069	1581078	3559559	1136790	2576511	2488800	2353586	3605881	27197937
22 Accounts payable.....	4157916	-	82007	143805	68714	243060	549413	183127	209385	220603	174686	219901	2063216
23 Mort, notes, and bonds under 1 yr	3016385	-	130862	151071	204059	147940	581907	138972	284353	202688	159610	164875	850049
24 Other current liabilities.....	8988585	-	219698	148220	208491	208270	526694	248877	484941	487742	425080	699929	5330643
25 Loans from stockholders.....	953192	-	282164	158381	*64001	170791	175856	*21733	*615	*10273	389	65587	3404
26 Mort, notes, bonds, 1 yr or more.	8009317	-	117982	154806	251151	348944	935680	325032	410422	308225	479552	485926	4191597
27 Other liabilities.....	2295127	-	57526	*26765	*-454	195157	245179	19946	78353	171547	103674	147156	1250278
28 Net worth.....	19760742	-	-81534	229302	64107	266916	544830	199103	1108442	1087722	1010595	1822506	13508752
29 Capital stock.....	3243414	-	119255	102440	25864	299277	246446	128771	265619	231805	188940	68837	1570159
30 Paid-in or capital surplus.....	13304397	-	118511	149083	83857	181771	1102365	712420	1340679	1215584	811587	1721624	5866916
31 Retained earnings, appropriated.	*18788	-	*1611	*9061	-	-	-	-	-	*1082	3512	-	3522
32 Retained earnings-unappropriated	4008011	-	-155426	-40300	-75225	-240120	-708075	-682830	-526784	-297822	9612	63735	6661247
33 Retained earnings (S Corp).....	122658	-	-151195	42533	91321	66635	-5679	*41056	*37988	-	-	-	-
34 Less: Cost of treasury stock...	936526	-	*14289	*33515	*61710	*40648	90227	*313	9060	*62926	3057	27690	593092
35 Total receipts.....	94233981	3421425	10085966	4595145	3837137	5382267	10321416	2209597	4104215	4002708	3488674	3962615	38822817
36 Business receipts.....	88762700	2780204	9724927	4528474	3735636	5200147	10066654	2109747	3802453	3800197	3350496	3828371	35835392
37 Interest.....	818025	59720	3045	6617	7515	7222	30356	18814	25786	39276	29036	62175	528462
38 Interest on gov't. obligations....	143973	*2850	-	-	-	-	*32	*817	*2321	*1727	5151	8910	122167
39 Rents.....	83847	*5921	*118	-	*2212	-	13174	*23	*9842	*6483	1462	3439	41173
40 Royalties.....	*30636	-	-	-	-	-	-	-	*803	*502	1513	5358	22460
41 Net S-T cap gain less net LT loss	48934	227	-	*1891	-	-	*46	*6	-	*701	419	559	45084
42 Net L-T cap gain less net ST loss	329317	*28135	*4466	*3349	*1473	*6563	*21888	*11	*35856	60369	6528	1226	159453
43 Net gain, noncapital assets.....	105920	*17110	*24103	*5507	*3292	*37	21651	*1903	*5587	*8556	12727	1404	4041
44 Dividends, domestic corporations.	11732	*513	-	*370	*401	*26	*2	*10	*1216	*5276	4	425	3488
45 Dividends, foreign corporations..	*3	-	-	-	-	-	*-0	-	-	-	-	-	3
46 Other receipts.....	3898894	526744	329307	48938	86608	168271	167612	78266	220350	79621	81339	50747	2061093
47 Total deductions.....	92041836	3242449	9856463	4551420	3741778	5338218	10313781	2305791	4087851	3985440	3452434	3851151	37315060
48 Cost of goods.....	29534713	882812	1186788	675303	943269	1091317	3486557	527525	651091	928065	1020751	752087	17389150
49 Compensation of officers.....	4838289	34635	1745522	943113	437428	819804	392575	80255	58680	39249	45797	34083	207149
50 Salaries and wages.....	17890523	625560	2668275	1190081	968074	1101932	1954052	496459	1327015	936019	648620	1133655	4840691
51 Repairs.....	539950	32722	51278	24031	21978	68183	67425	19866	25883	18007	20648	22130	167801
52 Bad debts.....	740897	31022	*33138	5350	*17635	37158	52480	15151	51874	44425	65527	51556	335580
53 Rent paid on business property...	2096078	91756	291429	141295	99770	214198	242449	70786	125156	80656	49222	103026	586334
54 Taxes paid.....	2326301	110910	323622	179603	135568	182050	319991	44272	139274	71409	76216	145978	597437
55 Interest paid.....	1042434	41694	26970	30713	38978	47480	141181	26495	50050	45116	60964	74712	458080
56 Contributions or gifts.....	28767	*302	1875	*3076	777	1508	1709	*618	1169	*258	1565	1167	14743
57 Amortization.....	356278	16475	8490	11873	8964	10064	24319	8191	14601	27130	17918	35233	173021
58 Depreciation.....	1539533	69856	77202	59264	64803	103590	193742	64264	87070	75654	50958	96444	596687
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	561159	9208	78469	33029	24910	32479	35440	28203	18064	23493	6997	19653	251215
61 Pension, prof sh, stock, annuity.	703577	*5192	264955	42350	46225	71360	63052	*1348	67028	10130	9416	37032	85489
62 Employee benefit programs.....	1822680	99357	102793	58585	65247	74997	241317	35424	95130	210024	43847	101948	694011
63 Net loss, noncapital assets.....	245222	*16112	*15694	*4599	*412	*1253	2189	*677	8530	1220	19943	2687	171905
64 Other deductions.....	27775436	1174836	2979964	1149155	867741	1480847	3095303	886167	1367264	1474585	1314045	1239761	10745768
65 Total receipts less total deducts..	2192145	178976	229504	43726	95358	44048	7635	-96194	16364	17267	36241	111463	1507758
Constructive taxable income from													
66 related foreign corporations.....	1042	-	-	-	-	-	-	-	-	-	9	-	1033
67 Net income (less deficit), total...	2049213	176126	229504	43726	95358	44048	7603	-97011	14043	15541	31099	102554	1386624
68 Net income, total.....	4270035	284864	489609	218539	191179	210115	345157	*73112	199124	135605	110269	159306	1853157
69 Deficit, total.....	2220822	108739	260105	174813	95820	166067	337554	170124	185082	120064	79170	56752	466533
70 Net income (less def), Form 1120-A.	8935	*-245	1730	*7449	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	811331	*46230	311740	69723	124407	66823	118075	*35317	*39016	-	-	-	-
73 Statutory special deductions, total	293305	*19868	15324	33196	*24694	45760	33629	*3088	21970	49371	9773	11792	24839
74 Net operating loss deduction....	285048	*19508	15324	32937	*24414	*45742	33627	*3081	21011	45653	9771	11673	22307
75 Dividends received deduction....	8257	*359	-	*259	*280	*18	*2	*7	*959	*3718	3	119	2533
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	2831784	*213052	27649	*33544	37271	59431	124500	*34022	138096	86706	100498	148356	1828658
78 Income tax before credits, total...	974632	*74850	6451	6885	9201	16931	39947	*11742	48432	30413	34724	51382	643675
79 Regular tax.....	966994	*74390	6451	*6820	9121	16884	39686	*11464	47269	29788	34084	51047	639991
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	4535	230	-	*66	*81	*47	*261	*273	*1057	*543	542	154	1281
83 Environmental tax.....	3072	230	-	-	-	-	-	-	*4	*75	82	98	2403
84 Foreign tax credit.....	188	-	-	-	-	-	-	-	-	-	-	-	188
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	5130	-	-	-	-	-	*13						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	62220	4439	41195	10336	3236	1863	1048	72	*25	*5	-	**	-
2 Total assets.....	8414448	-	1170937	1665169	1188881	1239094	2025401	528175	*308118	*288671	-	**	-
3 Cash.....	2436626	-	380808	552974	309894	243220	660577	143006	*88104	*58043	-	**	-
4 Notes and accounts receivable....	752693	-	24865	78508	67727	186706	183959	*42657	*107919	*60354	-	**	-
5 Less: Allowance for bad debts.....	*40726	-	-	-	-	*6311	*7054	*2511	*22886	*1964	-	-	-
6 Inventories.....	*947	-	*300	*647	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total....	*47409	-	-	-	*1944	-	*45465	-	-	-	-	-	-
8 Tax-exempt securities.....	*24	-	-	-	-	-	*24	-	-	-	-	-	-
9 Other current assets.....	1187214	-	117690	154757	143227	317509	321360	113002	*14257	*5411	-	-	-
10 Loans to stockholders.....	591649	-	162409	145060	93043	83703	105539	*324	*1244	*327	-	-	-
11 Mortgage and real estate loans...	*7789	-	*2547	*3670	-	-	*1572	-	-	-	-	-	-
12 Other investments.....	942578	-	43087	262136	115742	79392	301935	*75608	*6487	*58191	-	**	-
13 Depreciable assets.....	6649732	-	1680382	1444060	971709	719352	1149203	387555	*281705	*15767	-	**	-
14 Less: Accumulated depreciation	4804374	-	1328065	1095492	630432	496750	795084	271413	*180646	*6490	-	**	-
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	105881	-	*1854	*19007	*15835	*49013	*19589	*531	-	52	-	**	-
18 Intangible assets (Amortizable)...	96829	-	26784	23331	*20090	*5708	4535	*14069	*2310	*2	-	-	-
19 Less: Accumulated amortization	51846	-	14472	21830	*5821	*1422	2818	*3999	*1481	*2	-	-	-
20 Other assets.....	492023	-	72750	98340	85923	58974	36601	*29345	*11107	*98983	-	-	-
21 Total liabilities.....	8414448	-	1170937	1665169	1188881	1239094	2025401	528175	*308118	*288671	-	**	-
22 Accounts payable.....	190363	-	62471	*16099	*32467	26398	36623	*6331	*1568	*8407	-	**	-
23 Mort, notes, and bonds under 1 yr	1150975	-	143499	179895	192612	136915	394884	*66497	*25792	*10881	-	-	-
24 Other current liabilities.....	2452556	-	306266	391237	349484	350176	770965	*170212	*93970	*20246	-	-	-
25 Loans from stockholders.....	699064	-	214094	193821	131613	*34184	96190	*17928	*2939	*8295	-	-	-
26 Mort, notes, bonds, 1 yr or more.	1174182	-	197622	184667	206474	174333	202668	*65730	*36343	*106345	-	-	-
27 Other liabilities.....	520367	-	80538	131372	59604	71380	94651	*2464	*73198	*7159	-	-	-
28 Net worth.....	2226941	-	166448	568078	216627	445708	429420	199013	*74309	*127338	-	**	-
29 Capital stock.....	410688	-	135510	73132	23158	34413	55262	64974	*24236	*4	-	**	-
30 Paid-in or capital surplus.....	763548	-	176224	86490	108902	66349	137606	*48051	*35746	*104180	-	**	-
31 Retained earnings, appropriated.	*211	-	-	-	-	-	*211	-	-	-	-	-	-
32 Retained earnings-unappropriated	424205	-	-20473	154632	57494	190072	-20016	*32648	*14782	*15066	-	**	-
33 Retained earnings (S Corp).....	831299	-	-56780	299615	55859	179114	283958	*61445	-	*8088	-	-	-
34 Less: Cost of treasury stock...	203011	-	*68033	45791	*28786	*24241	27601	*8106	*454	-	-	-	-
35 Total receipts.....	42460502	830716	12224132	8168070	5272945	5151669	7480890	1903463	*1110056	*318560	-	**	-
36 Business receipts.....	40333773	811492	11615947	7597345	5079694	4940076	7014323	1866492	*1098453	*309951	-	**	-
37 Interest.....	93906	*3499	10824	24961	6581	18606	22422	*3348	*1326	*2339	-	**	-
38 Interest on govt. obligations....	5374	-	*1481	*407	*415	-	*2231	*839	-	-	-	-	-
39 Rents.....	56687	-	*8403	*3257	*1032	*31310	*12295	*390	-	-	-	-	-
40 Royalties.....	*3591	-	*3509	*11	-	-	-	*72	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*23571	-	-	-	*20	*23195	*58	*205	-	*15	-	-	-
42 Net L-T cap gain less net ST loss	16238	*387	*8675	*324	*5991	*427	*353	*72	-	*7	-	-	-
43 Net gain, noncapital assets.....	6739	*0	*4334	*1856	*2	*286	*51	*43	*160	*7	-	-	-
44 Dividends, domestic corporations.	2944	*74	*155	*393	*1906	*0	*31	*380	-	*3	-	-	-
45 Dividends, foreign corporations..	*11	-	-	*11	-	-	-	-	-	-	-	-	-
46 Other receipts.....	1917670	*15264	570803	539427	177305	137769	429125	31623	*10117	*6237	-	**	-
47 Total deductions.....	40793268	828434	11604514	7784535	5105632	4965248	7226761	1854699	*1107474	*315971	-	**	-
48 Cost of goods.....	636109	*1345	180295	*103705	*61044	*51194	*195546	*42981	-	-	-	-	-
49 Compensation of officers.....	11767602	216773	3864405	2556341	1609542	1651042	1415841	250813	*47785	*155060	-	**	-
50 Salaries and wages.....	13331101	219605	2605585	2342950	1605977	1613277	3251875	925557	*683420	*82856	-	**	-
51 Repairs.....	275543	6378	83699	63558	38447	27215	43789	6283	*4833	*1341	-	**	-
52 Bad debts.....	55151	*309	*10413	*1294	*9833	10062	*16394	*4445	*2400	-	-	-	-
53 Rent paid on business property...	2515189	47799	751648	432819	281544	341973	401373	*159034	*88342	*10657	-	**	-
54 Taxes paid.....	1726348	42201	545761	321492	209323	199810	290057	73185	*37427	*7093	-	**	-
55 Interest paid.....	229411	*2305	52476	39314	38876	24567	45700	*12480	*11558	*2136	-	**	-
56 Contributions or gifts.....	20786	*1	2297	4615	5761	2953	2956	*1716	*433	*54	-	-	-
57 Amortization.....	11990	*239	2098	5856	*565	1134	1722	*13	*362	-	-	-	-
58 Depreciation.....	548883	3619	158965	104284	79415	58587	89015	27535	*26036	*1426	-	**	-
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	415650	4614	181102	69061	57956	13044	82831	*3650	*3088	*305	-	**	-
61 Pension, prof sh, stock, annuity.	903028	*10994	211794	188643	115403	104563	194062	*45816	*28551	*3202	-	**	-
62 Employee benefit programs.....	743392	*7418	195401	111507	94605	103477	137414	*55695	*34760	*3116	-	**	-
63 Net loss, noncapital assets.....	16063	*537	*1239	*4315	*505	*4885	*1984	*1239	*1359	-	-	-	-
64 Other deductions.....	7597022	264297	2757338	1434781	896837	757467	1056203	244257	*137120	*48724	-	**	-
65 Total receipts less total deducts..	1667235	2282	619618	383535	167313	186421	254129	48764	*2583	*2589	-	**	-
Constructive taxable income from													
66 related foreign corporations.....	*1198	-	-	*60	-	*85	*62	*480	*511	-	-	-	-
67 Net income (less deficit), total...	1663059	2282	618136	383187	166898	186506	251960	48405	*3094	*2589	-	**	-
68 Net income, total.....	2030205	52691	751424	436987	193280	209482	305799	*71587	*6147	*2807	-	**	-
69 Deficit, total.....	367146	*50409	133287	53799	26382	*22976	53839	*23182	*3054	*218	-	-	-
70 Net income (less def), Form 1120-A.	14232	-	5660	*7350	*1222	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*112	*112	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1408386	*15553	592539	310322	123310	130581	202268	*34030	-	*-218	-	-	-
73 Statutory special deductions, total	200257	*4974	88744	35818	*13570	19544	30063	*3597	*1625	*2322	-	**	-
74 Net operating loss deduction....	198164	*4923	88635	35511	*12236	19544	30041	*3331	*1625	*2319	-	**	-
75 Dividends received deduction....	2093	*52	*109	*308	*1334	*0	*22	*266	-	*2	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	295212	*1953	38431	63698	41351	54793	62011	*27967	*4522	*485	-	-	-
78 Income tax before credits, total...	99612	*683	12301	20678	14490	18168	21704	*9800	*1583	*205	-	**	-
79 Regular tax.....	99522	*683	12301	20678	14490	18127	21704	*9789	*1583	*170	-	-	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*76	-	-	-	-	*41	-	-	-	35	-	**	-
83 Environmental tax.....	*11	-	-	-	-	-	-	*11	-	-0	-	**	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*139	-	*27	-	-	*92	*18	-	-	*2	-	-	-
88 Prior year minimum tax credit....	*1743	*77	-	-	-	*1494	*142	*14	*14	-	-	-	-
89 Income tax after credits, total....	97731	*606	12274	20678	14490	16581	21544	*9786	*1568	*203	-	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	26111	2794	18402	1971	1119	963	646	114	66	23	5	8	**
2 Total assets.....	8398591	-	454895	317631	381831	678700	1464187	814218	978607	729145	364926	2214450	**
3 Cash.....	1134030	-	121977	69615	60319	172517	236205	103923	120754	63791	25010	159918	**
4 Notes and accounts receivable....	2078769	-	24210	*30552	59923	234029	555926	249729	241937	356912	73799	251751	**
5 Less: Allowance for bad debts.....	108951	-	-	-	-	*18431	17745	*27877	11965	13274	2105	17553	**
6 Inventories.....	163188	-	*5518	*2535	-	*4810	37807	8766	*54173	*9987	11228	28364	**
7 U.S. govt. obligations, total....	*29839	-	-	-	-	*16437	*5644	-	1974	*2724	3060	-	-
8 Tax-exempt securities.....	*205649	-	-	-	-	*316	-	-	-	-	14110	191223	**
9 Other current assets.....	510507	-	9137	*37303	*21337	14968	113901	25509	106915	27595	34462	119381	**
10 Loans to stockholders.....	161542	-	22059	*18375	*39599	*9085	*56592	*8078	*6031	*203	1500	21	**
11 Mortgage and real estate loans...	*46633	-	-	-	-	-	*46525	-	-	-	109	-	-
12 Other investments.....	409739	-	*3545	*7681	*36269	*28435	55508	*103199	64608	*35297	17668	57529	**
13 Depreciable assets.....	4949989	-	653191	230346	324105	333689	759164	505472	540091	258438	197264	1148229	**
14 Less: Accumulated depreciation	2648067	-	443781	130362	180935	190318	485155	238653	213716	131553	101937	531658	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	260919	-	*7050	*30752	*16884	*6338	44122	*23596	53970	*35039	18157	25011	**
18 Intangible assets (Amortizable)...	1250360	-	47584	*43181	*33176	*40401	41559	*48357	*43018	*89707	61484	801892	**
19 Less: Accumulated amortization	381712	-	13074	*22021	*28750	*24848	22969	*12476	*31112	*47518	9062	169882	**
20 Other assets.....	336157	-	17478	*-326	*-97	*51272	37104	*16593	1929	41796	20180	150227	**
21 Total liabilities.....	8398591	-	454895	317631	381831	678700	1464187	814218	978607	729145	364926	2214450	**
22 Accounts payable.....	837792	-	34344	*13334	56978	30793	278513	61060	90100	98611	23689	150370	**
23 Mort, notes, and bonds under 1 yr	374603	-	*16901	*53297	*12081	49739	84147	28168	40796	*40744	7152	41577	**
24 Other current liabilities.....	1960794	-	44359	*38646	52005	221708	417206	273931	228150	254868	180984	248936	**
25 Loans from stockholders.....	464650	-	215577	*4619	*59910	*62755	50206	*16526	*20769	*12466	-	21821	**
26 Mort, notes, bonds, 1 yr or more.	1426667	-	161501	*94457	*106712	141085	179082	201340	143796	*81005	60589	257100	**
27 Other liabilities.....	738571	-	*5368	*25769	*28926	*394	*169958	*9666	63155	110714	35125	289497	**
28 Net worth.....	2595514	-	-23154	87509	65218	172226	285074	223526	391841	130737	57388	1205149	**
29 Capital stock.....	588107	-	155840	65225	11151	15086	36815	4770	167822	102167	469	28762	**
30 Paid-in or capital surplus.....	1882197	-	65509	*92717	*20896	47781	180238	*144401	243180	223409	79395	784671	**
31 Retained earnings, appropriated.	*52474	-	-	-	-	-	*15908	-	-	*36566	-	-	-
32 Retained earnings-unappropriated	-208867	-	-15769	*-51760	15697	-11734	-57253	*-99467	-103232	-264725	-17349	396724	**
33 Retained earnings (S Corp).....	426057	-	-197517	-13215	*18249	*124050	167236	*179419	*84426	*63409	-	-	-
34 Less: Cost of treasury stock...	144454	-	*31217	*5458	*775	*2957	*57869	*5598	*355	*30090	5128	5008	-
35 Total receipts.....	16711081	*157932	2653344	1321940	1574119	1237258	3192215	1217618	1904982	1683736	444818	1323120	**
36 Business receipts.....	16307354	*153259	2638706	1312977	1565448	1185781	3128726	1156318	1837163	1663851	434111	1231013	**
37 Interest.....	50634	*1070	2612	*1771	*2142	*4310	5034	*1279	9342	5893	3712	13469	**
38 Interest on govt. obligations....	14947	-	-	*18	-	-	*1689	*255	*52	*912	1843	10177	**
39 Rents.....	36400	-	-	-	*408	-	-	*206	*7217	*688	3734	24147	**
40 Royalties.....	*46023	-	-	-	-	*25593	-	*1815	*769	*247	47	17550	**
41 Net S-T cap gain less net LT loss	*4199	-	-	-	*66	-	*3895	-	-	-	143	95	**
42 Net L-T cap gain less net ST loss	3843	*54	*4	-	-	*16	*1546	*1130	*1	*794	126	172	**
43 Net gain, noncapital assets.....	2285	*495	-	-	-	*63	*1025	*206	*24	*472	-	-	-
44 Dividends, domestic corporations.	1973	-	*110	*7	*957	*398	*163	-	*141	*74	2	121	-
45 Dividends, foreign corporations..	*3998	-	-	*16	-	-	-	*1	-	-	-	3981	**
46 Other receipts.....	239424	*3054	11912	*7151	*5097	21097	50138	56410	50272	10804	1099	22393	**
47 Total deductions.....	16198989	*167240	2637151	1229982	1559657	1186920	3118777	1122377	1882821	1647256	453855	1192954	**
48 Cost of goods.....	3955551	*4194	312265	*222194	*571150	*100054	439321	166562	724843	1022057	138237	254673	**
49 Compensation of officers.....	833026	*13540	282259	105544	86507	99632	103625	*48186	35290	32290	4408	21744	**
50 Salaries and wages.....	3985352	*48463	394022	*407023	356902	400923	883312	355415	455508	252410	121960	309414	**
51 Repairs.....	161623	*2570	31056	*18923	8393	16019	37108	12414	15923	*8277	3457	7484	**
52 Bad debts.....	178780	-	*1268	*4020	*4469	*30284	63275	*25504	8112	20759	9111	11979	**
53 Rent paid on business property...	905377	*22289	190086	84342	*63164	90229	171066	61592	105849	*32516	25735	58509	**
54 Taxes paid.....	556370	*6337	94311	69843	41868	53180	113158	41977	49334	35183	20361	30818	**
55 Interest paid.....	175106	*182	6223	*14008	10874	13638	35699	17456	18417	15805	7147	35656	**
56 Contributions or gifts.....	3207	-	*1010	-	*21	*184	*229	*172	*393	*239	245	712	**
57 Amortization.....	37877	*1061	7870	*841	*195	*2317	3286	*740	4050	2636	2841	12041	**
58 Depreciation.....	388368	*5136	65555	14480	29139	22400	62761	30573	38222	21719	11186	87196	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	875522	*1353	382660	29437	11620	40310	181593	43814	49834	45687	7323	81890	**
61 Pension, prof sh, stock, annuity.	82734	-	*23616	*14412	*2784	*4291	11945	*5910	*3276	*4111	2727	9662	**
62 Employee benefit programs.....	201360	-	23921	*14106	*4151	13467	26343	*15204	34498	15793	14162	39715	**
63 Net loss, noncapital assets.....	23628	*183	*3772	-	*1114	*734	*656	*20	*2081	*6944	4724	3399	**
64 Other deductions.....	3835107	*61932	817255	230811	367304	299258	985400	296836	337189	130831	80230	228061	**
65 Total receipts less total deducts..	512092	-9308	16193	91958	14462	50338	73438	95241	22161	36480	-9037	130166	**
Constructive taxable income from													
66 related foreign corporations.....	12242	-	-	-	-	-	-	-	-	-	-	12242	**
67 Net income (less deficit), total...	509387	-9308	16193	91940	14462	50338	71748	94986	22109	35567	-10880	132231	**
68 Net income, total.....	854078	*12094	101378	92928	*37564	89013	100763	115361	76212	*48635	4730	175400	**
69 Deficit, total.....	344691	*21402	85185	*988	*23102	*38675	*29015	*20375	*54103	*13068	15610	43169	-
70 Net income (less def), Form 1120-A.	3763	*-3085	*5658	-	*1189	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	351151	*-10075	17461	78911	*21190	*65951	56094	*73949	*26021	*21647	-	-	-
73 Statutory special deductions, total	76910	*3868	*10917	*9110	*2471	*279	*10333	*10122	*7177	*4981	656	16996	**
74 Net operating loss deduction.....	75502	*3868	*10840	*9094	*1801	-	*10203	*10122	*7079	*4929	655	16911	**
75 Dividends received deduction....	1408	-	*77	*16	*670	*279	*130	-	*98	*52	1	85	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	331239	*87	25674	*3919	*5890	*10436	*27536	*31290	*41835	*22009	4074	158489	**
78 Income tax before credits, total...	107284	*13	3955	*588	*934	*3155	*8739	*10768	*14259	*7562	1388	55923	**
79 Regular tax.....	106457	*13	3954	*588	*934	*3155	*8739	*10639	*14207	*7460	1385	55383	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*577	-	-	-	-	-	-	*127	*35	*94	-	321	**
83 Environmental tax.....	250	-	-	-	-	-	-	*2	*18	*9	3	219	**
84 Foreign tax credit.....	*2342	-	-	-	-	*561	*526	*88	*4	*48	168	948	**
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	*897	-	-	-	-	-	-	-	-	*278	18	600	**
89 Income tax after credits, total....	104045	*13	3955	*588	*934	*2595	*8213	*10680	*14255	*7235	1202	54375	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	17691	***	13994	***	1258	*150	*76	*21	*11	*4	4	**	**
2 Total assets.....	2515712	***	347576	***	386348	*91690	*197871	*121222	*171057	*127882	860226	**	**
3 Cash.....	291311	***	77119	***	40632	*34930	*18675	*40501	*26220	*5947	35655	**	-
4 Notes and accounts receivable....	357818	***	*2409	***	*38184	*35027	*36706	*17072	*33859	*87396	89275	**	**
5 Less: Allowance for bad debts.	*5498	***	-	***	-	-	-	*26	*1390	*1582	2500	-	**
6 Inventories.....	*14045	***	*3239	***	-	-	*717	-	-	-	10078	**	**
7 U.S. govt. obligations, total....	-	***	-	***	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*521	***	*521	***	-	-	-	-	-	-	-	-	-
9 Other current assets.....	56740	***	5139	***	*2667	*509	*24440	*918	*10996	*1661	9796	-	**
10 Loans to stockholders.....	38620	***	*12076	***	*20966	*1620	*1269	-	-	-	-	-	-
11 Mortgage and real estate loans...	*22453	***	*20862	***	-	-	*1591	-	-	-	-	-	-
12 Other investments.....	74173	***	*12598	***	*19761	*427	*2483	-	*36	*3588	35280	**	**
13 Depreciable assets.....	1856663	***	412014	***	336143	*72389	*99993	*59540	*77737	*26514	530380	**	**
14 Less: Accumulated depreciation	686839	***	241090	***	125290	*58704	*23720	*10199	*18907	*13538	116288	**	**
15 Depletable assets.....	-	***	-	***	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	***	-	***	-	-	-	-	-	-	-	-	-
17 Land.....	251077	***	*2411	***	*38307	*3522	*28950	*14693	*4950	-	143396	**	**
18 Intangible assets (Amortizable)...	176871	***	42778	***	*3264	*363	-	-	*23425	*8990	96514	**	**
19 Less: Accumulated amortization	39548	***	12867	***	*1005	*73	-	-	*7717	*827	15816	**	-
20 Other assets.....	107303	***	10367	***	*12718	*1681	*6768	*-1278	*21847	*9734	44456	**	**
21 Total liabilities.....	2515712	***	347576	***	386348	*91690	*197871	*121222	*171057	*127882	860226	**	**
22 Accounts payable.....	157999	***	7724	***	*7657	*49727	*17965	*11702	*12903	*12521	33032	**	**
23 Mort, notes, and bonds under 1 yr	57414	***	*15476	***	*12642	*319	*2430	*42	*8037	*10480	597	**	-
24 Other current liabilities.....	292190	***	48490	***	18337	*6791	*24867	*3051	*37644	*32666	113540	**	**
25 Loans from stockholders.....	425634	***	156070	***	*120653	*16342	*2214	-	-	-	-	-	**
26 Mort, notes, bonds, 1 yr or more.	843358	***	97981	***	*129457	*752	*45832	*62609	*45876	*17452	349673	**	**
27 Other liabilities.....	38130	***	*1580	***	*-0	*-0	*359	*221	*11552	*4667	19751	**	**
28 Net worth.....	700987	***	20254	***	97603	*17760	*104204	*43596	*55045	*50095	343634	**	**
29 Capital stock.....	172961	***	25355	***	15063	*401	*60	*1006	*73876	*150	52990	**	**
30 Paid-in or capital surplus.....	465665	***	*45153	***	*49686	*15066	*6783	*23968	*1193	*73898	240573	-	**
31 Retained earnings, appropriated.	-	***	-	***	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	116798	***	-7750	***	*77036	*-11099	*33250	*18622	*-32627	*-23953	50595	**	**
33 Retained earnings (S Corp).....	-50044	***	-38667	***	*-44182	*13391	*64111	-	*12602	-	-	-	-
34 Less: Cost of treasury stock...	*4393	***	*3837	***	-	-	-	-	-	-	523	-	-
35 Total receipts.....	5924520	***	1932081	***	581383	*412222	*401709	*123121	*383980	*487688	990729	**	**
36 Business receipts.....	5817541	***	1925737	***	577912	*410326	*398106	*120557	*379866	*480990	917480	**	**
37 Interest.....	15827	***	1026	***	*1842	*1216	*25	*2564	*667	*178	8215	**	**
38 Interest on govt. obligations....	-	***	-	***	-	-	-	-	-	-	-	-	-
39 Rents.....	*9457	***	-	***	-	-	-	-	*218	-	9239	-	**
40 Royalties.....	42	***	-	***	-	-	-	-	-	-	42	-	**
41 Net S-T cap gain less net LT loss	-	***	-	***	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*189	***	-	***	*124	-	-	-	*65	-	-	-	-
43 Net gain, noncapital assets.....	*1398	***	-	***	*205	-	-	-	*2	-	193	-	**
44 Dividends, domestic corporations.	*512	***	-	***	*29	-	-	-	-	-	483	-	**
45 Dividends, foreign corporations..	-	***	-	***	-	-	-	-	-	-	-	-	-
46 Other receipts.....	79553	***	*5319	***	*1271	*680	*3579	-	*3161	*6520	55078	**	**
47 Total deductions.....	5804917	***	1929462	***	557904	*387123	*368559	*134287	*369781	*460142	973128	**	**
48 Cost of goods.....	1007326	***	138375	***	*71417	*107525	*203766	-	-	*313351	76422	**	**
49 Compensation of officers.....	423785	***	259105	***	56246	*12866	*18288	*782	*4241	*7787	7502	**	**
50 Salaries and wages.....	1874444	***	606895	***	179693	*103831	*68113	*23176	*21770	*15837	440263	**	**
51 Repairs.....	90360	***	32691	***	9747	*6658	*2890	*765	*7611	*1279	10377	**	-
52 Bad debts.....	11233	***	*870	***	*293	-	*46	*10	*315	*614	4360	**	**
53 Rent paid on business property...	440470	***	226540	***	*30800	*10971	*10355	*2071	*20498	*15733	82232	**	**
54 Taxes paid.....	323656	***	100821	***	27886	*36940	*17453	*3193	*21549	*27189	53397	**	**
55 Interest paid.....	117444	***	23036	***	17827	*1718	*1936	*4437	*2700	*13375	35765	**	**
56 Contributions or gifts.....	1633	***	*334	***	*1125	*72	*5	-	-	*77	7	**	-
57 Amortization.....	9688	***	3144	***	*546	*104	-	*78	*1206	*779	3097	**	**
58 Depreciation.....	153962	***	46312	***	15331	*2197	*5129	*4797	*7254	*3738	51119	**	**
59 Depletion.....	-	***	-	***	-	-	-	-	-	-	-	-	-
60 Advertising.....	41917	***	8340	***	2283	*3992	*1814	*729	*1953	*674	18444	**	**
61 Pension, prof sh, stock, annuity.	21602	***	*12568	***	*701	-	*4189	-	*257	*1478	-	-	-
62 Employee benefit programs.....	67573	***	*4796	***	*2173	*12320	*7289	*816	*5086	*15477	13180	**	**
63 Net loss, noncapital assets.....	*9351	***	-	***	-	-	*102	*5	*447	-	585	**	-
64 Other deductions.....	1210474	***	465636	***	141835	*87927	*27186	*93429	*78923	*42755	176378	**	**
65 Total receipts less total deducts..	119603	***	2619	***	23479	*25099	*33150	*-11167	*14199	*27546	17602	**	**
Constructive taxable income from													
66 related foreign corporations.....	-	***	-	***	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	119603	***	2619	***	23479	*25099	*33150	*-11167	*14199	*27546	17602	**	**
68 Net income, total.....	211214	***	46599	***	29246	*27556	*33150	-	*14199	*27546	18796	**	**
69 Deficit, total.....	91610	***	43980	***	*5767	*2457	-	*11167	-	-	1194	-	-
70 Net income (less def), Form 1120-A.	*-2719	***	*-2497	***	*-208	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	***	-	***	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	65731	***	2257	***	*15956	*19047	*25103	-	*4753	-	-	-	-
73 Statutory special deductions, total	44496	***	*11234	***	*21	*7857	-	-	*9273	-	15006	-	**
74 Net operating loss deduction.....	44137	***	*11234	***	-	*7857	-	-	*9273	-	14668	-	**
75 Dividends received deduction....	*359	***	-	***	*21	-	-	-	-	-	338	-	**
76 Public utility div paid deduction	-	***	-	***	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	60248	***	*7140	***	*9014	*652	*8047	-	*173	*27546	3790	**	**
78 Income tax before credits, total...	18612	***	*1650	***	*1677	*98	*2851	-	*339	*9390	2024	**	**
79 Regular tax.....	17539	***	*1650	***	*1677	*98	*2851	-	*26	*9366	1289	**	-
80 Personal holding company tax....	-	***	-	***	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	***	-	***	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*1026	***	-	***	-	-	-	-	*309	-	717	-	**
83 Environmental tax.....	*46	***	-	***	-	-	-	-	*3	-	18	-	-
84 Foreign tax credit.....	*69	***	-	***	-	-	-	-	-	*69	-	-	-
85 U.S. Possessions tax credit.....	-	***	-	***	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	***	-	***	-	-	-	-	-	-	-	-	-
87 General business credit.....	*41	***	*37	***	-	-	-	-	-	-	4	**	-
88 Prior year minimum tax credit.....	-	***	-	***	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	18502	***	*1613	***	*1677	*98	*2851	-	*339	*9322	2020	**	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	15232	*2113	9946	1245	968	567	266	*35	64	19	5	3	**
2 Total assets.....	5127304	-	157000	220771	327047	431715	659966	*271594	1045146	678619	357706	977740	**
3 Cash.....	802155	-	111702	116878	137538	103515	113289	*23884	102419	69684	17304	5942	**
4 Notes and accounts receivable....	652719	-	*5826	*27905	*21098	57942	44333	*36729	227743	59567	102649	68926	**
5 Less: Allowance for bad debts.....	18767	-	-	-	-	*1693	*7372	*235	*3113	*1425	4930	-	-
6 Inventories.....	72846	-	*1812	*1433	*762	*3309	*2625	*20258	10055	*6399	5547	20648	**
7 U.S. govt. obligations, total....	213227	-	-	-	-	*965	*54394	*6920	*20263	*39639	13959	77086	**
8 Tax-exempt securities.....	*46667	-	-	-	-	*4224	-	-	*7768	*12697	-	21978	**
9 Other current assets.....	363743	-	9535	*5625	4087	34104	36944	*10101	70433	*17025	13980	161908	**
10 Loans to stockholders.....	*8023	-	*972	-	*1210	-	-	-	*5457	-	384	-	-
11 Mortgage and real estate loans...	*1458	-	-	-	-	-	-	-	*168	*132	411	747	**
12 Other investments.....	1005545	-	*2164	-	*28493	*64596	*45682	*63190	*167650	*184751	49619	399400	**
13 Depreciable assets.....	2306117	-	*27037	*158915	180295	274889	338857	*148843	379744	*340939	107019	349580	**
14 Less: Accumulated depreciation	1067126	-	*16185	*120132	78800	143240	129887	*82273	155547	*119125	39379	182557	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	465505	-	*9304	*23500	*27027	*26194	*118668	*28260	66091	*65795	63397	37270	**
18 Intangible assets (Amortizable)..	105701	-	*4063	*6298	*988	*14587	*1972	*418	*55204	*1229	19996	946	**
19 Less: Accumulated amortization	28219	-	*2018	*909	*556	*10477	*1502	*376	*9738	471	2039	134	-
20 Other assets.....	197710	-	*2787	*1259	*4905	*2800	*41963	*15874	*100551	*1782	9788	16000	**
21 Total liabilities.....	5127304	-	157000	220771	327047	431715	659966	*271594	1045146	678619	357706	977740	**
22 Accounts payable.....	621826	-	10566	*26360	27535	64875	48445	*36845	195279	47241	14332	150348	**
23 Mort, notes, and bonds under 1 yr	226127	-	*14993	*1197	*74975	*22635	*15032	*10222	*54005	*15262	761	17046	**
24 Other current liabilities.....	877548	-	33900	*37876	41550	70593	91706	*48364	169833	*89272	115836	178617	**
25 Loans from stockholders.....	31049	-	*10501	-	*17094	*1197	-	-	*2256	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	306838	-	*21321	*14703	*43843	*44436	*28725	*7035	*84296	*6720	49708	6050	**
27 Other liabilities.....	666541	-	8195	*1268	*48283	*2672	*29989	*44952	159714	*108564	62694	200209	**
28 Net worth.....	2397376	-	57522	139368	73767	225307	446068	*124175	379763	411560	114375	425470	**
29 Capital stock.....	295579	-	32911	*21747	*23166	*35178	*2044	*43836	*86529	*47480	1	2686	**
30 Paid-in or capital surplus.....	907526	-	*7606	*35526	*41489	*88896	*219532	*115358	*128275	*138537	59121	73186	**
31 Retained earnings, appropriated.	139255	-	*16013	*805	*18183	-	*78550	*373	*21503	*2817	-	1010	**
32 Retained earnings-unappropriated	1089676	-	-2681	81290	22474	107684	145941	*-35392	143794	222725	55253	348588	**
33 Retained earnings (S Corp).....	*-18883	-	*5399	-	*-24282	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	*15777	-	*1726	-	*7263	*6451	-	-	*338	-	-	-	-
35 Total receipts.....	6455827	*13415	343401	257396	377480	788661	547464	*321401	838897	657324	1358935	951454	**
36 Business receipts.....	5535147	*11854	317093	238275	305540	619680	488217	*305123	608066	*605150	1346551	689598	**
37 Interest.....	70333	*69	2876	3572	*4830	2933	10351	*3943	10136	*5703	6877	19043	**
38 Interest on govt. obligations....	5376	-	-	-	-	*310	*54	*694	*1461	*1688	191	978	**
39 Rents.....	26775	-	-	*705	*616	*602	*13	*2903	*1828	*1978	1540	16588	**
40 Royalties.....	*495	-	-	-	-	-	-	-	*490	-	-	5	**
41 Net S-T cap gain less net LT loss	*19085	-	-	-	-	-	*445	-	*714	*1131	11	16785	**
42 Net L-T cap gain less net ST loss	46269	-	*3121	*35	-	*1314	*8434	*207	*4180	*3892	267	24819	**
43 Net gain, noncapital assets.....	1779	-	*80	-	-	*114	*2	*66	*10	*230	7	1271	**
44 Dividends, domestic corporations..	10678	-	*59	-	-	*1329	*307	*281	*3910	*1883	392	2516	**
45 Dividends, foreign corporations..	*634	-	-	-	-	-	*48	-	*3	*72	-	511	**
46 Other receipts.....	739257	*1492	20231	*14750	66494	162378	39594	*8184	208099	*35597	3099	179339	**
47 Total deductions.....	6367955	*15011	353435	263430	358716	761093	540902	*325595	821458	643362	1355317	929637	**
48 Cost of goods.....	2142180	-	*108786	*18983	*47384	*47771	*154755	*88321	91202	*264745	1123323	196911	**
49 Compensation of officers.....	84688	-	*2136	*4000	*28858	*2411	*8237	*6028	23419	*5729	1289	2581	**
50 Salaries and wages.....	1107236	*40	*23612	*21016	*74068	134191	57176	*92353	223760	*128853	89130	263038	**
51 Repairs.....	127763	-	6832	*37641	6056	16613	13783	*4152	13259	*9598	5911	13917	**
52 Bad debts.....	11325	-	*521	-	*1848	*316	*5228	*372	1365	*969	309	397	**
53 Rent paid on business property...	143399	*1096	11180	*3386	*11045	*39695	*8965	*6955	18341	*10529	7748	24459	**
54 Taxes paid.....	151156	*1833	3654	7291	9927	22834	16128	*11034	23809	*18254	9712	26680	**
55 Interest paid.....	42054	-	*2953	*939	*11163	*5232	*3960	*1079	8976	*600	5867	1285	**
56 Contributions or gifts.....	3199	*40	*453	*176	*234	*279	*60	*575	*544	*258	153	428	**
57 Amortization.....	7118	-	*851	*269	*748	*807	*368	*319	*1680	*241	314	1521	**
58 Depreciation.....	143166	*26	*1983	*9949	9877	22523	15124	*10190	21421	*20182	6039	25853	**
59 Depletion.....	1	-	-	-	-	-	-	-	-	-	-	1	**
60 Advertising.....	92308	*1678	13685	*1014	*7604	*6821	*205	*5552	5356	*17226	6088	27078	**
61 Pension, prof sh, stock, annuity.	44149	-	-	-	*1230	*3436	*4529	*1016	16394	*9071	2046	6427	**
62 Employee benefit programs.....	109683	-	-	*872	*4078	*8542	*4969	*7246	24531	*19268	7910	32267	**
63 Net loss, noncapital assets.....	5468	-	-	*32	-	*946	*4	*31	*680	*3774	1	-	-
64 Other deductions.....	2153062	*10299	176789	157863	144597	448676	247410	*90371	346721	134066	89476	306795	**
65 Total receipts less total deducts..	87872	*-1596	-10034	-6033	18764	27568	6562	*-4194	17439	13962	3619	21817	**
Constructive taxable income from													
66 related foreign corporations.....	*57	-	-	-	-	-	-	-	-	*57	-	-	-
67 Net income (less deficit), total...	82553	*-1596	-10034	-6033	18764	27258	6508	*-4889	15978	12331	3427	20839	**
68 Net income, total.....	185093	*406	12579	*6519	39871	37036	*11165	*8191	24359	*13734	5653	25580	**
69 Deficit, total.....	102540	*2002	22613	*12552	*21107	*9778	*4657	*13080	*8381	*1403	2225	4741	**
70 Net income (less def), Form 1120-A.	861	*-320	1266	*-85	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	*2613	*74	*859	-	*1680	-	-	-	-	-	-	-	-
73 Statutory special deductions, total	48181	*332	*3241	*2134	*20672	*9079	*1896	*293	*4844	*1731	377	3583	**
74 Net operating loss deduction.....	37709	*332	*3241	*1094	*20672	*8148	*1681	*97	*1969	*413	63	-	-
75 Dividends received deduction....	8635	-	-	*1040	-	*931	*215	*196	*2875	*1318	314	1746	**
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	134845	*1	7707	*4385	*17519	*27957	*9483	*7898	19515	*12004	5276	23101	**
78 Income tax before credits, total...	38624	*-0	1155	*658	*2948	*8129	*2315	*2583	6723	*4042	1791	8280	**
79 Regular tax.....	38160	-	1155	*658	*2948	*8129	*2255	*2583	6539	*4026	1787	8081	**
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*433	-	-	-	-	-	*60	-	*184	*15	-	173	-
83 Environmental tax.....	30	-	-	-	-	-	-	-	-	-	4	26	**
84 Foreign tax credit.....	*75	-	-	-	-	-	-	-	*46	*13	-	16	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	*18	*19	22	-	-
87 General business credit.....	*60	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	*624	-	-	-	-	-	-	-	*374	*251	-	-	-
89 Income tax after credits, total....	37864	*-0	1155	*658	*2948	*8129	*2315	*2583	6285	*3758	1769	8264	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets												
	Total	Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	63379	2923	46955	6641	2745	1542	2079	216	169	45	36	14	14
2 Total assets.....	30041169	-	1289638	1015246	892748	1052149	3986145	1580053	2588477	1515730	2537355	2098486	11485142
3 Cash.....	3047142	-	439071	267535	212502	190665	642283	175781	257537	130395	255173	233746	242454
4 Notes and accounts receivable....	9933622	-	113974	104390	214872	358160	1518981	664947	1044265	632939	1004344	921390	3355359
5 Less: Allowance for bad debts.....	201287	-	*15	-	-	*195	34350	14033	31582	16905	36642	21150	46415
6 Inventories.....	1108669	-	*10968	*9618	*26417	*28664	156675	58587	150648	63061	68211	75444	460374
7 U.S. govt. obligations, total....	131405	-	*43	-	-	*33487	*9215	*17892	*10634	-	-	4598	55537
8 Tax-exempt securities.....	49739	-	*3725	-	*34459	-	*3983	*2651	*1967	-	2944	10	-
9 Other current assets.....	2517552	-	68138	46134	30960	44989	271557	242771	294563	134605	280100	158158	945576
10 Loans to stockholders.....	429296	-	153827	63461	17439	41401	69523	*9668	*16460	*35547	17465	-	4506
11 Mortgage and real estate loans...	*79658	-	*1	-	-	*5091	*22292	-	*77	-	31689	20508	-
12 Other investments.....	4225275	-	17179	143301	64164	79806	265787	152987	72293	230402	235145	171591	2792620
13 Depreciable assets.....	12821891	-	1721030	994231	850746	675172	2347287	652649	1294219	387918	995021	636759	2266860
14 Less: Accumulated depreciation	7869227	-	1286562	668785	608190	425472	1442864	431003	702403	239519	576583	395313	1092534
15 Depletable assets.....	*21648	-	*18847	-	*8	-	-	*288	-	*14	2491	-	-
16 Less: Accumulated depletion...	*13343	-	*11977	-	*6	-	-	-	-	*14	1346	-	-
17 Land.....	284365	-	*3791	*18807	*21677	*7079	44824	*8747	40275	8918	17584	22805	89857
18 Intangible assets (Amortizable)..	1685640	-	25346	29366	*10979	*18190	66134	22282	26686	35170	263132	136226	1052130
19 Less: Accumulated amortization	313517	-	14498	10100	*7644	*11965	21195	*3580	8480	*14744	68999	24437	127876
20 Other assets.....	2102641	-	26751	17287	24365	7075	66012	*19420	121318	127943	47625	158151	1486694
21 Total liabilities.....	30041169	-	1289638	1015246	892748	1052149	3986145	1580053	2588477	1515730	2537355	2098486	11485142
22 Accounts payable.....	3373402	-	57501	53839	85369	121226	490610	312715	347448	216764	366424	286688	1034819
23 Mort, notes, and bonds under 1 yr	3156267	-	303273	116219	203571	114069	473240	92025	303363	292633	224416	155458	878001
24 Other current liabilities.....	5116561	-	316690	120875	127060	167266	727988	316148	512224	285557	400124	413916	1728715
25 Loans from stockholders.....	1386677	-	683900	97131	165957	*23938	143244	*48289	*66601	*34345	56206	-	67065
26 Mort, notes, bonds, 1 yr or more.	4213719	-	170353	165821	158812	104472	525911	149733	419169	98733	501763	366222	1552729
27 Other liabilities.....	2222232	-	29780	*101	*-2086	60266	195677	77082	60848	39032	131450	237215	1392867
28 Net worth.....	10572312	-	-271859	461260	154064	460911	1429475	584063	878825	548666	856973	638987	4830947
29 Capital stock.....	1600587	-	139191	115198	72890	27452	306049	185923	199122	80073	101253	77863	295571
30 Paid-in or capital surplus.....	7616822	-	210764	66092	88406	43432	391180	297201	467908	420534	969671	1073074	3588560
31 Retained earnings, appropriated.	*708	-	*424	-	-	-	*88	-	*194	-	2	-	-
32 Retained earnings-unappropriated	1153274	-	-369222	204007	-8405	222474	378639	55128	158326	55591	-232376	-404528	1093639
33 Retained earnings (S Corp).....	909363	-	-214228	127458	21174	193924	507984	86220	*139220	*12003	35607	-	-
34 Less: Cost of treasury stock...	708442	-	38789	51496	*20000	*26371	154466	*40409	85946	*19535	17184	107422	146823
35 Total receipts.....	78836610	430822	12329839	4437534	5181633	5272836	13752861	3907941	6478752	2784095	4785177	4171006	15304113
36 Business receipts.....	77260610	426209	12194642	4371521	5160245	5226250	13554549	3804689	6234041	2713993	4663977	4029358	14881135
37 Interest.....	302638	912	14923	9568	8049	2889	21527	15049	13370	15266	21365	30582	149139
38 Interest on govt. obligations....	8045	-	*475	*86	*344	*515	*1811	*58	*765	*45	1338	1306	1303
39 Rents.....	131092	*252	*346	-	*711	*67	4536	*1714	12625	*14209	10026	7166	79441
40 Royalties.....	76541	-	*14626	*7832	-	-	*550	-	*31004	*1367	4590	7689	8883
41 Net S-T cap gain less net LT loss	6302	*29	-	*148	*3337	*23	*101	*531	*68	328	3	1052	683
42 Net L-T cap gain less net ST loss	73817	-	*526	*306	*55	*369	7954	*8584	*1378	*240	12736	26132	15537
43 Net gain, noncapital assets.....	23109	-	*814	*1251	*456	*363	10305	*508	2214	1919	748	2389	2143
44 Dividends, domestic corporations.	29644	-	*590	*900	*87	*719	*2822	*845	*884	*21388	285	130	995
45 Dividends, foreign corporations..	32335	-	-	-	-	-	-	-	*1045	*3359	4746	3572	19612
46 Other receipts.....	892478	*3419	102896	45924	8349	41642	148708	75964	181358	11982	65364	61630	145242
47 Total deductions.....	76767735	420205	12007986	4207980	5148418	5124698	13356020	3736076	6304281	2703352	4728606	4022955	15007558
48 Cost of goods.....	33051292	184591	2518401	900992	2391341	1029744	4494161	1778408	2743269	1857227	2315919	2595574	10241665
49 Compensation of officers.....	5730372	28010	2332451	625779	399943	460390	1140792	140048	196549	55047	122002	107123	122238
50 Salaries and wages.....	15091457	65808	2893266	995773	1006934	1484409	3322742	856546	1366363	275004	778986	416010	1629615
51 Repairs.....	341217	1639	54395	29524	22815	15932	72318	9533	28534	8464	26291	27213	44557
52 Bad debts.....	162716	*609	*14719	*3232	*6642	*6200	25193	16700	13130	*1692	9110	12118	53372
53 Rent paid on business property...	2244164	20898	489104	141296	129407	109631	430875	97724	175738	51516	136500	139395	322082
54 Taxes paid.....	2695431	13813	467161	192602	184890	188749	569703	107999	214251	74741	153333	119188	409002
55 Interest paid.....	751331	*3699	67208	40222	33136	20198	111304	24821	54533	30301	62648	49442	253821
56 Contributions or gifts.....	28776	*200	1908	2962	*1699	1450	5525	1603	1733	858	2112	2079	6646
57 Amortization.....	85211	*338	5993	1944	2374	*3635	7236	3433	8158	1841	10528	7193	32537
58 Depreciation.....	1267921	8591	179205	104952	83257	88923	250057	60600	110913	35467	97658	54075	194223
59 Depletion.....	*3392	-	*2425	-	*17	*184	-	-	-	-	-	-	766
60 Advertising.....	181727	1318	21192	17794	15514	8372	39266	15326	21481	4561	9822	8512	18569
61 Pension, prof sh, stock, annuity.	756124	*236	99521	47851	53188	76719	144018	42147	67714	17552	31406	38181	137592
62 Employee benefit programs.....	1566365	*9925	189201	88348	120810	106055	347840	79510	123096	38813	117184	141421	204162
63 Net loss, noncapital assets.....	49104	*4430	*6111	*438	*1007	*2198	2384	2020	11719	1079	5208	2604	9906
64 Other deductions.....	12761134	76100	2665326	1014271	695443	1521907	2392605	499658	1167102	249188	849899	302829	1326806
65 Total receipts less total deducts..	2068876	10617	322252	229555	33215	148139	396842	171865	174471	80743	56571	148051	296555
Constructive taxable income from													
66 related foreign corporations.....	34946	-	-	-	-	-	-	-	*679	*3401	1363	5188	24316
67 Net income (less deficit), total...	2095777	10617	321777	229469	32871	147624	395031	171807	174385	84100	56596	151932	319568
68 Net income, total.....	3084364	39671	618881	286102	121634	175432	557581	211773	251238	117409	122340	160053	422250
69 Deficit, total.....	988587	29054	297104	56633	88763	*27808	162550	*39966	76853	*33309	65744	8121	102681
70 Net income (less def), Form 1120-A.	2538	*-1	4965	-	*-2427	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-2178	-2178	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	1078987	*7680	297374	136280	48592	112363	253156	107349	*89445	*22696	4051	-	-
73 Statutory special deductions, total	355201	*7107	74275	43179	*3682	*10098	46908	*15086	16478	*41996	21509	26398	48484
74 Net operating loss deduction....	325241	*7107	73905	42550	*3621	*9594	44751	*14420	*14831	*24886	16751	26291	46533
75 Dividends received deduction.....	29960	-	*370	*630	*61	*503	*2157	*666	*1647	*17110	4758	107	1951
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1385590	*17605	67372	88094	43781	33357	241142	89337	146509	52716	98256	133654	373766
78 Income tax before credits, total...	464813	*5906	13413	23535	9904	9711	79960	30932	50428	19295	34524	48045	139159
79 Regular tax.....	451993	*5899	13412	23535	9904	9711	79683	30703	50190	18067	33783	46506	130599
80 Personal holding company tax.....	1	-	-	-	-	-	-	-	-	-	-	1	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	11426	*7	-	-	-	-	*275	*228	*26	*1188	644	1247	7811
83 Environmental tax.....	857	-	-	-	-	-	-	*2	*1	*52	93	175	495
84 Foreign tax credit.....	33157	-	-	-	-	-	*72	*2926	*5698	*1679	756	15367	6659
85 U.S. Possessions tax credit.....	1628	-	-	-	-	-	10	-	-	1618	-	-	-
86 Nonconventional source fuel credit.	*98	-	*98	-									

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, 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	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.....	44083	*2207	34710	5274	1268	403	196	*9	*8	*8	**	**	-
2 Total assets.....	3261928	-	768349	829927	408997	265502	327887	*48060	*93726	*519480	**	**	-
3 Cash.....	533322	-	165497	189083	52000	*10526	50561	*19042	*11326	*35287	**	**	-
4 Notes and accounts receivable....	469114	-	56814	70036	*58734	*41494	*35261	*20830	*31087	*154858	**	**	-
5 Less: Allowance for bad debts.....	*1861	-	*754	-	-	-	*45	*31	-	1030	**	**	-
6 Inventories.....	23411	-	*8960	*4814	*5241	*2808	-	-	*171	*1417	-	**	-
7 U.S. govt. obligations, total....	*35482	-	-	*129	-	*27401	*7952	-	-	-	-	-	-
8 Tax-exempt securities.....	*102304	-	*1	-	-	-	-	-	-	102303	-	**	-
9 Other current assets.....	209838	-	31480	48954	*22891	*10564	*7719	*2208	*40177	*45844	**	**	-
10 Loans to stockholders.....	204428	-	99717	*38148	*21436	*21685	*23441	-	-	-	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	472533	-	65580	166088	*58456	*38617	*45936	*2622	*19985	*75248	**	**	-
13 Depreciable assets.....	2352281	-	1003471	463795	422923	*103975	155244	*4499	*36057	*162316	**	**	-
14 Less: Accumulated depreciation	1621167	-	756489	317100	296955	*55385	84388	*2041	*28467	*80341	**	**	-
15 Depletable assets.....	*317	-	*317	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*317	-	*317	-	-	-	-	-	-	-	-	-	-
17 Land.....	52124	-	*15246	*7880	-	*18648	*6114	-	*2608	*1627	-	**	-
18 Intangible assets (Amortizable)..	446083	-	154887	*104521	*45187	*42973	*89740	*1137	-	*7637	-	**	-
19 Less: Accumulated amortization	208537	-	124997	*14892	*16421	*4700	*45230	*603	-	*1695	-	**	-
20 Other assets.....	192573	-	48936	68470	*35503	*6894	*35584	*396	*-19218	*16008	**	**	-
21 Total liabilities.....	3261928	-	768349	829927	408997	265502	327887	*48060	*93726	*519480	**	**	-
22 Accounts payable.....	162535	-	22980	*19449	*19181	*11379	*23531	*411	*49977	*15627	**	**	-
23 Mort, notes, and bonds under 1 yr	519275	-	116400	100016	115630	*28262	*54738	*218	-	*104011	-	**	-
24 Other current liabilities.....	452504	-	137679	90311	64803	*3280	*18426	*40596	*3160	*94249	**	**	-
25 Loans from stockholders.....	303371	-	150294	62786	*33718	*39013	*15092	-	-	*2467	**	**	-
26 Mort, notes, bonds, 1 yr or more.	597325	-	138364	150621	98746	*72316	*116965	*108	-	*20205	**	**	-
27 Other liabilities.....	104190	-	11948	*2581	*21232	*29687	*26866	*2004	*-94	*9965	-	**	-
28 Net worth.....	1122729	-	190684	404163	55687	81565	72268	*4723	*40683	*272955	**	**	-
29 Capital stock.....	294459	-	45245	66713	28770	13598	68081	*3707	*885	*67461	**	**	-
30 Paid-in or capital surplus.....	384750	-	80112	42764	110196	*54537	*52015	*65	*1057	*44004	**	**	-
31 Retained earnings, appropriated.	*73	-	*73	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	373854	-	-38959	241979	3460	*24832	*-20260	*964	*156	*161681	**	**	-
33 Retained earnings (S Corp).....	150881	-	116490	98484	*-78703	*1554	*-25528	-	*38584	-	-	-	-
34 Less: Cost of treasury stock...	81289	-	*12277	*45777	*8036	*12955	*2040	*12	-	*190	-	**	-
35 Total receipts.....	12861389	*224498	4378093	3217459	2391386	515899	823979	*771560	*24525	*513991	**	**	-
36 Business receipts.....	12496987	*210885	4230762	3126392	2379903	507232	810453	*742770	*23518	*465071	**	**	-
37 Interest.....	46445	*303	3447	17068	*2932	*2940	*4463	*53	-	*15238	**	**	-
38 Interest on govt. obligations....	*25427	-	*87	*52	-	-	-	-	*732	24556	-	**	-
39 Rents.....	9847	-	*5377	*2902	*334	*217	*131	-	-	*886	-	**	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*2921	-	-	*224	-	-	-	-	-	*2697	-	**	-
42 Net L-T cap gain less net ST loss	*8022	-	-	*7356	-	-	-	-	-	*666	**	**	-
43 Net gain, noncapital assets.....	4596	-	*1437	*13	*485	-	*2661	-	-	-	-	-	-
44 Dividends, domestic corporations..	2538	-	*191	*1928	*93	-	*112	-	-	*213	-	**	-
45 Dividends, foreign corporations..	420	-	-	-	-	-	-	-	-	420	-	**	-
46 Other receipts.....	264188	*13309	136791	61524	*7640	*5510	*6158	*28737	*275	*4244	-	**	-
47 Total deductions.....	12182783	*219717	3950710	3110391	2364491	490459	824939	*766188	*22192	*433696	**	**	-
48 Cost of goods.....	1452555	-	169958	*150748	*382172	*13372	*5286	*635204	*1432	*94383	-	**	-
49 Compensation of officers.....	2730074	*33882	1003635	957895	499534	*71046	*143405	*5822	*3032	*11822	**	**	-
50 Salaries and wages.....	3404908	*76112	986151	934902	758304	*224492	279565	*12030	*2825	*130527	**	**	-
51 Repairs.....	79695	*2426	30806	26563	6735	*3624	*4319	*275	*48	*4899	**	**	-
52 Bad debts.....	19868	*46	*5982	*2558	-	*122	*9521	*531	*27	*1081	**	**	-
53 Rent paid on business property...	673960	*17686	329164	154541	76288	*23432	49754	*1635	*257	*21203	**	**	-
54 Taxes paid.....	640656	*11098	219563	141321	119392	23020	32193	*72419	*597	*21052	**	**	-
55 Interest paid.....	119397	*135	40133	24272	19318	*12959	14457	*157	*28	*7939	**	**	-
56 Contributions or gifts.....	2864	*6	924	*1081	*112	*15	*347	*188	-	*189	**	**	-
57 Amortization.....	34501	-	14864	*7877	*4295	*1576	*5709	*62	-	*118	-	**	-
58 Depreciation.....	203901	*4656	74898	42967	34535	*10506	14914	*674	*636	*20115	**	**	-
59 Depletion.....	*5	-	-	-	-	-	*5	-	-	-	-	-	-
60 Advertising.....	56724	*1628	25371	11161	7304	*1802	*5201	*762	*1	*3494	**	**	-
61 Pension, prof sh, stock, annuity.	211990	*1769	56174	78469	*44050	*6061	*15378	-	*104	*9985	**	**	-
62 Employee benefit programs.....	352844	*11987	104196	111691	82929	*14170	*14519	*141	-	*13211	**	**	-
63 Net loss, noncapital assets.....	2531	-	*349	*957	*779	-	*65	*76	-	*306	**	**	-
64 Other deductions.....	2196310	*58286	888544	463388	328743	84262	230298	*36212	*13203	*93374	**	**	-
65 Total receipts less total deducts..	678606	*4780	427383	107067	26896	25440	-960	*5372	*2333	*80295	**	**	-
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	653180	*4780	427296	107015	26896	25440	-960	*5372	*1601	*55739	**	**	-
68 Net income, total.....	773738	*6293	491637	115713	37309	*33902	*22348	*5372	*1601	*59563	**	**	-
69 Deficit, total.....	120558	*1512	64341	8697	*10414	*8462	*23308	-	-	*3823	-	-	-
70 Net income (less def), Form 1120-A.	-1630	*-1253	410	*-788	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	605903	*4472	437606	85586	*35232	*33161	*8346	-	*1500	-	-	-	-
73 Statutory special deductions, total	41041	*294	18768	12963	*68	*352	*7134	-	-	*1462	-	**	-
74 Net operating loss deduction.....	39287	*294	18632	11624	*3	*352	*7056	-	-	*1326	-	**	-
75 Dividends received deduction....	1754	-	*136	*1339	*65	-	*79	-	-	*136	-	**	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	111407	*1485	22404	*15959	*2044	-	*5941	*5372	*101	*58101	**	**	-
78 Income tax before credits, total...	36710	*519	6637	*5104	*471	-	*1715	*1827	*15	*20423	**	**	-
79 Regular tax.....	36396	*519	6426	*5104	*471	-	*1715	*1827	*15	*20319	**	**	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	*222	-	*210	-	-	-	-	-	-	*12	-	-	-
83 Environmental tax.....	92	-	-	-	-	-	-	-	-	92	**	**	-
84 Foreign tax credit.....	*78	-	-	*13	-	-	*2	-	-	63	**	**	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	*655	-	-	*580	-	-	-	-	-	75	**	**	-
88 Prior year minimum tax credit.....	*107	-	-	*100	-	-	-	-	-	7	-	**	-
89 Income tax after credits, total....	35870	*519	6637	*4411	*471	-	*1713	*1827	*15	*20277	**	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	221431	21031	158451	20652	11184	4850	4139	538	386	98	55	29	17
2 Total assets.....	52372474	-	3358168	3209304	3953995	3397630	8002760	3565239	5818267	3457973	3894222	4538151	9176765
3 Cash.....	7774163	-	1055261	679229	841608	718697	1088639	437200	774573	604623	729237	574108	270989
4 Notes and accounts receivable....	11078073	-	247570	536662	625717	658322	1736671	808198	1355299	849369	634094	1199894	2426277
5 Less: Allowance for bad debts.....	201319	-	*670	*167	-	*460	23161	14906	40756	23459	14653	30192	52896
6 Inventories.....	2440495	-	172039	158630	242280	180286	432235	117709	453299	113365	36917	63524	470210
7 U.S. govt. obligations, total....	418396	-	-	*14965	*25098	*6855	*57568	*12863	*20491	*153637	123796	3122	-
8 Tax-exempt securities.....	144002	-	*4227	*39327	-	-	*35736	-	*37688	20188	-	6835	-
9 Other current assets.....	5263811	-	125494	194239	279484	210444	614861	220179	699285	328397	421038	501671	1668719
10 Loans to stockholders.....	1281065	-	329667	270900	117436	115486	199041	50495	29125	*63942	41693	28429	34850
11 Mortgage and real estate loans...	305818	-	*29683	*12183	*2779	*2094	*37900	*135010	*66126	*767	-	-	426
12 Other investments.....	7302603	-	159697	250874	329294	369691	1196974	633211	576036	477883	659379	740277	1909287
13 Depreciable assets.....	21065901	-	3058846	2155633	2411206	1683622	3436349	1318806	2184235	863285	1234709	1104532	1614678
14 Less: Accumulated depreciation	10706649	-	2117164	1294514	1281967	793824	1565576	560635	986892	400138	490271	529962	685706
15 Depletable assets.....	115819	-	*30609	*6414	-	*350	*5	*509	*37732	-	-	40200	-
16 Less: Accumulated depletion...	*10960	-	*4295	*6293	-	*70	-	*302	-	-	-	-	-
17 Land.....	1014131	-	25149	50171	125592	71570	238414	147235	116094	37436	13096	119800	69576
18 Intangible assets (Amortizable)...	3421564	-	167659	92645	406286	144946	295809	168999	331169	241551	378984	529364	664151
19 Less: Accumulated amortization	878508	-	63566	54455	237584	34313	62906	48526	76522	95083	73004	100603	31947
20 Other assets.....	2544069	-	137961	102861	66767	45085	284199	139193	241285	222210	199207	287152	818149
21 Total liabilities.....	52372474	-	3358168	3209304	3953995	3397630	8002760	3565239	5818267	3457973	3894222	4538151	9176765
22 Accounts payable.....	6374550	-	333773	453571	370354	426942	1116600	356255	725855	348900	365565	523356	1353379
23 Mort, notes, and bonds under 1 yr	5488156	-	457573	244148	541227	232789	820968	408149	573912	200039	236024	425325	1348004
24 Other current liabilities.....	6105108	-	541289	419486	421085	388391	984495	479448	894559	485864	301618	439469	749405
25 Loans from stockholders.....	5390418	-	1887680	603140	615110	414800	1037659	291003	199672	*148158	126669	3001	60526
26 Mort, notes, bonds, 1 yr or more.	10415697	-	850561	474435	886861	658663	1752841	554791	1200623	516749	833515	963632	1724828
27 Other liabilities.....	3216802	-	148503	55833	208625	81941	354861	221844	438415	263809	326407	214284	902281
28 Net worth.....	15381742	-	-861210	958692	910733	1195904	1935337	1253748	1785231	1494455	1701426	1969085	3038342
29 Capital stock.....	4955931	-	627421	235945	438298	318167	793805	604688	414810	908666	150268	169360	294503
30 Paid-in or capital surplus.....	15378332	-	650422	349900	798154	462932	1564695	1023232	2027976	1129111	2821871	2048142	2501898
31 Retained earnings, appropriated.	*88603	-	*8138	*5998	-	-	*5409	*23433	-	-	-	-	45626
32 Retained earnings-unappropriated	-4699286	-	-578163	225281	-273070	120091	-816208	-62742	-988273	-670829	-1047431	-331394	283452
33 Retained earnings (S Corp).....	793758	-	-1466962	183193	83314	341156	492352	283474	423615	158079	86719	87371	121446
34 Less: Cost of treasury stock...	1135597	-	102067	41625	135963	46442	104716	*58336	92898	*30572	310002	4394	208582
35 Total receipts.....	99087906	1891417	22986288	12299892	11639640	7756439	11693564	4808518	9796890	3413056	2943222	3356643	6502338
36 Business receipts.....	95524444	1550321	22778714	12102765	11333746	7649093	11286501	4632630	9391904	3099143	2745416	3142865	5811345
37 Interest.....	695827	47843	23097	24901	25811	22196	64889	14510	59218	51721	47257	121154	193228
38 Interest on govt. obligations....	22924	13	*849	*2098	*2772	*1109	3666	*1329	3749	*2280	619	4084	356
39 Rents.....	79264	*503	*1095	*15423	*4598	*6998	8483	*5376	14742	*1742	1434	8461	10409
40 Royalties.....	324901	*10804	*5304	*11060	*3501	*53	*38477	*1271	*12467	*30252	6104	446	205161
41 Net S-T cap gain less net LT loss	26281	*14	*8933	*4651	*707	*1011	*7578	-	*242	*1442	651	330	722
42 Net L-T cap gain less net ST loss	399041	*35611	16161	19248	*128979	*5891	*26766	*35930	20578	*22735	10997	3943	72203
43 Net gain, noncapital assets.....	291178	168245	19402	11482	2260	*4871	55271	6166	4263	*1196	6410	3237	8375
44 Dividends, domestic corporations..	28716	10845	*881	*2277	*2254	*3937	1580	*1396	*494	*1341	16	256	3440
45 Dividends, foreign corporations..	30139	-	*57	-	-	-	*3586	*324	*167	*383	2226	2836	20559
46 Other receipts.....	1665192	67218	131795	105986	135010	61281	196765	109587	289067	200820	122093	69030	176540
47 Total deductions.....	97172023	1938501	22075861	11873557	11312539	7462650	11715228	4801183	9895909	3248015	3028675	3435710	6384194
48 Cost of goods.....	34306976	375772	5734558	2889790	3943182	2807351	4607082	2202180	4216373	1175257	1298618	1186389	3870425
49 Compensation of officers.....	9203858	153906	3583270	1858654	1278483	611408	771178	184547	387496	113639	151969	43779	65529
50 Salaries and wages.....	18076444	396833	3148814	2646563	2151229	1494724	2321447	823559	2197789	652837	515069	839687	887895
51 Repairs.....	734937	13440	147525	90833	85970	44462	82525	145755	41227	20236	13615	24508	24840
52 Bad debts.....	266347	45364	11129	9957	42739	13418	50549	7646	22941	23878	9661	16610	12454
53 Rent paid on business property...	3226352	83239	961545	504975	380289	228661	292942	138230	197875	98482	93164	106194	140756
54 Taxes paid.....	3190332	69119	929691	444713	344010	223000	326655	162794	295385	97018	58909	88202	150836
55 Interest paid.....	1335203	67912	116511	73189	132236	73420	207148	52739	138009	92384	75606	110839	195210
56 Contributions or gifts.....	24069	*313	6215	2315	2688	1756	3767	569	1907	375	479	1958	1726
57 Amortization.....	296843	13411	20409	16233	57897	14076	33215	15050	31090	34878	19852	14512	26219
58 Depreciation.....	2111597	41037	327984	245670	225374	181297	326751	96291	209728	70177	165468	114006	107812
59 Depletion.....	*11477	*4996	-	-	-	-	*5659	-	*718	-	-	-	105
60 Advertising.....	893068	15774	255745	95799	75898	106924	137209	27355	94203	18615	23651	16814	25081
61 Pension, prof sh, stock, annuity.	963859	19963	304075	111478	97956	56481	87669	20884	100678	29024	20719	29044	85889
62 Employee benefit programs.....	1344017	32202	186984	164664	106094	68931	163183	82857	209265	61618	73009	45258	149951
63 Net loss, noncapital assets.....	185076	*37812	*1388	*401	8717	*1623	38293	20901	5036	1794	894	48554	19663
64 Other deductions.....	21001568	567407	6340017	2718323	2379777	1535117	2259957	819825	1746190	757804	507993	749357	619802
65 Total receipts less total deducts..	1915883	-47084	910427	426335	327101	293789	-21664	7335	-99019	165041	-85453	-79068	118143
Constructive taxable income from related foreign corporations.....	30042	-	-	-	-	-	-	-	*1685	*1106	7899	825	18527
67 Net income (less deficit), total...	1923002	-47096	909578	424237	324329	292681	-25331	6006	-101084	163867	-78173	-82327	136315
68 Net income, total.....	5946101	292846	1760798	664825	607895	507342	604310	288934	361980	313340	154485	125956	263392
69 Deficit, total.....	4023099	339942	851220	240588	283566	214661	629640	282927	463063	149473	232657	208283	127077
70 Net income (less def), Form 1120-A.	-5548	*-1535	-15202	30544	*-19356	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	6955	6955	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	2447280	-67277	952760	360035	366222	320190	174381	96472	98443	126855	52972	17083	-50856
73 Statutory special deductions, total	627446	138680	109659	62431	49162	34746	72882	24426	72992	21874	3038	25995	11561
74 Net operating loss deduction....	601104	131089	108988	61268	47575	31439	68204	*29988	72479	*21261	3027	24905	7874
75 Dividends received deduction....	26342	7591	*670	*1163	*1587	*3308	4678	*1432	*513	*613	11	1090	3687
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	1591301	78670	165341	171539	130533	85919	183155	89786	99325	158896	91862	83718	252556
78 Income tax before credits, total...	474388	29203	29172	34490	28124	21646	57810	30422	36065	55385	32016	29914	90138
79 Regular tax.....	463121	26241	29809	34490	27979	21524	55766	30255	33799	54537	31860	28865	87995
80 Personal holding company tax....	-0	-	-	-	-	-	-	-	-	-	-0	-	-
81 Recapture taxes.....	*5	-	-	-	-	-	*5	-	-	-	-	-	-
82 Alternative minimum tax.....	10461	2221	*17	-	*145	*120	*2034	*166	222				

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	7631	2425	3898	*628	*334	*204	*109	*29	*4	-	-	-	-
2 Total assets.....	859578	-	20333	*105074	*114188	*142837	*232095	*186229	*58822	-	-	-	-
3 Cash.....	117360	-	4804	*3591	*43379	*37781	*10766	*12955	*4084	-	-	-	-
4 Notes and accounts receivable....	55529	-	*1050	*63	*13740	*9997	*78	*15539	*15063	-	-	-	-
5 Less: Allowance for bad debts.....	*17	-	-	-	-	*17	-	-	-	-	-	-	-
6 Inventories.....	57998	-	*1957	*21833	*7092	*11828	*520	*5959	*8810	-	-	-	-
7 U.S. govt. obligations, total....	*21031	-	-	*5154	-	*15877	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*26	-	-	-	-	*26	-	-	-	-	-	-	-
9 Other current assets.....	23196	-	*2245	*12552	*1313	*3227	*1963	*1896	-	-	-	-	-
10 Loans to stockholders.....	*10856	-	*5153	*5272	-	*432	-	-	-	-	-	-	-
11 Mortgage and real estate loans...	*3194	-	-	*3138	-	*56	-	-	-	-	-	-	-
12 Other investments.....	269854	-	-	-	*31338	*10940	*96531	*131046	-	-	-	-	-
13 Depreciable assets.....	320694	-	*6584	*54057	*28232	*78173	*124458	*20049	*9143	-	-	-	-
14 Less: Accumulated depreciation	94816	-	*1829	*18206	*12105	*28380	*27356	*3437	*3504	-	-	-	-
15 Depletable assets.....	*461	-	-	-	*461	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*385	-	-	-	*385	-	-	-	-	-	-	-	-
17 Land.....	*43732	-	-	*13970	-	*3019	*25133	*1610	-	-	-	-	-
18 Intangible assets (Amortizable)...	*1029	-	-	-	*28	*162	*123	*716	-	-	-	-	-
19 Less: Accumulated amortization	*302	-	-	-	*28	*48	*123	*102	-	-	-	-	-
20 Other assets.....	30138	-	*369	*3652	*1123	*-236	*4	*-0	*25227	-	-	-	-
21 Total liabilities.....	859578	-	20333	*105074	*114188	*142837	*232095	*186229	*58822	-	-	-	-
22 Accounts payable.....	83721	-	*1033	*10619	*2491	*14910	*313	*10822	*43532	-	-	-	-
23 Mort, notes, and bonds under 1 yr	*53005	-	-	*94	*16778	*343	*35445	*345	-	-	-	-	-
24 Other current liabilities.....	7740	-	*206	-	*3577	*2232	*498	-	*1227	-	-	-	-
25 Loans from stockholders.....	106993	-	*6966	*33650	*17742	*30676	*17958	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	171368	-	*322	*53569	*13298	*12784	*91379	*16	-	-	-	-	-
27 Other liabilities.....	16436	-	*1565	*-0	*3846	*44	*1963	*269	*8750	-	-	-	-
28 Net worth.....	420316	-	10242	*7142	*56455	*81848	*84540	*174777	*5313	-	-	-	-
29 Capital stock.....	108876	-	15629	*12967	*5242	*28421	*2395	*42974	*1250	-	-	-	-
30 Paid-in or capital surplus.....	197741	-	*7396	*4738	*42751	*80632	*5832	*56392	-	-	-	-	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	44211	-	-9572	*-2865	*-614	*-25096	*6929	*75428	-	-	-	-	-
33 Retained earnings (S Corp).....	72875	-	*174	*-7699	*9076	*-2107	*69384	*-16	*4063	-	-	-	-
34 Less: Cost of treasury stock...	*3386	-	*3385	-	-	*1	-	-	-	-	-	-	-
35 Total receipts.....	1212287	*28117	64572	*506802	*297077	*84761	*12603	*72828	*145526	-	-	-	-
36 Business receipts.....	1174193	*26371	64528	*506801	*282720	*75278	*9021	*65194	*144280	-	-	-	-
37 Interest.....	11869	*1705	*44	-	*1806	*2561	*240	*5513	-	-	-	-	-
38 Interest on govt. obligations....	-	-	-	-	-	-	-	-	-	-	-	-	-
39 Rents.....	*3414	-	-	-	*1904	*1510	-	-	-	-	-	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*3376	*41	-	-	-	-	*3335	-	-	-	-	-	-
43 Net gain, noncapital assets.....	1219	-	-	-	1219	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations.	*80	-	-	-	-	*80	-	-	-	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	18137	*-0	-	*-0	*9429	*5333	*7	*2121	*1246	-	-	-	-
47 Total deductions.....	1218561	24522	74722	*523432	*278621	*88588	*10287	*73448	*144941	-	-	-	-
48 Cost of goods.....	747486	*2666	*34214	*395353	*79600	*61780	-	*47767	*126106	-	-	-	-
49 Compensation of officers.....	*19111	-	-	*4151	*10008	-	-	*1204	*3749	-	-	-	-
50 Salaries and wages.....	49862	*2211	*1581	*19022	*4398	*8878	*463	*8688	*4620	-	-	-	-
51 Repairs.....	6712	-	*1474	*2647	*140	*242	*1645	*163	*400	-	-	-	-
52 Bad debts.....	*6328	-	*6325	-	-	-	-	*3	-	-	-	-	-
53 Rent paid on business property...	33621	*3288	*7143	*18376	*715	*1692	*66	*833	*1509	-	-	-	-
54 Taxes paid.....	18449	*633	1957	*4346	*6290	*3013	*997	*613	*601	-	-	-	-
55 Interest paid.....	15653	*5600	*40	*3886	*2634	*1	*3063	*350	*80	-	-	-	-
56 Contributions or gifts.....	*58	-	-	-	*1	*57	-	-	-	-	-	-	-
57 Amortization.....	*23	-	-	-	-	*23	-	-	-	-	-	-	-
58 Depreciation.....	18882	-	*758	*8284	*2296	*1761	*2170	*2657	*956	-	-	-	-
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	3760	*453	*520	*2130	*210	*439	*4	*3	-	-	-	-	-
61 Pension, prof sh, stock, annuity.	*3801	-	-	-	*2737	-	-	-	*1064	-	-	-	-
62 Employee benefit programs.....	*3945	-	*88	-	-	*3134	-	*723	-	-	-	-	-
63 Net loss, noncapital assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
64 Other deductions.....	290870	*9672	20623	*65236	*169590	*7568	*1879	*10445	*5857	-	-	-	-
65 Total receipts less total deducts..	-6275	3595	-10150	*-16630	*18456	*-3827	*2315	*-620	*585	-	-	-	-
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income (less deficit), total...	-6275	3595	-10150	*-16630	*18456	*-3827	*2315	*-620	*585	-	-	-	-
68 Net income, total.....	53299	*10496	*2128	*2681	*31903	*1702	*3388	*415	*585	-	-	-	-
69 Deficit, total.....	59573	*6900	12278	*19311	*13447	*5529	*1073	*1035	-	-	-	-	-
70 Net income (less def), Form 1120-A.	*-5376	*18	*-5394	-	-	-	-	-	-	-	-	-	-
71 Net income (less def), Form 1120-F.	*-27	*-27	-	-	-	-	-	-	-	-	-	-	-
72 Net income (less def), Form 1120S..	-12690	*-4674	-	*-18359	*9076	*-518	*1202	*-2	*585	-	-	-	-
73 Statutory special deductions, total	*17517	*18	*1988	*967	*12947	*56	*1124	*415	-	-	-	-	-
74 Net operating loss deduction....	*17461	*18	*1988	*967	*12947	-	*1124	*415	-	-	-	-	-
75 Dividends received deduction....	*56	-	-	-	-	*56	-	-	-	-	-	-	-
76 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
77 Income subject to tax.....	24410	*10477	*139	*1263	*9867	*1646	*1018	-	-	-	-	-	-
78 Income tax before credits, total...	5007	*2047	*21	*189	*2349	*247	*154	-	-	-	-	-	-
79 Regular tax.....	5007	*2047	*21	*189	*2349	*247	*154	-	-	-	-	-	-
80 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Environmental tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
85 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
87 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
89 Income tax after credits, total....	5007	*2047	*21	*189	*2349	*247	*154	-	-	-	-	-	-

**Returns
with
net income**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2455492	87814	1216733	418161	259254	189817	204295	31494	20458	8993	6444	5772	6258
2 Total assets.....	22875715130	-	40905140	68204716	92203202	134231770	429793055	218419576	314824156	320652803	461877100	982734359	19811869253
3 Cash.....	832070098	-	12355517	14553526	16707749	20997903	49284487	20127767	24886213	22180854	26146066	41685609	583144408
4 Notes and accounts receivable....	4885120749	-	4160407	10006014	16963584	28295575	105532485	54228906	82651225	89026367	132103845	231856159	4130296182
5 Less: Allowance for bad debts.....	107655812	-	54122	98884	182889	198964	1174632	819369	1670225	1893906	3044342	5173545	92804934
6 Inventories.....	807005824	-	4078574	9747824	14340290	23581370	92479867	49332556	59048455	38448381	36877882	53862333	425208292
7 U.S. govt. obligations, total....	1289208414	-	42052	145828	274217	492821	2937652	2706476	9685618	22344514	43962270	87425386	1119191580
8 Tax-exempt securities.....	601885476	-	26071	44901	165556	363561	1580238	1234303	3163541	6941171	14230956	38623949	535511229
9 Other current assets.....	1620431463	-	1627719	3131387	4885359	6363002	21775623	12136805	16926314	15110376	19545245	48674467	1470255166
10 Loans to stockholders.....	65069337	-	3505654	4193805	3600133	3477365	6441043	1919309	1894980	1251429	1199710	1517596	36068312
11 Mortgage and real estate loans...	1600161068	-	140655	599017	908721	1546231	3816537	1541251	4206282	9192125	26926446	65246832	1486036971
12 Other investments.....	6749938419	-	1120599	2969919	4663674	7909838	27777071	17382151	33246965	48516589	84811917	256773806	6264785890
13 Depreciable assets.....	4500034876	-	46048182	54041000	60789600	79415509	216620353	100862674	128411716	99359356	104066187	199074768	3411345531
14 Less: Accumulated depreciation	2126367387	-	34624831	36914677	39221933	50107705	128125065	55942813	67655239	49778449	49640969	91744803	1522610901
15 Depletable assets.....	115748424	-	141284	562523	201346	534865	1235876	689105	1436508	1145256	2219740	3702826	103879095
16 Less: Accumulated depletion...	56101959	-	52064	464509	105722	394909	682240	240958	705178	498095	1187847	1701934	50114001
17 Land.....	161757415	-	573511	2118152	4381588	7386977	17969589	6946896	8515803	6976360	6977728	9670457	90720354
18 Intangible assets (Amortizable)...	566903641	-	1909364	2779471	2562630	2553509	7583553	4210999	7543123	7839862	12368042	27768281	489784805
19 Less: Accumulated amortization	124051931	-	1122967	1329700	1139703	1170117	3196255	1895324	3147792	2371694	3207113	6430025	99041242
20 Other assets.....	1494557016	-	1029537	2119119	2409001	3139438	7936872	3998841	6385848	6862308	8001338	22442198	1430232516
21 Total liabilities.....	22875715130	-	40905140	68204716	92203202	134231770	429793055	218419576	314824156	320652803	461877100	982734359	19811869253
22 Accounts payable.....	178994035	-	4627614	7680557	11898439	19770106	68511044	33029503	42945822	34683308	39234490	70040284	1146572868
23 Mort, notes, and bonds under 1 yr	1710471267	-	3664443	5297434	7276123	11227035	53762408	34802109	41098712	26317037	25085602	43623376	1458316987
24 Other current liabilities.....	6257568225	-	4831228	6168058	6869800	10713550	38969554	22170258	46263563	83328154	160980677	309144997	5568128385
25 Loans from stockholders.....	167261393	-	9678226	9947064	8002737	9873359	21877804	6492303	7375909	3766238	2798686	5003523	82445544
26 Mort, notes, bonds, 1 yr or more..	2613591072	-	7366121	11505928	15503135	21423823	65965231	31957552	44796973	36002780	42123559	62600036	2244885934
27 Other liabilities.....	3240332051	-	689116	1536718	1692548	3207773	10249436	6237171	10721852	11040652	15784745	49329598	3129842441
28 Net worth.....	7407497086	-	10048392	26068957	40960421	58016124	170457578	83730680	121621325	125514633	175869340	413532544	6181677093
29 Capital stock.....	173923311	-	6319003	6723910	7344980	8564005	22690610	11627433	15215362	17409545	24791908	65291663	1553340390
30 Paid-in or capital surplus.....	4599795538	-	4935678	6873303	5849993	8524517	26217956	15798674	34187448	53379132	91693352	249793794	4102541690
31 Retained earnings, appropriated.	98605765	-	191680	201570	684125	584508	1520434	425305	766572	931655	1145584	3866673	88284759
32 Retained earnings-unappropriated	2251210062	-	780247	8949156	20693154	29703549	75427478	28877881	38107151	34357663	46496521	103865983	1863951278
33 Retained earnings (\$ CORP).....	216862291	-	-61204	5759198	9743847	14887086	55340691	31015295	38401595	23389603	16162836	14914520	7308823
34 Less: Cost of treasury stock..	1498299879	-	2117013	2438180	3355678	4250441	10739590	4013909	5056804	3952964	4420862	24204591	1433749846
35 Total receipts.....	11853634626	129470864	316379547	278207208	285725444	360153030	1105139029	518056574	620905010	408655809	367253429	581533836	6882154846
36 Business receipts.....	10291214999	72501058	309433212	272099916	279657176	351901171	1081733567	506582756	603373180	388001695	337583798	516431036	5771916488
37 Interest.....	907427929	44706837	279991	484818	654696	914328	2985607	1607391	4014276	8083387	16333174	35243280	792122117
38 Interest on govt. obligations....	32338389	319951	2458	8561	27350	39940	185777	131833	316307	570401	1034214	2706814	26994783
39 Rents.....	72780927	796617	258812	308834	456325	622057	1546855	577751	1234865	858249	1243750	2898441	61978372
40 Royalties.....	52694299	151046	165108	151834	40638	96724	369357	165986	352469	374046	576887	2177764	48161641
41 Net S-T cap gain less net LT loss	38930287	520618	49665	85305	19686	85292	202449	103488	250058	393875	851570	2219122	34149160
42 Net L-T cap gain less net ST loss	55830624	1808197	567379	413683	722577	606684	1949441	905908	1522493	1186712	1629495	2658936	41859118
43 Net gain, noncapital assets.....	34488351	2716513	618243	446845	485961	639418	1695073	841275	905520	814179	730822	1259334	23335169
44 Dividends, domestic corporations..	21627265	113594	11075	49966	70900	98957	353119	151537	228207	295075	228531	590076	19436227
45 Dividends, foreign corporations..	34022177	63188	*442	*1057	*3099	3095	39904	17712	99748	206126	278056	999028	32310722
46 Other receipts.....	312279380	5773245	4993163	4256390	3587036	5145417	14078421	6970937	8607886	7872064	6753764	14350007	229891051
47 Total deductions.....	10981087756	115503917	293106255	263226527	270761408	343420930	1059697896	496398601	592639977	385608024	341706960	532438270	6286578992
48 Cost of goods.....	6569402356	41176091	106593227	125294505	154398237	212340502	744299990	373496423	446711959	283270318	234535929	341362665	505950412
49 Compensation of officers.....	224422996	2128136	43314450	28054179	19742032	19844183	39675873	11686166	10743280	5842327	4938732	6155546	32298092
50 Salaries and wages.....	943356404	9166690	40934933	33886789	30879252	35340324	90837034	37075532	43391146	29498617	28586029	47688175	516071883
51 Repairs.....	96603847	610333	2636757	2729361	2448712	2632084	6652680	2460733	2594171	1798566	175710	3243582	66511159
52 Bad debts.....	49991186	1602039	221598	407525	479679	737542	2352941	890042	1192301	950534	917802	1700156	38539027
53 Rent paid on business property...	168842600	1949941	12852642	9514012	7588590	7954647	17224646	5469316	6370641	4125255	4336057	7010753	84446100
54 Taxes paid.....	263880949	2331255	9699055	8212704	7953510	9027497	23022962	9179259	10359782	6934043	6758398	12963871	157438612
55 Interest paid.....	624673698	34395931	1522325	1904788	2317402	3310813	10907156	5447976	7734095	7389777	11293756	21201123	517248555
56 Contributions or gifts.....	7360628	46525	63719	66784	79328	98686	250167	112002	161336	140837	178408	360054	5804600
57 Amortization.....	30782866	307921	180850	221180	229713	232381	777432	480263	683090	740224	885561	1779866	24264384
58 Depreciation.....	345718082	2498073	4113690	4548073	5016351	6478386	17038790	7724528	10171675	7618010	8224437	14927002	257359067
59 Depletion.....	8030407	34247	14384	26047	28564	18120	81733	103076	120946	135849	173787	231061	7062593
60 Advertising.....	126817072	781852	3660362	2699375	2564165	2926777	7710422	3618984	4790806	3702575	3692003	6972828	83696923
61 Pension, prof sh, stock, annuity..	59295279	372375	2833997	1548972	1350923	1478205	4145331	1689581	1968169	1491629	1371201	3448659	37596238
62 Employee benefit programs.....	134849156	1017451	2263809	2089539	2240595	2940543	8266695	3838993	4916203	3834114	3674354	7759256	92007603
63 Net loss, noncapital assets.....	9911970	312483	93931	45977	64112	98806	235054	195857	332199	258403	266593	811396	1797160
64 Other deductions.....	1317148262	16772573	62107427	41976716	33380242	37433255	86218991	32956871	40398178	27876946	30118200	54822277	853086585
65 Total receipts less total deducts..	872546870	13966947	23273293	14980681	14964036	16732100	45441133	21657973	28265033	23047785	25546470	49095566	595575854
Constructive taxable income from													
66 related foreign corporations.....	40444864	292716	-	-	-	*85	12259	*16849	56107	213648	190321	783352	38879528
67 Net income, total.....	880653345	13939712	23270834	14972120	14936686	16692245	45267615	21542989	28004833	22691032	24702576	47172104	607460599
68 Net income, Form 1120-A.....	951092	28817	555149	253066	113331	*731	-	-	-	-	-</		

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

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 under 250,000	250,000 or more
1 Number of returns.....	79320	2938	28728	13703	14199	11057	7816	478	237	87	36	28	14
2 Total assets.....	54468460	-	1056004	2178893	5199856	7914667	14186187	3443831	3424562	3082384	2556135	3695217	7730723
3 Cash.....	4507109	-	242928	351700	682168	819205	1026138	379544	325403	227160	118345	98503	236016
4 Notes and accounts receivable....	5798435	-	102778	122241	310472	511252	1102037	636425	598259	395053	562150	609547	848221
5 Less: Allowance for bad debts.....	53832	-	*6	-	*1445	*5305	6659	*2745	4782	*2162	6989	4888	18852
6 Inventories.....	5637322	-	28671	95340	167683	492572	1305475	385969	370882	383364	492691	542908	1371767
7 U.S. govt. obligations, total....	146641	-	*2031	*643	*6341	*13411	30504	*1034	*45350	*8455	36843	-	2031
8 Tax-exempt securities.....	202654	-	*13	*2357	*1343	*38318	58185	-	*59983	*40666	1313	477	-
9 Other current assets.....	2442633	-	12562	78869	220546	216654	438032	103447	152951	175956	116380	122705	804532
10 Loans to stockholders.....	1406402	-	75931	184206	258438	274603	400323	75085	35052	27441	35052	15031	25242
11 Mortgage and real estate loans....	368228	-	*26	*10644	96971	81142	138795	*7659	*12951	*3847	2270	13924	-
12 Other investments.....	5298493	-	32554	90927	281972	500023	996562	238560	395689	415598	284359	570742	1491506
13 Depreciable assets.....	40275169	-	2034821	3202505	4579595	6297246	10585528	2266764	1886511	2031157	1196083	2315531	3879428
14 Less: Accumulated depreciation	25735068	-	1555763	2448305	3171470	4402943	6983597	1372154	998559	1170594	577568	1139078	1915036
15 Depletable assets.....	520541	-	-	-	*3461	*13115	*28452	*36556	*108044	*44137	76909	1786	208081
16 Less: Accumulated depletion....	202793	-	-	-	*55	-	*10577	-	*26334	-	10	529	165288
17 Land.....	10959173	-	56339	358226	1507150	2573331	4435998	530256	406034	415309	152142	336511	187876
18 Intangible assets (Amortizable)...	690099	-	8998	50542	43131	36775	48864	62983	4329	4215	46938	122316	261007
19 Less: Accumulated amortization	146924	-	2940	7047	9017	6670	14031	15920	1082	2394	12676	36408	38939
20 Other assets.....	2354177	-	17062	86046	222573	461938	606158	110369	53883	85175	31703	126140	553131
21 Total liabilities.....	54468460	-	1056004	2178893	5199856	7914667	14186187	3443831	3424562	3082384	2556135	3695217	7730723
22 Accounts payable.....	3049869	-	62671	72496	153446	252920	611045	441033	341205	178969	260389	245553	430141
23 Mort, notes, and bonds under 1 yr	6006719	-	129609	328990	385370	758858	1733799	568415	338524	256985	420114	634212	451844
24 Other current liabilities.....	2219524	-	74172	41879	107993	179330	460651	200466	189322	186212	188939	226587	363973
25 Loans from stockholders.....	3049136	-	230033	604854	522781	437478	729676	218401	149705	79276	4570	58328	14034
26 Mort, notes, bonds, 1 yr or more.	12074210	-	347320	612568	912461	1545683	3441970	611630	740591	449306	367340	808156	2237185
27 Other liabilities.....	2753689	-	1744	58077	79282	381707	374706	41003	91363	184237	207212	369881	964476
28 Net worth.....	25315313	-	210454	460029	3038524	4358692	6834339	1362883	1573852	1747398	1107571	1352500	3269071
29 Capital stock.....	5407757	-	143305	382930	1018734	1169243	1868803	250411	115745	93862	120208	63750	180767
30 Paid-in or capital surplus.....	4339326	-	85625	196845	298002	564048	1072411	265386	161122	631007	334257	231983	498640
31 Retained earnings, appropriated.	165162	-	-	-	*18369	*13257	*84422	*42863	-	*4081	-	-	2170
32 Retained earnings-unappropriated	13722364	-	83024	436089	1445689	2157784	3219531	572214	969476	469976	619479	1025926	2723174
33 Retained earnings (S CORP).....	3371006	-	-18084	-342654	446946	615816	875917	343215	430776	600146	76867	137250	204813
34 Less: Cost of treasury stock..	1690302	-	*83415	213181	189217	161455	286745	111206	103267	51675	43240	106409	340493
35 Total receipts.....	77760738	1032994	4986946	4713065	6434662	12102275	17723525	5562974	4078338	4258435	3785281	5371219	7711024
36 Business receipts.....	72597318	747875	4560534	4306200	5825726	11439073	16370384	5258103	3798476	4084946	3621210	5182643	7402147
37 Interest.....	443497	3924	4357	12644	35398	53307	82145	22747	31412	18347	36529	37277	105411
38 Interest on govt. obligations....	30489	-	-	*267	*2059	3509	7268	*1898	5139	5739	227	1499	2884
39 Rents.....	451504	*2479	*10293	28875	67120	100278	139995	29126	16618	12986	6684	28176	8874
40 Royalties.....	63444	-	-	*7283	*2948	*1095	*1186	*3068	*7793	*925	8759	1724	28663
41 Net S-T cap gain less net LT loss	16976	*237	-	-	*3522	*815	3144	*455	*1821	*5196	356	662	768
42 Net L-T cap gain less net ST loss	560066	*7721	*9213	47946	59063	81369	132556	49836	68467	34881	14090	36883	18040
43 Net gain, noncapital assets.....	569657	*53106	31769	65656	75702	59333	95692	102625	11068	21422	34791	13024	5469
44 Dividends, domestic corporations.	75077	*1100	*2	*1139	4080	3896	20687	*7945	6618	9771	3525	2546	13769
45 Dividends, foreign corporations..	58193	-	-	-	*254	*48	*10	-	*4591	*2728	674	4311	45577
46 Other receipts.....	2894517	216552	370778	243056	358789	359553	870459	87172	126335	61494	58435	62475	79421
47 Total deductions.....	72353586	865313	4440296	4225363	5820522	11391150	16626355	5219212	3787884	3976059	3573230	5149891	7278312
48 Cost of goods.....	40119752	186959	1292815	1376293	2251464	5887562	9041956	3224618	2374187	2689270	3035966	4056387	4702276
49 Compensation of officers.....	2062233	*18872	352243	253720	240305	357076	515445	99544	64339	44790	22335	48680	44883
50 Salaries and wages.....	6090250	62116	697828	394242	616984	823651	1298376	483154	286673	288824	101317	239618	797466
51 Repairs.....	1567258	22370	119000	153120	220387	290190	388754	107335	51185	43880	13071	45307	112658
52 Bad debts.....	91449	-	*3629	4482	*8295	9891	24882	8805	4795	1569	6430	6434	12236
53 Rent paid on business property...	2367060	105050	376593	309744	344668	461802	511512	54697	56658	34181	8953	29942	73260
54 Taxes paid.....	1803949	24543	168710	153450	205382	313733	423195	93445	78138	89442	46489	87864	119558
55 Interest paid.....	1671401	130874	69246	101954	128076	233114	431411	88746	89524	62085	68825	96669	170876
56 Contributions or gifts.....	41227	*143	*362	1729	2653	4951	5378	841	1505	2553	2732	9134	9245
57 Amortization.....	47490	*319	529	573	2850	1464	5138	4066	1132	9844	5217	8045	8313
58 Depreciation.....	2973439	33782	200675	212795	326473	503182	764845	144412	133731	129621	86259	158740	278924
59 Depletion.....	11202	259	-	*1179	*410	*305	*907	*463	*729	*3144	363	4	3440
60 Advertising.....	336829	*305	16306	17087	21639	23485	38239	27596	6501	20226	14250	37197	113998
61 Pension, prof sh, stock, annuity.	176714	-	*4948	*3611	*7583	10910	36134	26093	9741	23384	10119	10817	33374
62 Employee benefit programs.....	576279	*2362	32005	27220	44012	68545	126375	16263	18343	20542	21863	67554	131196
63 Net loss, noncapital assets.....	44924	*7	*212	*633	*3159	*16669	6221	*290	*163	*3016	298	2901	11352
64 Other deductions.....	12372132	277351	1105194	1213533	1396180	2384620	3007587	838844	610540	509687	128742	244598	655258
65 Total receipts less total deducts..	5407152	167680	546651	487702	614141	711126	1097170	343762	290455	282376	212050	221328	432712
Constructive taxable income from													
66 related foreign corporations.....	25675	-	-	-	-	-	-	-	-	-	661	-	25014
67 Net income, total.....	5402338	167680	546651	487435	612081	707617	1089902	341864	285315	276637	212485	219829	454842
68 Net income, Form 1120-A.....	41608	*6461	*10295	*4440	20414	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	21254	21254	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2296664	*33941	388234	279964	338240	324859	450923	165040	95237	125070	45295	16152	33708
71 Statutory special deductions, total	805214	87845	70671	70972	53205	89841	213012	42220	32888	32682	38049	34657	39173
72 Net operating loss deduction....	720386	87075	70671	70175	50255	87080	198640	37101	23546	22599	35511	29809	7925
73 Dividends received deduction....	84828	*770	-	*797	2950	2762	14372	*5118	93				

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 production

MINOR INDUSTRY 0400 RETURNS WITH 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.....	46812	***	9041	8684	11033	8917	6153	309	145	68	26	23	***
2 Total assets.....	41398043	***	394087	1423141	4089349	6455120	10989259	2112468	1986625	2439349	1912570	3094375	***
3 Cash.....	2798880	***	67103	247865	472900	627922	654277	146116	132724	126589	53107	82779	***
4 Notes and accounts receivable....	3432865	***	*36140	54343	166324	296766	532975	346319	243306	353002	366677	448735	***
5 Less: Allowance for bad debts.....	33084	***	-	-	-	*3734	*1777	*1356	*235	*1418	2614	3413	***
6 Inventories.....	4422684	***	*20499	*74323	119237	392850	889567	316688	210835	362326	399069	458255	***
7 U.S. govt. obligations, total....	115124	***	-	-	*6341	*6333	18778	*130	*36213	*8455	36843	-	***
8 Tax-exempt securities.....	187682	***	-	*2357	*1343	*26325	58185	-	*57017	*40666	1313	477	***
9 Other current assets.....	1948471	***	*3071	62785	179886	156174	281366	70587	66798	161516	92396	103425	***
10 Loans to stockholders.....	1097018	***	53090	82745	225203	230398	339644	56586	33296	27377	33398	15031	***
11 Mortgage and real estate loans...	325473	***	-	*909	96971	81142	111424	*2808	*12383	*3721	2270	13845	***
12 Other investments.....	4277378	***	*20489	67883	197001	437760	772378	190196	261958	223069	254486	449333	***
13 Depreciable assets.....	28755634	***	590540	2159846	3385972	4556043	8044365	1363769	1194569	1660569	918707	1943754	***
14 Less: Accumulated depreciation	18621541	***	441955	1744164	2440871	3299245	5408132	929001	633204	945998	420595	891045	***
15 Depletable assets.....	247489	***	-	-	*3461	*13115	*13983	-	*480	-	65984	1786	***
16 Less: Accumulated depletion...	*173515	***	-	-	*55	-	*7274	-	*359	-	10	529	***
17 Land.....	10192743	***	*26322	328925	1457175	2496759	4120572	467326	328201	345372	142064	294102	***
18 Intangible assets (Amortizable)...	3769336	***	*2974	12716	5537	13153	36264	*5274	3102	*3955	8309	62074	***
19 Less: Accumulated amortization	67064	***	*381	2697	3935	4678	10339	*1959	*475	*2189	2389	5883	***
20 Other assets.....	2114870	***	16196	75307	216859	428036	543002	78986	40016	72337	22955	121651	***
21 Total liabilities.....	41398043	***	394087	1423141	4089349	6455120	10989259	2112468	1986625	2439349	1912570	3094375	***
22 Accounts payable.....	1675480	***	*12881	31908	61996	108583	214318	216187	145104	138694	172885	197579	***
23 Mort, notes, and bonds under 1 yr	4627133	***	44685	249908	301759	629005	1316465	393464	233581	242428	294714	558480	***
24 Other current liabilities.....	1212859	***	6828	17919	64407	61214	215488	101383	80029	159781	111453	141852	***
25 Loans from stockholders.....	2541219	***	118964	523093	456607	397193	637769	163438	132774	44117	403	58328	***
26 Mort, notes, bonds, 1 yr or more.	9224216	***	177367	367326	623629	1158129	2719290	363303	517892	422135	289128	689510	***
27 Other liabilities.....	2382798	***	*-144	*44454	66214	351463	306682	33368	44940	175816	174279	340151	***
28 Net worth.....	19734338	***	33507	188533	2514736	3749533	5579248	841327	832304	1256378	869707	1108475	***
29 Capital stock.....	4828456	***	85360	337492	908425	1105544	1764959	192715	44544	92375	106850	39182	***
30 Paid-in or capital surplus.....	3207694	***	9873	119620	241769	509926	868004	209945	134919	340517	144091	192556	***
31 Retained earnings, appropriated.	123446	***	-	-	*18369	*13237	*46807	*42863	-	-	-	-	***
32 Retained earnings-unappropriated	10798576	***	30197	279303	1224626	1768884	2609628	406546	458275	385584	572739	777360	***
33 Retained earnings (S CORP).....	1915223	***	-63943	-410900	223168	463433	518904	*54903	239438	488876	59282	137250	***
34 Less: Cost of treasury stock..	1139058	***	*27980	*136981	101621	111490	229054	*65644	*44871	50974	13254	38782	***
35 Total receipts.....	48029113	***	1222921	2332219	3531393	6787290	10852596	3109039	2242722	3763212	2875963	4291364	***
36 Business receipts.....	44044504	***	1071509	1969306	3048098	6201913	9670341	2934219	2082221	3632580	2774003	4137197	***
37 Interest.....	327774	***	2747	9293	31338	41030	63489	16495	17737	10874	24209	25913	***
38 Interest on govt. obligations....	23578	***	-	*266	*1008	*3146	6682	*631	*3502	*3859	130	1498	***
39 Rents.....	373194	***	*10293	20150	59261	95537	99688	23079	9810	10169	6540	27729	***
40 Royalties.....	46394	***	-	*7283	*2948	*1095	*1184	*1608	*18	*863	6406	1724	***
41 Net S-T cap gain less net LT loss	14880	***	-	-	*3522	*815	3099	*455	*1478	*3575	356	659	***
42 Net L-T cap gain less net ST loss	440010	***	*8192	40390	54865	75592	130245	*31163	*21081	*20258	14046	32015	***
43 Net gain, noncapital assets.....	363253	***	*23548	44356	38316	43811	78500	50118	3943	19786	1286	11104	***
44 Dividends, domestic corporations.	61063	***	*2	*979	2795	3896	18478	*7880	*4563	2177	3291	2134	***
45 Dividends, foreign corporations..	40570	***	-	-	*221	*48	*10	-	*0	*1613	674	389	***
46 Other receipts.....	2293894	***	106630	240195	289020	320407	780879	43391	98368	57457	45021	51002	***
47 Total deductions.....	44537520	***	1051921	2064758	3110041	6286348	10048299	2944208	2068017	3540086	2734431	4115831	***
48 Cost of goods.....	22850836	***	143632	326041	860577	2446644	4254190	1796520	1015040	2496353	2380036	3314522	***
49 Compensation of officers.....	1001613	***	27296	95039	123604	189053	363533	36716	25662	34802	15133	39997	***
50 Salaries and wages.....	3676696	***	127476	237610	289458	500723	893785	242621	193710	227798	60033	139569	***
51 Repairs.....	1045666	***	26914	98646	122635	179942	302940	69715	35957	34029	8480	43396	***
52 Bad debts.....	32704	***	-	*2273	*3322	*585	6238	2505	*772	1077	1300	4977	***
53 Rent paid on business property...	1930370	***	231257	243057	305845	396214	454376	38270	51493	29934	5598	24243	***
54 Taxes paid.....	102134	***	30591	74296	118914	186253	295159	47650	44881	72613	27006	58364	***
55 Interest paid.....	1262051	***	22658	70991	92257	190300	323713	65229	57473	55565	50163	77241	***
56 Contributions or gifts.....	34493	***	*33	1362	2146	3801	3988	775	662	1264	2515	8847	***
57 Amortization.....	26964	***	*218	*300	483	275	3512	544	489	9678	1269	3166	***
58 Depreciation.....	1982786	***	53111	119752	219288	328310	557047	85257	94155	103762	65614	128368	***
59 Depletion.....	6886	***	-	*1179	*410	*305	*907	*236	*29	*13	363	4	***
60 Advertising.....	225183	***	4897	3753	4928	9467	23908	7460	4594	17205	2582	35103	***
61 Pension, prof sh, stock, annuity.	110415	***	-	*2912	*2049	8450	27767	*4681	2391	21928	6088	8712	***
62 Employee benefit programs.....	378204	***	7874	16175	23044	38609	76803	9929	5818	11485	14672	44991	***
63 Net loss, noncapital assets.....	38695	***	-	*323	*3159	*14389	5718	*184	*77	*2725	181	816	***
64 Other deductions.....	8861824	***	375966	771049	937921	1793029	2454715	535915	534817	419855	93398	183515	***
65 Total receipts less total deducts..	3491593	***	171001	267461	421352	500942	804297	164831	174704	223126	141532	175533	***
Constructive taxable income from													
66 related foreign corporations.....	17763	***	-	-	-	-	-	-	-	-	661	-	***
67 Net income, total.....	3485778	***	171001	267194	420343	497795	797615	164199	171202	219266	142063	174036	***
68 Net income, Form 1120-A.....	32785	***	*6387	*1794	18148	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	12107	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	1274726	***	99317	118842	199065	183835	305601	*62981	80637	104884	35763	16152	***
71 Statutory special deductions, total	615290	***	31737	55291	42681	87452	190592	25391	12628	21220	37566	31284	***
72 Net operating loss deduction....	553317	***	31737	54606	40655	84690	177767	*20311	*9315	*18085	35029	29395	***
73 Dividends received deduction....	61972	***	-	*685	2027	2762	12826	*5080	*3313	3135	2538	1889	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	1617271	***	39947	93062	178604	247302	301311	75827	77938	93402	68877	126600	***
76 Income tax before credits, total...	455574	***	6580	15028	31592	54097	82818	25514	26618	32228	25293	45127	***
77 Regular tax.....	437380	***	6269	15028	31592	53411	75668	24713	26287	31752	23406	43406	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	17553	***	*310	-	-	*686	7257	*799	*311	*401	1798	1546	***
81 Environmental tax.....	771	***	-	-	-	-	*23	*2	*20	76	89	175	***
82 Foreign tax credit.....	17900	***	-	-	-	-	-	*3	*2	*6	707	87	***
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit.	13	***	-	-	-	-	-	-	-	-	-	13	***
85 General business credit.....	11246	***	*10	*235	1341	*967	2895	*594	*350	*353	99	109	***
86 Prior year minimum tax credit....	10440	***	-	-	-	*242	2992	*326	*247	*1305	64	1617	***
87 Income tax after credits, total....	415975	***	6570	14793	30252	52888	76931	24590	26020	30565	24423	43301	***

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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)

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

MINOR INDUSTRY 0600 RETURNS WITH 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.....	32508	***	19687	5019	3167	2140	1663	169	92	*18	10	5	***
2 Total assets.....	13070417	***	661917	755752	1110507	1459548	3196928	1331363	1437937	*643035	643565	600842	***
3 Cash.....	1708229	***	175825	103836	209268	191283	371861	233428	192678	*100571	65238	15724	***
4 Notes and accounts receivable....	2365570	***	66638	67898	144148	214485	569063	290106	354953	*42052	195473	160812	***
5 Less: Allowance for bad debts.....	20748	***	*6	-	*1445	*1570	*4881	*1389	*4547	*744	4375	1475	***
6 Inventories.....	1214637	***	*8172	21016	48446	99721	415907	69281	160047	*21038	93622	84653	***
7 U.S. govt. obligations, total....	31517	***	*2031	*643	-	*7078	*11725	*904	*9137	-	-	-	***
8 Tax-exempt securities.....	*14972	***	*13	-	-	*11993	-	-	*2966	-	-	-	***
9 Other current assets.....	494162	***	9491	16084	40660	60480	156666	32859	86153	*14440	23984	19280	***
10 Loans to stockholders.....	309384	***	22841	101462	33234	44205	60679	*18498	*1755	*63	1654	-	***
11 Mortgage and real estate loans...	42755	***	*26	*9735	-	-	*27370	*4851	*568	*126	-	79	***
12 Other investments.....	1021115	***	*12065	*23044	84972	62263	224184	48364	133732	*192530	29873	121409	***
13 Depreciable assets.....	11519536	***	1444281	1042660	1193623	1741203	2541163	902995	691942	*370588	277376	371777	***
14 Less: Accumulated depreciation	7113527	***	1113808	704141	730600	1103698	1575465	443153	365355	*224596	156974	248033	***
15 Depletable assets.....	273052	***	-	-	-	-	*14469	*36556	*107564	*44137	70326	-	***
16 Less: Accumulated depletion...	*29278	***	-	-	-	-	*3302	-	*25976	-	-	-	***
17 Land.....	766430	***	*30017	*29301	49975	76572	315426	62931	77833	*69937	10078	42408	***
18 Intangible assets (Amortizable)...	313163	***	6024	*37826	37594	23622	12600	*57710	*1227	*260	38629	60242	***
19 Less: Accumulated amortization	79860	***	2559	*4350	5082	1992	3692	*13961	*607	*205	10087	30524	***
20 Other assets.....	239307	***	866	10740	*5714	33902	63156	31383	13867	*12837	8748	4489	***
21 Total liabilities.....	13070417	***	661917	755752	1110507	1459548	3196928	1331363	1437937	*643035	643565	600842	***
22 Accounts payable.....	1374389	***	49791	*40589	91450	144337	396727	224847	196101	*40276	87503	47974	***
23 Mort, notes, and bonds under 1 yr	1379587	***	84924	79082	83611	129854	417334	174951	104943	*14557	125400	75732	***
24 Other current liabilities.....	1006665	***	67344	23960	43585	118116	245164	99084	109293	*26431	77486	84735	***
25 Loans from stockholders.....	507917	***	111069	*81761	66174	40285	91908	*54963	*16931	*35158	4167	-	***
26 Mort, notes, bonds, 1 yr or more.	2849994	***	169953	245242	288832	387554	722681	248327	222700	*27172	78212	118645	***
27 Other liabilities.....	370891	***	*1888	*13623	*13068	30244	68024	*7636	46423	*8421	32933	29730	***
28 Net worth.....	5580975	***	176947	271495	523788	609159	1255091	521556	741548	*491020	237864	244025	***
29 Capital stock.....	579300	***	57945	45438	110309	63699	103844	57696	71201	*1487	13358	25468	***
30 Paid-in or capital surplus.....	1131632	***	75751	*77225	56233	54122	204407	55441	26203	*290490	190167	39427	***
31 Retained earnings, appropriated.	*41717	***	-	-	-	*20	*37615	-	-	*4081	-	-	***
32 Retained earnings-unappropriated	2923788	***	52828	156787	221063	388900	609903	165668	511202	*84392	46740	248567	***
33 Retained earnings (S CORP).....	1455783	***	45858	68246	223778	152383	357013	*288312	*191338	*111270	17585	-	***
34 Less: Cost of treasury stock..	551244	***	*55435	*76200	*87595	*49965	57691	*45561	*58396	*700	29986	68537	***
35 Total receipts.....	29731625	***	3764025	2380846	2903270	5314985	6870929	2453936	1835617	*495223	909318	1079854	***
36 Business receipts.....	28552813	***	3489025	2336894	2777628	5237160	6700043	2323884	1716256	*452367	847208	1045446	***
37 Interest.....	115724	***	1610	*3351	4060	12277	18655	*6252	13675	*7473	12320	11364	***
38 Interest on govt. obligations....	6911	***	-	*0	*1051	*363	*586	*1266	*1637	*1880	97	1	***
39 Rents.....	78311	***	-	*8726	*7859	*4741	40307	*6047	6808	*2817	144	446	***
40 Royalties.....	17050	***	-	-	-	*0	*1	*1460	*7775	*61	2353	-	***
41 Net S-T cap gain less net LT loss	2096	***	-	-	-	-	*45	-	*342	*1621	-	2	***
42 Net L-T cap gain less net ST loss	120055	***	*1021	*7556	*4197	*5777	2311	*18673	*47386	*14623	44	4868	***
43 Net gain, noncapital assets.....	206405	***	*8222	*21299	37386	15521	17192	*52507	7125	*1636	33505	1920	***
44 Dividends, domestic corporations.	14013	***	-	*160	*1285	-	*2208	*65	*2055	*7594	235	412	***
45 Dividends, foreign corporations..	*17623	***	-	-	*34	-	-	-	*4591	*1115	-	3922	***
46 Other receipts.....	600623	***	264148	2860	69770	39146	89580	43781	27967	*4036	13414	11473	***
47 Total deductions.....	27816066	***	3388375	2160605	2710481	5104801	6578056	2275004	1719866	*435973	838800	1034060	***
48 Cost of goods.....	17268916	***	1149184	1050251	1390887	3440918	4787766	1428097	1359147	*192917	655930	741865	***
49 Compensation of officers.....	1060620	***	324947	158681	116701	158023	151912	62828	38678	*9988	7202	8683	***
50 Salaries and wages.....	2413553	***	570352	156632	327527	322929	404590	240532	92964	*61026	41284	100049	***
51 Repairs.....	521592	***	92086	54473	97752	110249	85814	37619	15228	*9851	4591	1911	***
52 Bad debts.....	58745	***	*3629	*2209	*4973	9307	18645	*6300	4023	*493	5130	1457	***
53 Rent paid on business property...	436690	***	145336	66687	38823	65588	57136	16427	5165	*4247	3356	5700	***
54 Taxes paid.....	731815	***	138119	79154	86468	127480	128036	45795	33258	*16830	19483	29500	***
55 Interest paid.....	409350	***	46589	30964	35819	42814	107697	23517	32051	*6520	18662	19427	***
56 Contributions or gifts.....	6733	***	*329	*367	507	1150	1390	*66	843	*1289	217	287	***
57 Amortization.....	20526	***	311	*273	*2367	1189	1625	*3522	643	*166	3948	4880	***
58 Depreciation.....	990653	***	147564	93043	107185	174872	207798	59155	39576	*25859	20645	30372	***
59 Depletion.....	*4317	***	-	-	-	-	-	*227	*700	*3131	-	-	***
60 Advertising.....	111645	***	11409	13334	16711	14018	14331	20136	1907	*3021	11669	2094	***
61 Pension, prof sh, stock, annuity.	66299	***	*4948	*698	*5534	*2460	8367	*21412	7350	*1457	4031	2105	***
62 Employee benefit programs.....	198075	***	24130	11045	20968	29936	49572	*6333	12525	*9057	7191	22562	***
63 Net loss, noncapital assets.....	6229	***	*212	*310	-	*2280	*504	*106	*87	*291	117	2086	***
64 Other deductions.....	3510308	***	729228	442483	458259	591591	552872	302930	75723	*89832	35345	61083	***
65 Total receipts less total deducts..	1915559	***	375650	220241	192789	210184	292873	178931	115750	*59250	70518	45794	***
Constructive taxable income from													
66 related foreign corporations.....	7912	***	-	-	-	-	-	-	-	-	-	-	***
67 Net income, total.....	1916560	***	375650	220241	191738	209821	292287	177665	114113	*57371	70422	45793	***
68 Net income, Form 1120-A.....	*8823	***	*3908	*2646	*2266	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	*9146	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	1021938	***	288918	161122	139175	141024	145322	*102059	*14600	*20187	9532	-	***
71 Statutory special deductions, total	189924	***	38934	*15681	10524	*2389	22419	*16828	20260	*11463	482	3372	***
72 Net operating loss deduction....	167069	***	38934	*15569	9601	*2389	*20874	*16790	*14231	*4514	482	413	***
73 Dividends received deduction....	22855	***	-	*112	*923	-	*1546	*38	*6029	*6949	-	2959	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	712883	***	52461	43438	42661	66408	124672	*58778	79253	*25721	60408	45197	***
76 Income tax before credits, total...	205535	***	8693	6990	7148	13766	36162	*20210	27247	*8978	21258	15507	***
77 Regular tax.....	203316	***	8871	6975	7010	13766	35861	*19910	26916	*8752	20921	15450	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	1907	***	-	*16	*138	-	*299	*294	*325	*207	276	-	***
81 Environmental tax.....	294	***	-	-	-	-	-	*7	*5	*18	61	47	***
82 Foreign tax credit.....	*3647	***	-	-	-	-	-	-	-	*7	335	5	***
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit.	*10	***	-	-	-	-	-	-	-	*10	-	-	***
85 General business credit.....	2460	***	-	-	*461	*175	*366	-	*19	*103	-	2	***
86 Prior year minimum tax credit....	4609	***	-	-	-	*18	*1059	*59	*554	-	481	-	***
87 Income tax after credits, total....	194808	***	8693	6990	6687	13574	34737	*20151	26674	*8859	20442	15500	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	316	*4	-	*113	*56	*35	*53	*11	*9	*11	7	3	15	
2 Total assets.....	29521645	-	-	*20258	*17956	*18900	*142284	*81947	*182665	*412860	648003	408679	27588093	
3 Cash.....	758763	-	-	*2778	*12561	*2935	*13428	*24206	*13313	*7587	36188	128262	517505	
4 Notes and accounts receivable....	2573779	-	-	-	*444	-	*18553	-	*5242	*47954	*29581	43838	7485	2420681
5 Less: Allowance for bad debts.....	15745	-	-	-	-	-	-	-	-	-	5108	**	10637	
6 Inventories.....	1256699	-	-	-	-	-	*463	-	*20052	*84520	60817	15632	1075215	
7 U.S. govt. obligations, total....	*93110	-	-	-	-	-	-	-	-	*2141	70420	20549	-	
8 Tax-exempt securities.....	6105	-	-	-	-	-	-	-	-	-	-	-	6105	
9 Other current assets.....	997245	-	-	*213	-	*5775	*45922	*26	*28203	*71476	16107	4548	824976	
10 Loans to stockholders.....	*143513	-	-	-	-	-	-	*2851	*519	6981	42860	3512	86791	
11 Mortgage and real estate loans....	66	-	-	-	-	-	-	-	-	-	-	-	66	
12 Other investments.....	9078037	-	-	*17267	-	-	*46958	*49527	*19030	*41675	67467	105581	8730531	
13 Depreciable assets.....	15243868	-	-	-	*384705	*1327	*44706	*234	*161361	*202793	683816	210944	13553982	
14 Less: Accumulated depreciation	5933272	-	-	-	*384705	*1222	*31205	*219	*114384	*153166	401737	141994	4704640	
15 Depletable assets.....	2080813	-	-	-	*4951	*9963	*2470	-	-	*92098	2281	75570	1893481	
16 Less: Accumulated depletion....	854191	-	-	-	-	-	-	-	-	*25826	1120	38501	788743	
17 Land.....	394781	-	-	-	-	*123	-	-	*23802	*32463	19983	12168	306244	
18 Intangible assets (Amortizable)..	1259838	-	-	-	-	-	107	-	5	*18696	4390	**	1236640	
19 Less: Accumulated amortization	567011	-	-	-	-	-	107	-	2	*2634	3619	**	560650	
20 Other assets.....	3005246	-	-	-	-	-	*989	*78	*-17189	*4477	11421	4924	3000546	
21 Total liabilities.....	29521645	-	-	*20258	*17956	*18900	*142284	*81947	*182665	*412860	648003	408679	27588093	
22 Accounts payable.....	1740739	-	-	-	*1575	-	*10220	*876	*11513	*26542	68864	10075	1611073	
23 Mort, notes, and bonds under 1 yr	999001	-	-	-	-	-	*16255	*1	*10695	*12667	37981	61710	859693	
24 Other current liabilities.....	1545238	-	-	-	*629	*581	*39920	*666	*6818	*3286	56943	1626	1434770	
25 Loans from stockholders.....	209708	-	-	*2434	-	-	*32849	-	*29620	*59636	-	-	85168	
26 Mort, notes, bonds, 1 yr or more.	5056039	-	-	-	-	-	*5299	-	*4560	*48613	139198	27315	4831053	
27 Other liabilities.....	3514321	-	-	-	*4548	-	*4495	-	*13867	*26143	44835	14118	3406314	
28 Net worth.....	16456600	-	-	*17823	*11204	*18319	*33246	*80403	*105592	*235973	300181	293835	15360022	
29 Capital stock.....	2905792	-	-	*17823	*3337	*264	*508	*9443	*5	*63555	103072	3063	2704722	
30 Paid-in or capital surplus.....	11187029	-	-	-	*10567	*18450	*118741	*397696	*12240	*256059	71518	10184	10291574	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-	
32 Retained earnings-unappropriated	2615179	-	-	-	*-2700	*-394	*-100059	*-326736	*20783	*-83641	131569	280761	2695595	
33 Retained earnings (S CORP).....	*86620	-	-	-	-	-	*14055	-	*72565	-	-	-	-	
34 Less: Cost of treasury stock..	338020	-	-	-	-	-	-	-	-	-	5979	172	331869	
35 Total receipts.....	11984191	*15213	-	*8167	*10848	*2762	*137348	*8036	*249794	*312103	573907	178490	10487523	
36 Business receipts.....	10823047	-	-	-	-	-	*75628	*529	*245930	*269635	507503	128554	9595266	
37 Interest.....	366253	-	-	*59	*157	*170	*144	*1538	*617	*4307	10545	13823	334893	
38 Interest on govt. obligations....	*173	-	-	-	-	-	-	-	*65	-	-	-	108	
39 Rents.....	12538	-	-	-	-	-	-	-	-	*30	378	7635	4496	
40 Royalties.....	34757	-	-	*3394	-	*2261	-	*-0	-	*41	12	591	28458	
41 Net S-T cap gain less net LT loss	*15121	-	-	-	-	-	*12086	-	-	-	-	-	3035	
42 Net L-T cap gain less net ST loss	242934	-	-	-	*10344	-	*7634	*823	-	*1066	-	16980	206086	
43 Net gain, noncapital assets.....	93432	-	-	-	-	-	*2	*4152	*2012	*33883	245	24	53114	
44 Dividends, domestic corporations.	*10663	-	-	-	-	-	-	*433	-	*641	-	1972	7617	
45 Dividends, foreign corporations..	76547	-	-	-	-	-	-	-	-	*721	-	6850	68975	
46 Other receipts.....	308726	*15213	-	*4714	*347	*330	*41853	*560	*1170	*1779	55224	2061	185475	
47 Total deductions.....	10398158	*2421	-	*7719	*2548	*2525	*85709	*3306	*228096	*265492	505868	123040	9171434	
48 Cost of goods.....	5799454	-	-	-	-	-	*6326	*353	*149585	*209036	269157	57648	5107349	
49 Compensation of officers.....	44621	-	-	-	-	*391	*3183	-	*2214	*1528	3568	2675	31062	
50 Salaries and wages.....	268780	-	-	-	-	-	*21927	-	*4072	*1399	3359	3561	234461	
51 Repairs.....	28362	-	-	*23	-	-	*4941	-	*13543	*55	86	272	9442	
52 Bad debts.....	17307	-	-	-	-	-	*315	-	*101	-	154	-	16737	
53 Rent paid on business property...	118079	-	-	-	-	-	*2378	*25	*6264	*466	391	670	107885	
54 Taxes paid.....	224421	*1	-	*259	*805	*45	*4558	*242	*6332	*3322	45413	3599	159847	
55 Interest paid.....	589920	*994	-	-	-	-	*2869	*933	*2904	*2668	16047	7654	555849	
56 Contributions or gifts.....	5895	-	-	-	-	-	-	*3	-	*53	27	57	5754	
57 Amortization.....	191540	-	-	-	-	*51	*1522	-	1	*3888	2316	498	183264	
58 Depreciation.....	901521	-	-	-	-	*74	*4253	*249	*8912	*8693	33441	8068	837833	
59 Depletion.....	915635	-	-	-	-	-	-	*30	*10095	*11815	40024	14666	839005	
60 Advertising.....	3757	-	-	*222	-	-	*69	-	*446	*10	237	-	2774	
61 Pension, prof sh, stock, annuity.	45385	-	-	-	-	-	-	-	-	*572	721	210	43883	
62 Employee benefit programs.....	98721	-	-	-	-	-	*6520	-	-	*204	2051	151	89795	
63 Net loss, noncapital assets.....	*6463	-	-	-	-	-	-	-	-	*2313	27	-	4122	
64 Other deductions.....	1138296	*1427	-	*7216	*1743	*1964	*26848	*1471	*23628	*19470	88848	23310	942373	
65 Total receipts less total deducts..	1586034	*12792	-	*448	*8301	*237	*51639	*4730	*21698	*46611	68039	55450	1316089	
Constructive taxable income from														
66 related foreign corporations.....	27997	-	-	-	-	-	-	-	-	110	341	-	27546	
67 Net income, total.....	1613858	*12792	-	*448	*8301	*237	*51639	*4730	*21633	*46721	68380	55450	1343528	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	*56044	*12792	-	-	-	-	*34471	-	*8781	-	-	-	-	
71 Statutory special deductions, total	171116	-	-	*448	*2971	*237	*17168	*171	*4254	*27118	22249	8226	88276	
72 Net operating loss deduction....	156088	-	-	*448	*2971	*237	*17168	*50	*4254	*26088	22249	-	82625	
73 Dividends received deduction....	*15028	-	-	-	-	-	-	*120	-	*1031	-	8226	5651	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	1386698	-	-	-	*5330	-	-	*4560	*8598	*19603	46131	47224	1255251	
76 Income tax before credits, total...	554315	-	-	-	*1159	-	*181	*1550	*3908	*6878	17797	16478	506365	
77 Regular tax.....	484071	-	-	-	*1159	-	-	*1550	*2899	*6670	16044	16412	439338	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Alternative minimum tax.....	67205	-	-	-	-	-	*181	-	*992	*164	1636	**	64232	
81 Environmental tax.....	2945	-	-	-	-	-	-	-	17	*45	117	66	2701	
82 Foreign tax credit.....	206820	-	-	-	-	-	-	-	*146	-	4811	**	201863	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 Nonconventional source fuel credit.	*264	-	-	-	-	-	-	*55	-	-	-	209	-	
85 General business credit.....	923	-	-	-	-	-	-	-	-	-	-	-	923	
86 Prior year minimum tax credit.....	*20423	-	-	-	-	-	-	*613	-	*213	2176	550	16871	
87 Income tax after credits, total....	325885	-	-	-	*1159	-	*181	*882	*3761	*6665	10811	15718	286708	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	173	*4	-	*113	-	-	*28	*3	-	*6	4	3	12
2 Total assets.....	26105647	-	-	*20258	-	-	*112282	*29237	*233978	252892	408679	25048320	432663
3 Cash.....	609790	-	-	*2778	-	-	*12519	*12135	*5979	15455	128262	432663	1996743
4 Notes and accounts receivable....	2016506	-	-	-	-	-	*2018	*5242	*3571	1447	7485	10634	956787
5 Less: Allowance for bad debts.....	10634	-	-	-	-	-	-	-	-	-	-	-	91885
6 Inventories.....	956787	-	-	-	-	-	-	-	*8416	11318	15632	681655	86791
7 U.S. govt. obligations, total.....	*91885	-	-	-	-	-	-	-	*916	70420	20549	681655	86791
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	803055	-	-	*213	-	-	*44968	*26	*70078	1568	4548	681655	86791
10 Loans to stockholders.....	*136013	-	-	-	-	-	-	*2851	-	42860	3512	86791	-
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	7949966	-	-	*17267	-	-	*46958	*8889	*35906	58324	105581	7677040	432663
13 Depreciable assets.....	12219454	-	-	-	-	-	*2793	*234	*47926	57869	210944	11899688	432663
14 Less: Accumulated depreciation	3746871	-	-	-	-	-	*433	*219	*33347	17077	141994	1208257	1996743
15 Depletable assets.....	1786527	-	-	-	-	-	*2470	-	*56164	1263	75570	1651061	10634
16 Less: Accumulated depletion....	648841	-	-	-	-	-	-	-	*14458	732	38501	595150	956787
17 Land.....	357906	-	-	-	-	-	-	-	*32463	15376	12168	297899	10634
18 Intangible assets (Amortizable)...	*1258202	-	-	-	-	-	107	-	*18696	3223	-	1236178	10634
19 Less: Accumulated amortization	*566593	-	-	-	-	-	107	-	*2634	3223	-	560631	10634
20 Other assets.....	2892492	-	-	-	-	-	*989	*78	*4303	-5197	4924	2887395	10634
21 Total liabilities.....	26105647	-	-	*20258	-	-	*112282	*29237	*233978	252892	408679	25048320	432663
22 Accounts payable.....	1267927	-	-	-	-	-	*7618	*808	*2722	38446	10075	1208257	1996743
23 Mort, notes, and bonds under 1 yr	921196	-	-	-	-	-	*7162	-	*6672	7406	61710	838247	10634
24 Other current liabilities.....	1375847	-	-	-	-	-	*39238	*666	*2041	12833	1626	1319443	10634
25 Loans from stockholders.....	*146939	-	-	*2434	-	-	*32669	-	*28133	-	-	83703	10634
26 Mort, notes, bonds, 1 yr or more.	4404453	-	-	-	-	-	-	-	*5769	30035	27315	4341335	10634
27 Other liabilities.....	3135436	-	-	-	-	-	*4495	-	*11033	6362	14118	3099427	10634
28 Net worth.....	14853848	-	-	*17823	-	-	*21098	*27763	*177609	157811	293835	14157908	432663
29 Capital stock.....	2822101	-	-	*17823	-	-	*359	*9296	*31927	92201	3063	2667433	10634
30 Paid-in or capital surplus.....	8718982	-	-	-	-	-	*118741	-	*122270	5237	10184	8462550	10634
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	3502848	-	-	-	-	-	*-100059	*18466	*23412	60373	280761	3219894	10634
33 Retained earnings (S CORP).....	2057	-	-	-	-	-	2057	-	-	-	-	-	-
34 Less: Cost of treasury stock..	192141	-	-	-	-	-	-	-	-	-	172	191968	10634
35 Total receipts.....	9483550	*15213	-	*8167	-	-	*61717	*6502	*94938	65466	178490	9053057	432663
36 Business receipts.....	8533971	-	-	-	-	-	*529	*529	*54659	43548	128554	8306681	1996743
37 Interest.....	327543	-	-	*59	-	-	*144	*954	*3886	8305	13823	300372	10634
38 Interest on govt. obligations....	11	-	-	-	-	-	-	-	-	-	-	11	10634
39 Rents.....	*9263	-	-	-	-	-	-	-	*30	-	7635	1599	10634
40 Royalties.....	32484	-	-	*3394	-	-	-	*-0	*41	-	591	28458	10634
41 Net S-T cap gain less net LT loss	*15073	-	-	-	-	-	*12086	-	-	-	-	2986	10634
42 Net L-T cap gain less net ST loss	195468	-	-	-	-	-	*7634	*823	*1066	-	16980	168965	10634
43 Net gain, noncapital assets.....	89222	-	-	-	-	-	-	*4152	*33879	58	24	51109	10634
44 Dividends, domestic corporations.	*6517	-	-	-	-	-	-	*4	*641	-	1972	3901	10634
45 Dividends, foreign corporations..	*76188	-	-	-	-	-	-	-	*583	-	6850	68756	10634
46 Other receipts.....	197810	*15213	-	*4714	-	-	*41853	*40	*154	13555	2061	120220	10634
47 Total deductions.....	8097454	*2421	-	*7719	-	-	*16519	*1940	*57502	54292	123040	7834021	432663
48 Cost of goods.....	4184985	-	-	-	-	-	-	*353	*24508	27948	57648	4074529	10634
49 Compensation of officers.....	31905	-	-	-	-	-	-	-	*989	439	2675	27802	10634
50 Salaries and wages.....	213076	-	-	-	-	-	*1791	-	*1021	1037	3561	205664	10634
51 Repairs.....	*4965	-	-	*23	-	-	*20	-	*47	-	272	4603	10634
52 Bad debts.....	4123	-	-	-	-	-	-	-	-	-	-	4123	10634
53 Rent paid on business property...	104842	-	-	-	-	-	*5	*25	*301	-	670	103841	10634
54 Taxes paid.....	143766	*1	-	*259	-	-	*1337	*242	*2386	190	3599	135753	10634
55 Interest paid.....	538661	*994	-	-	-	-	*1478	*54	*818	190	7654	527473	10634
56 Contributions or gifts.....	5363	-	-	-	-	-	-	*3	*25	-	57	5278	10634
57 Amortization.....	174114	-	-	-	-	-	*1522	-	*887	2132	498	169074	10634
58 Depreciation.....	798592	-	-	-	-	-	*110	*249	*4268	6549	8068	779349	10634
59 Depletion.....	828505	-	-	-	-	-	-	*30	*7897	6569	14666	799343	10634
60 Advertising.....	*2993	-	-	*222	-	-	-	-	*10	1	-	2760	10634
61 Pension, prof sh, stock, annuity.	34413	-	-	-	-	-	-	-	-	13	210	34190	10634
62 Employee benefit programs.....	*87749	-	-	-	-	-	*103	-	*120	563	151	86812	10634
63 Net loss, noncapital assets.....	4123	-	-	-	-	-	-	-	-	1	-	4122	10634
64 Other deductions.....	935279	*1427	-	*7216	-	-	*10153	*984	*14225	8660	23310	869305	10634
65 Total receipts less total deducts..	1386096	*12792	-	*448	-	-	*45198	*4562	*37436	11174	55450	1219036	10634
Constructive taxable income from													
66 related foreign corporations....	27522	-	-	-	-	-	-	-	-	-	-	27522	10634
67 Net income, total.....	1413607	*12792	-	*448	-	-	*45198	*4562	*37436	11174	55450	1246547	10634
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	*40822	*12792	-	-	-	-	28031	-	-	-	-	-	-
71 Statutory special deductions, total	131398	-	-	*448	-	-	*17168	*3	*20201	2336	8226	83017	10634
72 Net operating loss deduction.....	119460	-	-	*448	-	-	*17168	-	*19170	2336	-	80339	10634
73 Dividends received deduction....	*11938	-	-	-	-	-	-	*3	*1031	-	8226	2678	10634
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	10634
75 Income subject to tax.....	1241387	-	-	-	-	-	-	*4560	*17235	8838	47224	1163530	10634
76 Income tax before credits, total...	500507	-	-	-	-	-	*181	*1550	*6033	3791	16478	472474	10634
77 Regular tax.....	434118	-	-	-	-	-	-	*1550	*5865	3056	16412	407236	10634
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	10634
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	10634
80 Alternative minimum tax.....	63637	-	-	-	-	-	*181	-	*131	721	-	62605	10634
81 Environmental tax.....	2658	-	-	-	-	-	-	-	*38	15	66	2539	10634
82 Foreign tax credit.....	177474	-	-	-	-	-	-	-	-	422	-	177051	10634
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	10634
84 Nonconventional source fuel credit.	*264	-	-	-	-	-	-	*55	-	-	209	-	10634
85 General business credit.....	923	-	-	-	-	-	-	-	-	-	-	923	10634
86 Prior year minimum tax credit.....	*19173	-	-	-	-	-	-	*613	*213	926	550	16871	10634
87 Income tax after credits, total....	302674	-	-	-	-	-	*181	*882	*5820	2443	15718	277628	10634

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Other
metal mining

MINOR INDUSTRY 1098 RETURNS WITH 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.....	142	-	-	-	*56	*35	*25	*8	*9	*5	3	**	3
2 Total assets.....	3415998	-	-	-	*17956	*18900	*30002	*52709	*182665	*178881	395111	**	2539773
3 Cash.....	148973	-	-	-	*12561	*2935	*909	*12071	*13313	*1608	20733	**	84842
4 Notes and accounts receivable....	557273	-	-	-	*444	-	*16535	-	*47954	*26009	42392	**	423938
5 Less: Allowance for bad debts.....	5111	-	-	-	-	-	-	-	-	-	5108	**	3
6 Inventories.....	299912	-	-	-	-	-	*463	-	*20052	*76104	49499	**	153794
7 U.S. govt. obligations, total....	*1225	-	-	-	-	-	-	-	-	*1225	-	-	-
8 Tax-exempt securities.....	6105	-	-	-	-	-	-	-	-	-	-	-	6105
9 Other current assets.....	194190	-	-	-	-	*5775	*954	-	*28203	*1398	14539	**	143320
10 Loans to stockholders.....	*7500	-	-	-	-	-	-	-	*519	6981	-	-	-
11 Mortgage and real estate loans....	66	-	-	-	-	-	-	-	-	-	-	-	66
12 Other investments.....	*1128071	-	-	-	-	-	-	*40638	*19030	5769	9143	-	1053491
13 Depreciable assets.....	3024414	-	-	-	*384705	*1327	*41913	-	*161361	*154866	625947	**	1654295
14 Less: Accumulated depreciation	2186402	-	-	-	*384705	*1222	*30772	-	*114384	*119819	384660	**	1150840
15 Depletable assets.....	*294286	-	-	-	*4951	*9963	-	-	-	*35934	1018	-	242420
16 Less: Accumulated depletion....	*205350	-	-	-	-	-	-	-	-	*11369	388	-	193593
17 Land.....	*36875	-	-	-	-	*123	-	-	*23802	-	4607	-	8344
18 Intangible assets (Amortizable)...	1636	-	-	-	-	-	-	-	-	-	1168	**	463
19 Less: Accumulated amortization	418	-	-	-	-	-	-	-	-	-	397	**	19
20 Other assets.....	*112754	-	-	-	-	-	-	-	*-17189	*174	16618	**	113151
21 Total liabilities.....	3415998	-	-	-	*17956	*18900	*30002	*52709	*182665	*178881	395111	**	2539773
22 Accounts payable.....	472812	-	-	-	*1575	-	*2601	*68	*11513	*23820	30418	**	402816
23 Mort, notes, and bonds under 1 yr	77805	-	-	-	-	-	*9093	*1	*10695	*5995	30575	**	21445
24 Other current liabilities.....	169391	-	-	-	*629	*581	*682	-	*6818	*1245	44110	**	115327
25 Loans from stockholders.....	*62768	-	-	-	-	-	*180	-	*29620	*31503	-	-	1465
26 Mort, notes, bonds, 1 yr or more.	*651585	-	-	-	-	-	*5299	-	*4560	*42844	109164	**	489718
27 Other liabilities.....	378885	-	-	-	*4548	-	-	-	*13867	*15109	38473	**	306887
28 Net worth.....	1602752	-	-	-	*11204	*18319	*12148	*52640	*105592	*58364	142370	**	1202114
29 Capital stock.....	83691	-	-	-	*3337	*264	*150	*147	*5	*31628	10872	**	37289
30 Paid-in or capital surplus.....	2468047	-	-	-	*10567	*18450	-	*397696	*12240	*133789	66281	**	1829024
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-887669	-	-	-	*-2700	*-394	-	*-345202	*20783	*-107053	71196	**	-524299
33 Retained earnings (S CORP).....	*84563	-	-	-	-	-	*11998	-	*72565	-	-	-	-
34 Less: Cost of treasury stock..	145879	-	-	-	-	-	-	-	-	-	5979	-	139901
35 Total receipts.....	2500641	-	-	-	*10848	*2762	*75631	*1534	*249794	*217165	508441	**	1434466
36 Business receipts.....	2289076	-	-	-	-	-	*75628	-	*245930	*214976	463955	**	1288585
37 Interest.....	38710	-	-	-	*157	*170	-	*584	*617	*420	2239	**	34521
38 Interest on govt. obligations....	*162	-	-	-	-	-	-	-	*65	-	-	-	97
39 Rents.....	3275	-	-	-	-	-	-	-	-	-	378	**	2897
40 Royalties.....	*2273	-	-	-	-	*2261	-	-	-	-	12	-	-
41 Net S-T cap gain less net LT loss	49	-	-	-	-	-	-	-	-	-	-	-	49
42 Net L-T cap gain less net ST loss	*47465	-	-	-	*10344	-	-	-	-	-	-	-	37122
43 Net gain, noncapital assets.....	*4211	-	-	-	-	-	*2	-	*2012	*5	187	-	2005
44 Dividends, domestic corporations.	*4145	-	-	-	-	-	-	*429	-	-	-	-	3716
45 Dividends, foreign corporations..	359	-	-	-	-	-	-	-	-	139	-	-	220
46 Other receipts.....	110916	-	-	-	*347	*330	-	*520	*1170	*1625	41669	**	65254
47 Total deductions.....	2300703	-	-	-	*2548	*2525	*69190	*1366	*228096	*207990	451576	**	1337413
48 Cost of goods.....	1614469	-	-	-	-	-	*6326	-	*149585	*184528	241210	**	1032820
49 Compensation of officers.....	12717	-	-	-	-	*391	*3183	-	*2214	*539	3130	**	3260
50 Salaries and wages.....	*55704	-	-	-	-	-	*20135	-	*4072	*377	2322	-	28797
51 Repairs.....	*23397	-	-	-	-	-	*4921	-	*13543	*8	86	-	4839
52 Bad debts.....	*13185	-	-	-	-	-	*315	-	*101	-	154	-	12615
53 Rent paid on business property...	*13237	-	-	-	-	-	*2373	-	*6264	*164	391	**	4044
54 Taxes paid.....	80655	-	-	-	*805	*45	*3221	-	*6332	*936	45222	**	24094
55 Interest paid.....	51259	-	-	-	-	-	*1392	*879	*2904	*1850	15857	**	28376
56 Contributions or gifts.....	*531	-	-	-	-	-	-	-	-	*28	27	-	476
57 Amortization.....	*17426	-	-	-	-	*51	-	-	1	*3001	184	-	14189
58 Depreciation.....	102929	-	-	-	-	*74	*4143	-	*8912	*4425	26892	**	58483
59 Depletion.....	*87130	-	-	-	-	-	-	-	*10095	*3919	33456	**	39661
60 Advertising.....	*764	-	-	-	-	-	*69	-	*446	-	236	-	14
61 Pension, prof sh, stock, annuity.	*10973	-	-	-	-	-	-	-	-	*572	708	-	9693
62 Employee benefit programs.....	*10971	-	-	-	-	-	*6417	-	-	*84	1488	-	2983
63 Net loss, noncapital assets.....	*2340	-	-	-	-	-	-	-	-	*2313	27	-	-
64 Other deductions.....	203016	-	-	-	*1743	*1964	*16695	*486	*23628	*5245	80188	**	73068
65 Total receipts less total deducts..	199938	-	-	-	*8301	*237	*6440	*168	*21698	*9175	56865	**	97053
Constructive taxable income from													
66 related foreign corporations.....	476	-	-	-	-	-	-	-	-	110	341	-	24
67 Net income, total.....	200251	-	-	-	*8301	*237	*6440	*168	*21633	*9285	57206	**	96980
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	*15222	-	-	-	-	-	*6440	-	*8781	-	-	-	-
71 Statutory special deductions, total	*39719	-	-	-	*2971	*237	-	*168	*4254	*6917	19913	-	5259
72 Net operating loss deduction....	*36628	-	-	-	*2971	*237	-	*50	*4254	*6917	19913	-	2287
73 Dividends received deduction....	*3090	-	-	-	-	-	-	*118	-	-	-	-	2973
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	*145311	-	-	-	*5330	-	-	-	*8598	*2368	37294	**	91721
76 Income tax before credits, total...	53808	-	-	-	*1159	-	-	-	*3908	*845	14006	**	33891
77 Regular tax.....	*49953	-	-	-	*1159	-	-	-	*2899	*805	12988	**	32102
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	*3567	-	-	-	-	-	-	-	*992	*33	916	**	1627
81 Environmental tax.....	288	-	-	-	-	-	-	-	17	7	102	**	162
82 Foreign tax credit.....	*29346	-	-	-	-	-	-	-	*146	-	4389	**	24811
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit.....	1250	-	-	-	-	-	-	-	-	-	1250	-	-
87 Income tax after credits, total....	23212	-	-	-	*1159	-	-	-	*3761	*845	8367	**	9080

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Coal mining

MAJOR GROUP 03 RETURNS WITH 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.....	777	*5	*183	*149	*74	*134	*154	*5	*38	***	7	8	***
2 Total assets.....	45267069	-	*7409	*16160	*22877	*94096	*256296	*28683	*589725	***	472528	1415511	***
3 Cash.....	433887	-	*5630	-	*2829	*29201	*49774	*4645	*40491	***	34735	78285	***
4 Notes and accounts receivable....	22356366	-	-	-	*304	*29597	*70725	*4562	*72714	***	79249	170220	***
5 Less: Allowance for bad debts..	*4301	-	-	-	-	-	-	-	*1045	***	1165	1220	***
6 Inventories.....	557095	-	-	-	-	-	-	-	*7804	***	20257	75236	***
7 U.S. govt. obligations, total....	*11978	-	-	-	-	-	-	-	*1565	***	130	6240	***
8 Tax-exempt securities.....	*43711	-	-	-	-	-	-	-	*13402	***	-	-	***
9 Other current assets.....	279169	-	*1730	*14667	*763	*7000	*9054	*1531	*12861	***	8070	45916	***
10 Loans to stockholders.....	*144897	-	-	-	-	*2210	*5280	-	*449	***	629	104965	***
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	***	-	-	***
12 Other investments.....	14174244	-	-	-	-	-	-	-	*114290	***	82734	283383	***
13 Depreciable assets.....	7919828	-	-	-	*12259	*172099	*202013	*22811	*550780	***	363066	989163	***
14 Less: Accumulated depreciation	4351208	-	-	-	*9534	*147702	*99762	*5253	*322272	***	198767	577971	***
15 Depletable assets.....	1296695	-	-	-	-	-	-	-	*41850	***	19223	207055	***
16 Less: Accumulated depletion...	317798	-	-	-	-	-	-	-	*19333	***	5739	84021	***
17 Land.....	733390	-	*45	-	-	*1144	*1786	-	*21771	***	5210	16264	***
18 Intangible assets (Amortizable)..	1829113	-	-	-	-	-	-	-	*21829	***	7670	50817	***
19 Less: Accumulated amortization	765320	-	-	-	-	-	-	-	*9204	***	3506	18898	***
20 Other assets.....	925324	-	*4	*1494	*16257	*547	*17426	*388	*41772	***	60733	70077	***
21 Total liabilities.....	45267069	-	*7409	*16160	*22877	*94096	*256296	*28683	*589725	***	472528	1415511	***
22 Accounts payable.....	16387764	-	-	*14667	*1812	*30099	*66122	*3594	*46954	***	49778	120928	***
23 Mort, notes, and bonds under 1 yr	351640	-	-	-	-	-	*8734	*8825	*64917	***	7022	85619	***
24 Other current liabilities.....	2516090	-	*1002	-	*13989	*354	*56798	*5080	*23501	***	37781	146862	***
25 Loans from stockholders.....	*512154	-	-	-	-	-	*5016	*1503	-	***	54624	231309	***
26 Mort, notes, bonds, 1 yr or more.	2635429	-	-	-	-	*35353	*70581	*9448	*136681	***	94456	285962	***
27 Other liabilities.....	5579215	-	-	-	*12843	*-472	-	-	*57509	***	123506	205819	***
28 Net worth.....	17284778	-	*6408	*1494	*-5767	*28763	*49046	*233	*260163	***	105360	339014	***
29 Capital stock.....	2179350	-	*335	*1494	*74	*1692	*3311	*50	*1864	***	19944	2706	***
30 Paid-in or capital surplus.....	13329144	-	-	-	-	-	*2920	*3949	*20801	***	97215	370000	***
31 Retained earnings, appropriated.	*52491	-	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings-unappropriated	1576467	-	*4833	-	*-5841	*3120	*-4238	-	*165506	***	-37126	15000	***
33 Retained earnings (S CORP).....	276655	-	*1240	-	-	*23952	*47315	*5715	*129849	***	34158	-	***
34 Less: Cost of treasury stock..	129329	-	-	-	-	-	*263	*9481	*57858	***	8830	48692	***
35 Total receipts.....	14437792	*57929	*33376	*1371306	*90455	*660839	*1458543	*135683	*842426	***	542180	1569826	***
36 Business receipts.....	13039273	*57929	*6997	*1365188	*90455	*660799	*1437503	*135683	*786286	***	508953	1381872	***
37 Interest.....	284058	-	-	*6030	-	-	*38	*826	-	***	2360	60116	***
38 Interest on govt. obligations....	*3781	-	-	-	-	-	-	-	*936	***	1286	36	***
39 Rents.....	31904	-	-	-	-	-	-	-	*14626	***	7202	1458	***
40 Royalties.....	90460	-	*5353	-	-	-	-	-	*80	***	427	11109	***
41 Net S-T cap gain less net LT loss	897	-	-	-	-	-	-	-	-	***	-	124	***
42 Net L-T cap gain less net ST loss	241281	-	-	-	-	-	*10579	-	*5096	***	6026	55458	***
43 Net gain, noncapital assets.....	71645	-	*13492	-	-	-	*934	-	*9199	***	831	22856	***
44 Dividends, domestic corporations.	*8196	-	-	-	-	-	-	-	*888	***	210	372	***
45 Dividends, foreign corporations..	*353	-	-	-	-	-	-	-	-	***	-	316	***
46 Other receipts.....	665943	-	*7535	*88	-	*2	*8700	-	*22955	***	9640	36109	***
47 Total deductions.....	13414956	*53156	*11566	*1365545	*81018	*636189	*1352010	*119974	*814790	***	518641	1516267	***
48 Cost of goods.....	7921189	*42800	-	-	*66188	*119333	*1047950	*104063	*357688	***	414713	1169036	***
49 Compensation of officers.....	42993	-	*864	-	-	-	*2566	-	*14361	***	5325	7103	***
50 Salaries and wages.....	315517	-	-	-	-	*131903	*39881	-	*87778	***	7435	11806	***
51 Repairs.....	500376	-	-	*243676	-	*45349	*14795	*13	*41191	***	441	1230	***
52 Bad debts.....	4494	-	-	-	-	-	-	-	*696	***	154	2417	***
53 Rent paid on business property...	158216	-	-	-	-	*57088	*22317	*106	*30129	***	434	8249	***
54 Taxes paid.....	644090	*1620	*4020	*12363	*6510	*43495	*30353	*263	*43357	***	12143	65283	***
55 Interest paid.....	384627	*1408	*304	*95	-	*4995	*7816	*1850	*16754	***	10606	73429	***
56 Contributions or gifts.....	2203	-	-	-	-	*102	*16	-	*68	***	45	128	***
57 Amortization.....	72801	*181	-	-	*30	-	*1221	-	*2520	***	744	12019	***
58 Depreciation.....	518217	*2606	*2804	-	*1174	*15721	*26619	*4732	*53945	***	17794	34453	***
59 Depletion.....	402372	*2984	-	-	*6292	-	-	-	*23995	***	6451	30802	***
60 Advertising.....	5567	-	-	-	*265	*122	*85	-	*384	***	344	3073	***
61 Pension, prof sh, stock, annuity.	53228	-	-	-	-	*861	*1214	-	*8877	***	2393	2165	***
62 Employee benefit programs.....	406081	-	*3	*80117	-	*50096	*87275	*4284	*20428	***	12456	19886	***
63 Net loss, noncapital assets.....	*2639	-	-	-	-	*95	-	-	-	***	17	276	***
64 Other deductions.....	1980344	*1557	*3570	*1029294	*560	*167029	*69902	*4663	*112620	***	27144	74911	***
65 Total receipts less total deducts..	1022837	*4773	*21811	*5761	*9438	*24650	*106533	*15709	*27636	***	23539	53559	***
Constructive taxable income from													
66 related foreign corporations.....	14410	-	-	-	-	-	-	-	-	***	-	-	***
67 Net income, total.....	1033465	*4773	*21811	*5761	*9438	*24650	*106533	*15709	*26700	***	22252	53523	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S.....	155197	*4773	*14458	-	-	*19935	*77273	*15709	*19121	***	3617	-	***
71 Statutory special deductions, total	148335	-	*3914	-	*9438	*3280	*27337	-	*1860	***	10194	28562	***
72 Net operating loss deduction....	142415	-	*3914	-	*9438	*3280	*27337	-	*1415	***	10047	27986	***
73 Dividends received deduction....	*5920	-	-	-	-	-	-	-	*445	***	147	576	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax.....	729933	-	*3438	*5761	-	*1435	*1923	-	*5720	***	8441	24961	***
76 Income tax before credits, total...	283157	-	*516	*864	-	*621	*378	-	*2976	***	3085	13415	***
77 Regular tax.....	252409	-	*516	*864	-	*215	*378	-	*1896	***	2871	8491	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	-	-	***
80 Alternative minimum tax.....	29513	-	-	-	-	*406	-	-	*1080	***	198	4844	***
81 Environmental tax.....	1234	-	-	-	-	-	-	-	-	***	15	80	***
82 Foreign tax credit.....	162213	-	-	-	-	-	-	-	-	***	-	1522	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit.	8	-	-	-	-	-	-	-	-	***	-	8	***
85 General business credit.....	*843	-	-	-	-	-	-	-	-	***	-	659	***
86 Prior year minimum tax credit....	*7662	-	-	-	-	-	-	-	-	***	3	426	***
87 Income tax after credits, total....	112431	-	*516	*864	-	*621	*378	-	*2976	***	3082	10801	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 04 RETURNS WITH 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.....	15117	661	7128	2329	1549	1485	1433	216	156	47	32	36	43
2 Total assets.....	114446405	-	254415	369250	560328	1131336	2943346	1614472	2537010	1765674	2234592	5669677	95366304
3 Cash.....	3950646	-	92166	89030	101369	220338	417127	252604	307063	288839	248846	342052	1591212
4 Notes and accounts receivable....	8494896	-	*19229	76233	113264	233283	535613	335285	444184	269583	281863	868397	5317961
5 Less: Allowance for bad debts.....	93908	-	-	-	-	-	*6645	*1207	*2607	*748	1765	13108	67827
6 Inventories.....	2238318	-	*7937	*6338	*8997	*25734	45198	*6988	109753	9834	55638	105408	1856492
7 U.S. govt. obligations, total....	453725	-	-	-	*18223	*46858	-	*70838	*123354	*9005	62577	119129	3740
8 Tax-exempt securities.....	*83256	-	-	-	-	-	*17421	-	*43791	-	19846	-	2198
9 Other current assets.....	3862110	-	*10963	*11795	28664	23759	105664	75758	118878	79224	107769	587126	2712512
10 Loans to stockholders.....	628935	-	*7945	*15962	*9433	*55887	232773	*14061	*26332	*2453	24675	7544	231871
11 Mortgage and real estate loans...	146903	-	-	-	-	-	-	-	-	-	1722	21641	123540
12 Other investments.....	54356236	-	*291	*17090	*70366	107785	495236	287631	394411	427483	207341	698830	51649772
13 Depreciable assets.....	48082872	-	380349	316007	584297	706211	1576006	926721	1118372	579876	1037736	3260715	37596580
14 Less: Accumulated depreciation	23299177	-	298920	242438	466457	486030	1074124	618442	746258	346474	647288	1617784	16755961
15 Depletable assets.....	24503526	-	*23783	*443067	*165256	419055	1032215	358629	840791	611020	1646275	2105803	16857632
16 Less: Accumulated depletion...	13813115	-	*10704	*382579	*97271	308901	586050	136292	454734	286045	1015800	1027547	9507192
17 Land.....	1015410	-	*5091	*5232	*8545	52204	64379	12758	94653	44586	59309	41679	626974
18 Intangible assets (Amortizable)...	3476546	-	36989	*504	*17616	*3954	50238	46527	59092	40981	112744	243861	2864039
19 Less: Accumulated amortization	1523803	-	27686	*472	*14275	*3174	17629	*35135	33445	26833	78025	128694	1158434
20 Other assets.....	1883029	-	6980	*13482	*12301	33373	55924	17749	93379	62889	111129	54626	1421195
21 Total liabilities.....	114446405	-	254415	369250	560328	1131336	2943346	1614472	2537010	1765674	2234592	5669677	95366304
22 Accounts payable.....	4830527	-	*4927	*20688	48300	111661	299062	195125	196187	240118	108985	475232	3130241
23 Mort, notes, and bonds under 1 yr	2160921	-	*15697	*72688	*12216	209633	242935	*54741	116430	16014	40619	162851	1217097
24 Other current liabilities.....	4395189	-	*15673	*19026	34172	95426	194753	95191	208415	68994	61176	322589	3279774
25 Loans from stockholders.....	900869	-	68186	*49049	*7660	*48078	207352	*53206	*46760	*157454	1006	49628	212488
26 Mort, notes, bonds, 1 yr or more.	22047460	-	*7498	*62470	142102	126841	485937	*140603	329190	231854	304558	867076	19349329
27 Other liabilities.....	10110897	-	*4827	*-0	*13677	*10330	87147	*23463	21772	100726	99335	217773	9531848
28 Net worth.....	70000542	-	137606	145329	302201	529367	1426159	1052143	1618256	950515	1618912	3574527	58645526
29 Capital stock.....	5561218	-	46917	35899	65653	69452	366209	233692	98698	21679	103663	295080	4224278
30 Paid-in or capital surplus.....	61882789	-	*59406	*1361158	*193963	547912	625368	275963	782044	668788	528999	2505826	54333363
31 Retained earnings, appropriated.	121709	-	-	-	-	*9936	*6801	-	*75262	*24973	1025	2712	1000
32 Retained earnings-unappropriated	1579135	-	79869	*-1264893	99345	195895	130524	158882	504850	131470	716689	695018	131485
33 Retained earnings (S CORP).....	2467214	-	-43440	*20876	*-49588	-188603	396724	*439100	*183023	*127399	284214	122303	1175207
34 Less: Cost of treasury stock..	1611524	-	*5146	*7711	*7171	*105225	*99468	*55494	*25621	*23793	15678	46412	1219806
35 Total receipts.....	45716284	1950956	1108730	652762	866518	1643601	2490220	1416926	1511088	1198605	947655	3859247	28069977
36 Business receipts.....	39761173	1839036	866154	538850	757418	1470314	2151372	1264770	1188643	1066035	786663	3453531	24378387
37 Interest.....	1281618	2420	*2130	*3548	1534	9425	14485	13702	39019	17397	24591	94373	1058994
38 Interest on govt. obligations....	15604	*110	-	-	-	-	*2161	*1036	*3789	*2163	2156	1947	2241
39 Rents.....	157517	*500	*354	-	*5340	*9452	*6554	*7301	24346	*2117	8898	16068	76589
40 Royalties.....	243465	*5602	*350	-	*10513	*3527	104901	*17636	*18943	*3878	26376	2947	48792
41 Net S-T cap gain less net LT loss	37853	*307	-	*1333	*8	*297	*1252	*279	*389	*446	1804	24867	6871
42 Net L-T cap gain less net ST loss	654512	*25927	-	-	*5261	*13278	69567	*35283	39615	31052	25516	56751	352262
43 Net gain, noncapital assets.....	793843	*13649	*19373	*2337	*21167	*7248	41114	22903	17949	12861	9994	22930	602319
44 Dividends, domestic corporations.	143129	*308	-	*314	-0	*1807	*3029	*11044	3234	*78	7822	8290	107204
45 Dividends, foreign corporations..	209500	-	*226	-	*1381	*532	*359	*4	-	-	74	2819	204105
46 Other receipts.....	2418070	63098	220144	106379	63895	127720	95426	42968	175160	62580	53762	174726	1232213
47 Total deductions.....	40180982	1849962	972694	470931	744562	1450825	2120188	1239516	1307025	1120198	812218	3313484	24779378
48 Cost of goods.....	21563566	1652278	*202673	*207986	184685	754658	766514	497563	660889	797021	352978	2095443	13390878
49 Compensation of officers.....	672379	*14823	113763	*24418	*34858	43829	142207	38477	52690	19248	20710	39669	127688
50 Salaries and wages.....	2361536	*19192	144669	*22397	134384	140994	224854	145757	106919	34759	64405	152240	1170966
51 Repairs.....	346291	*1514	20755	*6887	10734	19856	40365	31147	2816	4652	9343	20341	177881
52 Bad debts.....	93363	7	-	*4226	*3782	*2926	4435	*6223	6035	*3060	1133	12876	48659
53 Rent paid on business property...	506021	*4305	15381	*6498	13725	9401	30706	19263	15583	5757	6793	31166	347442
54 Taxes paid.....	1141708	14547	39068	22176	40830	54110	92586	51102	40240	29050	42754	64486	650760
55 Interest paid.....	2498538	*6988	10443	*7395	9939	24513	84871	17708	50683	28382	31561	97829	2128227
56 Contributions or gifts.....	40027	26	*427	*176	785	*917	1015	*532	1108	*164	1122	1187	32567
57 Amortization.....	307933	*314	*1603	*13	*3912	*1329	7217	*4894	4899	3809	12367	66420	201156
58 Depreciation.....	2498464	10998	35706	18030	51533	62761	126359	86810	78915	54179	54437	213041	1705695
59 Depletion.....	1049871	*14717	*7955	*18756	*12678	*8392	34726	19948	35586	39538	43357	57733	765482
60 Advertising.....	55682	33	*1221	*563	*1221	*2550	4903	3235	621	*640	2683	3379	34632
61 Pension, prof sh, stock, annuity.	221774	*1065	*5055	*912	-	*891	7495	8998	5709	6273	2071	6656	176649
62 Employee benefit programs.....	536504	*5029	*10063	*377	9020	9945	19961	19977	17852	6341	6209	30957	400772
63 Net loss, noncapital assets.....	139876	*23	-	*150	*689	*803	*2705	*194	*691	*1399	3616	4760	124845
64 Other deductions.....	6147447	104105	363910	129970	231786	312950	529268	287688	225787	85926	156680	415300	3304078
65 Total receipts less total deducts..	5535302	100994	136036	181831	121956	192775	370032	177410	204063	78407	135437	545763	3290598
Constructive taxable income from													
66 related foreign corporations.....	130547	-	-	-	-	-	-	-	-	-	3198	760	126588
67 Net income, total.....	5650246	100884	136036	181831	121956	192775	367872	176374	200274	76244	136479	544576	3414946
68 Net income, Form 1120-A.....	*3393	-	*1924	*746	*722	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	26225	26225	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	*29406	113482	*146956	*67186	139465	260186	*93030	*52680	*31411	37070	70907	90944	-
71 Statutory special deductions, total	1800632	28861	*4024	*31387	20540	20260	33384	36425	80570	*15673	32477	129834	1367196
72 Net operating loss deduction....	1688950	28646	*4024	*31167	*19435	19059	31264	*28202	78306	*15619	27002	123757	1282468
73 Dividends received deduction....	111682	*215	*220	*1105	*1201	*2120	*8223	2264	-	*54	5475	6077	84727
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2721717	42616	18530	*3535	35055	33051	75013	50078	67108	29159	66932	343834	1956806
76 Income tax before credits, total...	1015031	13275	2779	*598	6535	8652	23623	18181	24634	10614	24000	129208	752931
77 Regular tax.....	929035	12398	2779	*530	6535	8652	22445	16403	22508	9860	23003	119519	684404
78 Personal holding company tax....	*64	-	-	-	-	-	*9	-	-	*55	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	79875	*182	-	*68	-	-	*557	*1763	2026	*731	927	9157	64465
81 Environmental tax.....	4451	*30	-	-	-	-	-	*15	*45	*23	71	528	3739
82 Foreign tax credit.....	378429	-	*9	-	-	*8	-	*105	*847	-	2293	67820	307348
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	37325	*2133	-	-	*379	-	*1320	*303	*1365	*485	4848	2822	23668
85 General business credit.....	88028	-	*170	-	-	-	*1299	*10	*2211	*572	676	3093	7

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	8386	610	3449	1340	828	932	884	123	102	33	29	24	30
2 Total assets.....	94518953	-	120915	204575	289426	738106	1799677	959632	1606621	1233005	2013207	3626240	81927549
3 Cash.....	2455934	-	40427	*50626	59199	123078	303670	151615	154179	204620	215604	257960	894955
4 Notes and accounts receivable....	4985907	-	*10688	*31396	*14445	103956	294074	133118	255737	174672	235931	432022	3299867
5 Less: Allowance for bad debts.....	37894	-	-	-	-	-	*2480	-	*977	*137	932	2219	31149
6 Inventories.....	1481614	-	*387	*1989	*4978	*5205	*8707	*1257	105391	*3152	32287	26877	1291384
7 U.S. govt. obligations, total....	372233	-	-	-	*18223	*46858	-	*70838	*110186	-	48613	73776	3740
8 Tax-exempt securities.....	*70166	-	-	-	-	-	*17421	-	*30702	-	19846	-	2198
9 Other current assets.....	2879640	-	*7609	*3156	*9543	15257	30452	15697	94027	35257	92326	386897	2189240
10 Loans to stockholders.....	284614	-	*2691	*15962	*4218	*30167	144603	*12197	*4488	*2453	24675	7544	35168
11 Mortgage and real estate loans...	146663	-	-	-	-	-	-	-	-	-	1722	21641	123300
12 Other investments.....	50581174	-	*291	*15222	*48487	98085	218691	255696	256985	322569	202428	434766	48727952
13 Depreciable assets.....	34696615	-	163322	*89038	362859	435380	714805	352518	473247	299388	851191	1626160	29328707
14 Less: Accumulated depreciation	16482169	-	126324	*67919	307278	308033	473131	230853	299580	191004	523520	881597	13072930
15 Depletable assets.....	22316452	-	*23783	*443067	*151232	417457	1014119	267679	526243	597443	1646275	1996943	15232211
16 Less: Accumulated depletion...	12198702	-	*10704	*382579	*95270	308901	582906	93671	253972	276559	1015800	961669	8216671
17 Land.....	781781	-	*162	-	*8545	*45115	46249	*4882	79835	*24257	49789	27849	495096
18 Intangible assets (Amortizable)..	2103098	-	*24662	*504	*43	*3863	43798	*45631	44217	*38595	112744	198161	1590879
19 Less: Accumulated amortization	1223407	-	*21796	*472	*43	*3083	14598	*34244	30449	*25950	78025	116280	898467
20 Other assets.....	1305235	-	*5719	*4584	*10246	*33701	36201	*7273	56362	24248	98053	97408	931274
21 Total liabilities.....	94518953	-	120915	204575	289426	738106	1799677	959632	1606621	1233005	2013207	3626240	81927549
22 Accounts payable.....	3279221	-	*413	*5095	*26131	52419	192969	124896	112452	151856	97494	335405	2180091
23 Mort, notes, and bonds under 1 yr	1769798	-	-	*39747	-	*185634	174601	*6126	*103676	*8411	39981	88165	1123457
24 Other current liabilities.....	3111254	-	*56	*9610	*28087	84964	120400	62797	146457	*11323	42921	194849	2409789
25 Loans from stockholders.....	603588	-	*55316	*26092	*5567	*46939	146142	*11667	*34430	*157454	1006	9548	109427
26 Mort, notes, bonds, 1 yr or more.	18913980	-	*4424	*18351	*110654	*36909	351429	*134147	179933	*171444	283460	492295	17130933
27 Other liabilities.....	9062514	-	*4341	*-0	236	*9947	*51609	*14532	12311	*87686	95501	132249	8654100
28 Net worth.....	57778599	-	56365	105679	118752	321293	762528	605467	1017361	644830	1452843	2373729	50319752
29 Capital stock.....	4786005	-	24474	*3799	15784	65509	243921	91080	74511	16431	68198	221407	3960891
30 Paid-in or capital surplus.....	50926038	-	*49812	*1343390	*163132	*329667	343062	111404	359400	597584	427142	1627192	45574255
31 Retained earnings, appropriated.	*102285	-	-	-	-	-	*150	-	*75262	*24973	901	-	1000
32 Retained earnings-unappropriated	1429804	-	*33331	*-1261381	*-1199	78419	73487	191328	469732	*-20597	682218	439988	744477
33 Retained earnings (S CORP).....	1932616	-	*-51252	*19872	*-55647	*-68525	200557	*220455	*46945	*38488	284214	122303	1175207
34 Less: Cost of treasury stock..	1398149	-	-	-	*3319	*83778	*98648	*8799	*8487	*12050	9830	37160	1136078
35 Total receipts.....	29353065	1851580	272638	313353	342191	638230	1092630	420891	551119	833772	747128	2442071	19847462
36 Business receipts.....	24847942	1802675	241767	*256438	311655	479208	790318	300996	353210	769153	603814	2119179	16819530
37 Interest.....	1120577	*1580	*1417	*1377	*838	6497	11009	11523	28142	*7688	21436	69536	959532
38 Interest on govt. obligations....	10983	*110	-	-	-	-	*1771	*803	*2974	*875	2156	80	2214
39 Rents.....	132885	*500	-	-	*5340	*9168	*3330	*482	21499	*1843	8887	13128	68709
40 Royalties.....	218486	*5602	*103	-	*2416	*2619	104901	*9329	*18943	*1222	26205	2924	44222
41 Net S-T cap gain less net LT loss	33290	*307	-	-	*8	*297	*1252	*279	*352	*446	1804	21674	6871
42 Net L-T cap gain less net ST loss	411121	*25905	-	-	*9	*6259	*68793	*35280	17996	*30148	25039	51702	149990
43 Net gain, noncapital assets.....	621718	*8993	*3959	*102	*1032	*6508	39264	*15739	14848	*10511	9233	13255	498273
44 Dividends, domestic corporations.	138252	*308	-	*305	-0	*1453	*2158	*11044	*3225	*70	7612	7314	104764
45 Dividends, foreign corporations..	204931	-	*226	-	*1381	*532	*359	-	-	-	74	-	202359
46 Other receipts.....	1612879	*5600	*25166	*55130	*19512	125689	69475	35417	89930	11817	40867	143279	990998
47 Total deductions.....	25211160	1776566	204168	185156	280838	493616	881863	325378	449932	777414	631863	2015525	17188841
48 Cost of goods.....	13474076	*1647497	*1373	*31502	*56811	*151571	200608	*57748	89629	563741	262714	1387626	9023255
49 Compensation of officers.....	308650	*4831	*33610	*9965	*16586	*20415	66331	*8571	31642	*10738	16640	14540	74781
50 Salaries and wages.....	855687	*7902	*11565	*868	*35113	27445	62821	35378	65187	*17019	34562	41173	516653
51 Repairs.....	162679	*1224	*3548	*599	*725	2064	4192	*1655	*1969	*2842	5050	5511	133299
52 Bad debts.....	37982	7	-	*4075	-	-	*329	*5493	*1165	*89	776	5977	20072
53 Rent paid on business property...	282243	*2402	*4914	*1044	*2006	4518	12256	*5762	10140	*3236	4393	6968	224604
54 Taxes paid.....	707909	12563	11999	*14282	18156	28478	52664	16109	22941	21609	25292	30793	453022
55 Interest paid.....	2171782	*6988	*8004	*2177	*1957	13169	62186	*11083	30227	19357	29869	63978	1922787
56 Contributions or gifts.....	29999	1	-	*176	*445	*309	130	*241	816	*70	1082	282	26446
57 Amortization.....	219413	*314	*27	*13	-	*1320	*1013	*4885	*3180	*3207	12280	15951	177222
58 Depreciation.....	1393520	*9524	19129	*6924	20431	34264	63913	33954	27876	27806	45571	108504	995626
59 Depletion.....	975311	*14717	*5625	*18046	*9188	*7738	34626	*12685	27993	34855	42954	53280	713604
60 Advertising.....	18219	2	-	*35	*161	*482	*1287	*913	*158	*132	2309	163	12578
61 Pension, prof sh, stock, annuity.	108716	*104	-	-	-	*154	3531	*1559	3774	*1616	1756	2700	93521
62 Employee benefit programs.....	324966	*1124	*1844	-	*1254	*1777	4254	*1459	8305	*858	5072	4235	294784
63 Net loss, noncapital assets.....	129083	*22	-	*150	*6	*803	*2123	*158	*334	*288	3616	3948	117637
64 Other deductions.....	4010925	67343	102528	*95300	117999	199109	309599	127726	124596	69950	137929	269895	2388951
65 Total receipts less total deducts..	4141905	75014	68470	128197	61352	144614	210768	95513	101187	56358	115265	426547	2658621
Constructive taxable income from													
66 related foreign corporations.....	117502	-	-	-	-	-	-	-	-	-	3179	-	114323
67 Net income, total.....	4248424	74903	68470	128197	61352	144614	208997	94710	98213	55483	116287	426467	2770730
68 Net income, Form 1120-A.....	*1923	-	*1201	-	*722	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*19345	*19345	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	776001	*29406	*58522	*119207	*37131	*114061	133331	*43318	*17327	*24777	37070	70907	90944
71 Statutory special deductions, total	1307656	10836	*2793	*5860	*14503	15445	30155	*15533	36938	*15668	19984	98226	1041714
72 Net operating loss deduction....	1200032	*10620	*2793	*5647	*13398	*14528	28645	*7314	*34681	*15619	14656	93431	958701
73 Dividends received deduction....	107624	*215	-	*213	*1105	*917	*1511	*8220	*2257	*49	5328	4795	83013
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2169045	*34661	*7156	*3177	*10544	*15108	45672	*39019	44032	*15038	59232	257334	1638073
76 Income tax before credits, total...	813737	*10256	*1073	*477	*1986	*3859	14568	14332	15865	*5224	21184	95768	629145
77 Regular tax.....	747360	*10081	*1073	*477	*1986	*3859	14164	*12734	14723	*5091	20385	89753	573034
78 Personal holding company tax....	*64	-	-	-	-	-	*9	-	-	*55	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	62488	*150	-	-	-	-	*395	*1583	*1061	*117	746	5625	52811
81 Environmental tax.....	3504	*25	-	-	-	-	-	*15	*26	*16	54	390	2979
82 Foreign tax credit.....	298091	-	*9	-	-	*8	-	*105	-	-	2293	57009	238667
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	33049	*2133	-	-	*146	-	*1320	*303	*1074	*128	4848	2822	20274
85 General business credit.....	82361	-	-	-	-	-	*744	-	*1433	186	676	1897	77424
86 Prior year minimum tax credit....	9907	-	-	-	-	*157	*410	*1647	*177	-	1148	797	5571
87 Income tax after credits, total....	390330	*8124	*1065	*477	*1840	*3694	12093	12276	13180	*4911	12218	33244	287208

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	6731	*51	3679	*988	721	553	549	93	54	*14	3	12	13
2 Total assets.....	19927451	-	133500	*164675	270902	393230	1143669	654840	930390	*532669	221384	2043437	13438755
3 Cash.....	1494713	-	51739	*38404	42170	97260	113456	100989	152884	*84220	33242	84092	696257
4 Notes and accounts receivable....	3508990	-	*8542	*44837	98819	*129327	241539	202167	188447	*94911	45932	436375	2018094
5 Less: Allowance for bad debts.....	56014	-	-	-	-	-	*4166	*1207	*1631	*611	833	10889	36679
6 Inventories.....	756704	-	*7550	*4349	*4019	*20529	*36491	*5731	*4362	*6681	23351	78531	565108
7 U.S. govt. obligations, total....	*81491	-	-	-	-	-	-	-	*13168	*9005	13965	45353	-
8 Tax-exempt securities.....	*13089	-	-	-	-	-	-	-	*13089	-	-	-	-
9 Other current assets.....	982470	-	*3355	*8639	*19121	*8502	75211	60061	24851	*43966	15442	200229	523092
10 Loans to stockholders.....	344321	-	*5255	-	*5215	*25720	*88170	*1864	*21844	-	-	-	196253
11 Mortgage and real estate loans...	240	-	-	-	-	-	-	-	-	-	-	-	240
12 Other investments.....	3775062	-	-	*1867	*21879	*9700	276545	*31935	*137426	*104914	4912	264063	2921820
13 Depreciable assets.....	13386257	-	217028	*226969	*221438	270831	861201	574203	645125	*280489	186545	1634555	8267874
14 Less: Accumulated depreciation	6817008	-	172596	*174520	*159179	176997	600993	387589	446678	*155470	123768	736187	3683031
15 Depletable assets.....	2187074	-	-	-	*14024	*1598	*18096	*90950	*314548	*13577	-	108860	1625421
16 Less: Accumulated depletion...	1614413	-	-	-	*2001	-	*3143	*42621	*200762	*9486	-	65879	1290521
17 Land.....	233630	-	*4929	*5232	-	*7089	18129	*7875	*14819	*20329	9520	13829	131878
18 Intangible assets (Amortizable)...	1373448	-	*12327	-	*17573	*91	*6440	*895	*14875	*2386	-	45700	1273160
19 Less: Accumulated amortization	300396	-	*5890	-	*14232	*91	*3031	*891	*2997	*883	-	12414	259967
20 Other assets.....	577794	-	*1261	*8898	*2055	*-328	*19722	*10476	*37017	*38641	13076	-42782	489758
21 Total liabilities.....	19927451	-	133500	*164675	270902	393230	1143669	654840	930390	*532669	221384	2043437	13438755
22 Accounts payable.....	1551307	-	*4515	*15593	*22169	*59243	106093	*70229	83735	*88261	11491	139827	950151
23 Mort, notes, and bonds under 1 yr	391123	-	*15697	*32940	*12216	*24000	*68334	*48615	*12754	*7603	638	74686	93640
24 Other current liabilities.....	1283935	-	*15617	*9416	*6085	*10461	74354	*32394	61958	*57671	18255	127740	869985
25 Loans from stockholders.....	297280	-	*12870	*22957	*2093	*1139	*61210	*41539	*12330	-	-	40080	103061
26 Mort, notes, bonds, 1 yr or more.	3133480	-	*3074	*44119	*31449	*89932	134508	*6456	*149257	*60410	21098	374781	2218396
27 Other liabilities.....	1048383	-	*486	-	*13441	*382	*35539	*8931	*9461	*13039	3834	85523	877747
28 Net worth.....	12221942	-	81241	*39650	183450	208074	663631	446676	600895	*305685	166069	1200798	8325774
29 Capital stock.....	775214	-	22443	*32101	49869	3943	122288	142613	24187	*5247	35464	73673	363387
30 Paid-in or capital surplus.....	10956751	-	*9594	*17768	*30831	*218245	282306	*164560	422644	*71204	101857	878634	8759108
31 Retained earnings, appropriated.	*19424	-	-	-	-	*9936	*6652	-	-	-	124	2712	-
32 Retained earnings-unappropriated	149331	-	*46538	*-3512	*100544	*117476	57037	*-32446	35118	*152067	34471	255031	-612993
33 Retained earnings (S CORP).....	534598	-	*7812	*1004	*6059	*-120078	196167	*218645	*136079	*88910	-	-	-
34 Less: Cost of treasury stock..	213375	-	*5146	*7711	*3853	*21447	*819	*46695	*17134	*11743	5848	9252	83728
35 Total receipts.....	16363219	*99376	836091	*339409	524327	1005371	1397590	996035	959969	*364833	200528	1417176	8222515
36 Business receipts.....	14913231	*36360	624387	*282412	445764	991106	1361055	963773	835433	*296882	182849	1334352	7558857
37 Interest.....	161041	*840	*713	*2171	*696	*2929	3476	*2179	10877	*9709	3155	24836	99462
38 Interest on govt. obligations....	*4621	-	-	-	-	-	*390	*233	*816	*1288	-	1867	27
39 Rents.....	24632	-	*354	-	-	*284	*3223	*6820	*2846	*275	11	2940	7880
40 Royalties.....	24979	-	*247	-	*8096	*908	-	*8307	*-0	*2656	172	23	4570
41 Net S-T cap gain less net LT loss	*4563	-	-	*1333	-	-	-	-	*37	-	-	3193	-
42 Net L-T cap gain less net ST loss	243390	-	22	-	*5253	*7019	*774	*3	*21619	*904	476	5049	202272
43 Net gain, noncapital assets.....	172125	*4656	*15413	*2234	*20135	*739	*1850	*7164	*3101	*2350	761	9675	104046
44 Dividends, domestic corporations.	4877	-	-	*9	-	*355	*871	-	*9	8	210	975	2439
45 Dividends, foreign corporations..	*4569	-	-	-	-	-	-	*4	-	-	-	2819	1746
46 Other receipts.....	805191	*57498	*194978	*51249	*44384	*2031	25951	*7551	85230	*50763	12895	31447	241215
47 Total deductions.....	14969822	*73396	768526	*285775	463724	957210	1238325	914138	857093	*342784	180355	1297960	7590537
48 Cost of goods.....	8089490	*4780	*201301	*176484	*127874	*603087	565906	*439815	571260	*233279	90264	707818	4367623
49 Compensation of officers.....	363729	9991	*80153	*14453	*18272	*23415	78776	*29906	21048	*8510	4070	25129	52907
50 Salaries and wages.....	1505848	11290	*133103	*21528	*99271	*113549	162033	110379	41732	*17740	29843	111067	654313
51 Repairs.....	183612	289	*17208	*6287	*10008	*17792	36173	*29493	848	*1810	4293	14830	44582
52 Bad debts.....	55380	-	-	*152	*3782	*2926	*4107	*730	*4870	*2972	356	6898	28588
53 Rent paid on business property...	223778	1903	*10467	*5455	11719	44883	18451	13501	5443	*2521	2401	24198	122838
54 Taxes paid.....	433799	*1984	*27068	*7894	22673	25632	39922	34992	17299	*7441	17462	33693	197738
55 Interest paid.....	326756	-	*2439	*5218	*7983	*11344	22685	*6625	20455	*9025	1692	33851	205439
56 Contributions or gifts.....	10029	25	*427	-	*340	*608	*885	*291	*292	*94	40	905	6121
57 Amortization.....	88521	-	*1576	-	*3912	*9	*6204	*9	*1719	*602	87	50469	23934
58 Depreciation.....	1104944	*1474	*16577	*11106	*31102	28498	62445	52857	51039	*26372	8867	104537	710070
59 Depletion.....	74560	-	*2329	*710	*3491	*654	*100	*7263	*7593	*4684	403	4453	42878
60 Advertising.....	37464	30	*1221	*529	*1061	*2068	3616	*2322	*463	*508	374	3217	22055
61 Pension, prof sh, stock, annuity.	113058	961	*5055	*912	-	*737	*3963	*7439	*1935	*4657	315	3956	83128
62 Employee benefit programs.....	211538	*3905	*8220	*377	*7766	*8168	15707	*18517	*9548	*5483	1138	26722	105987
63 Net loss, noncapital assets.....	10793	1	-	-	*683	-	*582	*36	*358	*1111	-	813	7209
64 Other deductions.....	2136522	*36762	261382	*34670	113787	113841	219669	159962	101191	*15976	18751	145405	915127
65 Total receipts less total deducts..	1393397	*25980	67565	*53634	60603	48161	159265	81897	102876	*22049	20173	119216	631977
Constructive taxable income from													
66 related foreign corporations.....	13045	-	-	-	-	-	-	-	-	-	20	760	12265
67 Net income, total.....	1401822	*25980	67565	*53634	60603	48161	158875	81664	102061	*20761	20192	118109	644215
68 Net income, Form 1120-A.....	*1469	-	*723	*746	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*6880	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	356724	-	*54960	*27750	*30055	*25404	126855	*49713	*35353	*6634	-	-	-
71 Statutory special deductions, total	492976	*18026	*1231	*25527	*6037	*4815	*3229	*20892	*43632	5	12492	31609	325482
72 Net operating loss deduction.....	488918	*18026	*1231	*25520	*6037	*4531	*2619	*20889	*43625	-	12345	30326	323768
73 Dividends received deduction....	4059	-	-	*7	-	*284	*610	*3	*7	5	147	1282	1714
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	552672	*7955	*11374	*358	*24511	*17942	29340	*11059	*23076	*14121	7700	86500	318733
76 Income tax before credits, total...	201293	*3019	*1706	*121	*4549	*4792	9055	*3849	8770	*5389	2816	33440	123787
77 Regular tax.....	181674	*2316	*1706	*54	*4549	*4792	8281	*3669	*7785	*4769	2618	29766	111370
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	17388	32	-	*68	-	-	*162	*180	*965	*614	181	3532	11653
81 Environmental tax.....	947	5	-	-	-	-	-	*1	*19	*7	17	138	761
82 Foreign tax credit.....	*80338	-	-	-	-	-	-	-	*847	-	-	10811	68680
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	*4276	-	-	-	*234	-	-	-	*291	*357	-	-	3394
85 General business credit.....	5667	-	*170	-	-	-	*555	*10	*778	*387	-	1196	2571
86 Prior year minimum tax credit....	5374	*341	-	-	-	*14	*20	-	*164	*18	-	2876	1942
87 Income tax after credits, total....	105639	*2678	*1536	*121	*4316	*4778	8480	*3839	6691	*4627	2816	18557	47199

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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	*17	*233	*797	*413	*379	378	215	68	***	20	7	***
2 Total assets.....	13743804	-	*1582	*123531	*155887	*276786	814680	1583724	989685	***	1347861	1106854	***
3 Cash.....	1004355	-	*738	*39588	*50391	*41597	198677	184970	120268	***	94776	55567	***
4 Notes and accounts receivable....	2073315	-	*844	*46899	*20877	*26001	118840	199401	115004	***	197987	145748	***
5 Less: Allowance for bad debts..	36780	-	-	-	-	-	*52	*2915	*733	***	5869	2903	***
6 Inventories.....	971501	-	-	*19538	*31527	*8098	*26955	117801	87102	***	107628	100175	***
7 U.S. gov't. obligations, total....	*86352	-	-	-	-	-	*102	*562	*43536	***	42152	-	***
8 Tax-exempt securities.....	*85694	-	-	-	-	-	-	*28177	*14649	***	152	-	***
9 Other current assets.....	360941	-	-	*1285	*1172	*3592	5559	97752	29027	***	32026	21071	***
10 Loans to stockholders.....	152902	-	-	*113	-	*20932	*19988	*12691	*5782	***	3982	-	***
11 Mortgage and real estate loans....	*6321	-	-	-	*1609	*4326	-	-	-	***	161	-	***
12 Other investments.....	1275398	-	-	*351	*856	*6989	61142	208868	44056	***	180692	33274	***
13 Depreciable assets.....	12064650	-	*114484	*224883	*301753	920145	1526158	1022869	***	1026082	1246656	***	
14 Less: Accumulated depreciation	7333745	-	-	*99823	*189097	*175947	644162	1088560	631285	***	584455	725799	***
15 Depletable assets.....	1359438	-	-	-	-	*16276	*44834	*18010	*45525	***	53510	100919	***
16 Less: Accumulated depletion...	282975	-	-	-	-	*4236	*25936	*8934	*9672	***	5405	12107	***
17 Land.....	837731	-	-	-	*3369	*26932	52587	229782	57146	***	137576	63323	***
18 Intangible assets (Amortizable)..	745469	-	-	*34	-	-	*1161	*23506	*12452	***	32308	13427	***
19 Less: Accumulated amortization	108690	-	-	*34	-	-	*686	*6077	*6206	***	9015	6853	***
20 Other assets.....	481927	-	-	*1096	*10300	*472	35526	42532	*40165	***	43572	74355	***
21 Total liabilities.....	13743804	-	*1582	*123531	*155887	*276786	814680	1583724	989685	***	1347861	1106854	***
22 Accounts payable.....	9672229	-	*1272	*60851	*6723	*45850	44256	88438	59726	***	91607	78069	***
23 Mort, notes, and bonds under 1 yr	614439	-	-	-	*1895	*34470	*44757	71001	77513	***	72547	30807	***
24 Other current liabilities.....	633039	-	*106	*7481	*2048	*9903	37968	36100	34826	***	94384	57214	***
25 Loans from stockholders.....	177139	-	-	*30229	*12493	*23967	*17928	*3613	*1311	***	9835	-	***
26 Mort, notes, bonds, 1 yr or more.	2447535	-	-	-	*6563	*102705	135947	235536	54867	***	216174	409666	***
27 Other liabilities.....	987780	-	-	*199	*24403	-	*34516	*30377	38645	***	88636	61050	***
28 Net worth.....	7916645	-	*204	*24771	*101763	*59891	499308	1118659	722797	***	774679	470049	***
29 Capital stock.....	496321	-	-	*2673	*21145	*19950	32873	50443	53326	***	65544	98171	***
30 Paid-in or capital surplus.....	1720238	-	-	-	*131	*8985	*49948	21853	39810	***	111635	32463	***
31 Retained earnings, appropriated.	*65844	-	-	-	-	-	-	*65844	-	***	-	-	***
32 Retained earnings-unappropriated	4970228	-	*204	*17421	*65366	*35028	241614	456589	424940	***	461925	367334	***
33 Retained earnings (S CORP).....	1362715	-	-	*4677	*17247	*3449	*210558	608906	*240391	***	146790	-	***
34 Less: Cost of treasury stock..	698701	-	-	-	*2126	*7521	*35686	*84975	*35670	***	11215	27919	***
35 Total receipts.....	12618214	*4955	*18845	*279430	*183558	*410829	1099072	1721118	973457	***	1154047	1036798	***
36 Business receipts.....	12007144	*4955	*18845	*234512	*159204	*391676	1058559	1683206	923818	***	1103436	1015726	***
37 Interest.....	82866	-	-	*629	*2043	*2663	*2709	*6358	7650	***	9247	4534	***
38 Interest on gov't. obligations....	5449	-	-	-	-	-	-	*1593	*812	***	1394	-	***
39 Rents.....	75495	-	-	-	*1476	-	*13659	*787	*5861	***	14892	4304	***
40 Royalties.....	18259	-	-	-	-	*124	*9	-	*914	***	284	1081	***
41 Net S-T cap gain less net LT loss	*3685	-	-	-	-	-	-	*28	-	***	1419	45	***
42 Net L-T cap gain less net ST loss	83037	-	-	*2117	*180	*7713	*2131	*6587	*2485	***	5571	2496	***
43 Net gain, noncapital assets.....	69272	-	-	*11402	*52	*4975	*18590	*9351	18421	***	1291	366	***
44 Dividends, domestic corporations.	6836	-	-	-	-	-	*-0	*1613	*1231	***	1778	1613	***
45 Dividends, foreign corporations..	11323	-	-	-	-	-	-	-	-	***	703	6	***
46 Other receipts.....	254849	-	-	*30769	*20602	*3678	3414	11594	12265	***	14032	6626	***
47 Total deductions.....	11547579	*3629	*18641	*270009	*169112	*387103	1035682	1500054	858990	***	1069486	997783	***
48 Cost of goods.....	6913449	*2520	*17570	*179891	*52837	*193984	650388	872120	543729	***	763877	679672	***
49 Compensation of officers.....	254139	-	-	*9756	*8529	*10593	64756	58694	21846	***	18259	12512	***
50 Salaries and wages.....	771365	*60	-	*16744	*35781	*30811	53342	132751	54475	***	40527	38612	***
51 Repairs.....	294247	-	-	*5881	*6187	*26320	*19116	18191	18695	***	2227	21743	***
52 Bad debts.....	16962	-	-	*282	*1121	*-0	*2154	3386	2260	***	2412	2044	***
53 Rent paid on business property...	152721	-	-	-	*850	*23213	*1398	12521	2155	***	2544	8134	***
54 Taxes paid.....	385812	*148	*1048	*11262	*12570	*10654	43764	49101	29527	***	22399	28265	***
55 Interest paid.....	254291	*113	-	*4	*1534	*15338	16080	30693	13696	***	29129	29444	***
56 Contributions or gifts.....	10769	-	-	-	*54	*204	*220	*335	*1000	***	829	1456	***
57 Amortization.....	19526	-	-	-	-	-	*223	*1426	*566	***	1509	2175	***
58 Depreciation.....	789132	*209	-	*6984	*9162	*32870	73971	106509	64736	***	68983	75040	***
59 Depletion.....	279527	*238	-	-	*3191	*1292	11455	55333	19842	***	24662	23458	***
60 Advertising.....	21280	-	-	*445	*1153	*528	1591	5372	1111	***	1978	1575	***
61 Pension, prof sh, stock, annuity..	92834	-	-	*74	*1180	-	*3479	14630	6267	***	8009	9612	***
62 Employee benefit programs.....	197182	-	-	*5796	*3834	*4845	17897	14668	8377	***	9508	34173	***
63 Net loss, noncapital assets.....	10466	-	-	-	-	*1355	*620	*229	*40	***	186	887	***
64 Other deductions.....	1083875	*342	*23	*32889	*31129	*35097	75229	124095	70668	***	72448	28981	***
65 Total receipts less total deducts..	1070635	*1326	*204	*9421	*14445	*23725	63390	221064	114467	***	84561	39015	***
Constructive taxable income from													
66 related foreign corporations.....	1857	-	-	-	-	-	-	-	-	***	371	-	***
67 Net income, total.....	1067043	*1326	*204	*9421	*14445	*23725	63390	219472	113655	***	83538	39015	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S.....	287171	-	-	*8088	*8193	*2250	*22941	136776	*71298	***	13476	-	***
71 Statutory special deductions, total	88763	*1326	-	-	*305	*9852	*7909	*12514	*10549	***	8647	10625	***
72 Net operating loss deduction.....	79387	*1326	-	-	*305	*9852	*7908	*11231	*9599	***	7393	9463	***
73 Dividends received deduction....	9376	-	-	-	-	-	*-0	*1283	*951	***	1254	1162	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax.....	691219	-	*204	*1332	*5948	*11623	*32540	*70181	31902	***	61430	28390	***
76 Income tax before credits, total...	253686	*130	*31	*200	*943	*2535	*10824	25707	11888	***	24759	13017	***
77 Regular tax.....	234966	-	*31	*200	*943	*2287	*10552	*23663	10843	***	20887	9653	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Recapture taxes.....	3	-	-	-	-	-	-	-	-	***	-	3	***
80 Alternative minimum tax.....	17798	*130	-	-	-	*248	*272	*2034	*1035	***	3780	3302	***
81 Environmental tax.....	919	-	-	-	-	-	*-0	*9	*10	***	92	59	***
82 Foreign tax credit.....	5560	-	-	-	-	-	-	-	-	***	402	17	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit.	*2665	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit.....	5121	-	-	-	*253	*1202	-	*1309	*171	***	368	396	***
86 Prior year minimum tax credit.....	17687	-	-	-	-	-	*506	*678	*370	***	1280	544	***
87 Income tax after credits, total....	222653	*130	*31	*200	*690	*1333	*10318	23719	11347	***	22708	12059	***

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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 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.....	2506	*17	*233	*797	*413	*379	378	185	58	***	***	4	***	
2 Total assets.....	9043143	-	*1582	*123531	*155887	*276786	814680	1402849	853102	***	***	707907	***	
3 Cash.....	797258	-	*738	*39588	*50391	*41597	198677	175100	113714	***	***	27316	***	
4 Notes and accounts receivable....	1251716	-	*844	*46899	*20877	*26001	118840	171250	101886	***	***	77938	***	
5 Less: Allowance for bad debts.....	27409	-	-	-	-	-	*52	*2915	*673	***	***	1881	***	
6 Inventories.....	616893	-	-	*19538	*31527	*8098	*26955	96380	69577	***	***	67347	***	
7 U.S. govt. obligations, total....	*84644	-	-	-	-	-	*102	-	*43536	***	***	-	***	
8 Tax-exempt securities.....	*77634	-	-	-	-	-	-	*20118	*14649	***	***	-	***	
9 Other current assets.....	279011	-	-	*1285	*1172	*3592	5559	94839	25561	***	***	7146	***	
10 Loans to stockholders.....	77380	-	-	*113	-	*20932	*19988	*12691	*5782	***	***	-	***	
11 Mortgage and real estate loans...	*6321	-	-	-	*1609	*4326	-	-	-	***	***	-	***	
12 Other investments.....	1055989	-	-	*351	*856	*6989	61142	184114	44056	***	***	26619	***	
13 Depreciable assets.....	8902676	-	-	*114484	*224883	*301753	920145	1284113	879833	***	***	779627	***	
14 Less: Accumulated depreciation	5644208	-	-	*99823	*189097	*175947	644162	921241	570481	***	***	455099	***	
15 Depletable assets.....	487382	-	-	-	-	*16276	*44834	*18010	*38325	***	***	92602	***	
16 Less: Accumulated depletion...	100151	-	-	-	-	*4236	*25936	*8934	*9199	***	***	10695	***	
17 Land.....	654725	-	-	-	*3369	*26932	52587	220294	52775	***	***	40933	***	
18 Intangible assets (Amortizable)...	232163	-	-	*34	-	-	*1161	*23162	*11895	***	***	12755	***	
19 Less: Accumulated amortization	56094	-	-	*34	-	-	*686	*6022	*5998	***	***	6611	***	
20 Other assets.....	347214	-	-	*1096	*10300	*472	35526	41892	*37866	***	***	49912	***	
21 Total liabilities.....	9043143	-	*1582	*123531	*155887	*276786	814680	1402849	853102	***	***	707907	***	
22 Accounts payable.....	587732	-	*1272	*60851	*6723	*45850	44256	76252	52793	***	***	54840	***	
23 Mort, notes, and bonds under 1 yr	380311	-	-	-	*1895	*34470	*44757	*61240	*48274	***	***	13553	***	
24 Other current liabilities.....	449593	-	*106	*7481	*2048	*9903	37968	30749	26512	***	***	37778	***	
25 Loans from stockholders.....	94237	-	-	*30229	*12493	*23967	*17928	*3613	*1311	***	***	-	***	
26 Mort, notes, bonds, 1 yr or more.	1623946	-	-	-	*6563	*102705	135947	*180913	*41227	***	***	348151	***	
27 Other liabilities.....	558202	-	-	*199	*24403	-	*34516	*29066	*36508	***	***	23025	***	
28 Net worth.....	5349123	-	*204	*24771	*101763	*59891	499308	1021016	646478	***	***	230560	***	
29 Capital stock.....	398367	-	-	*2673	*21145	*19950	32873	21785	23749	***	***	92644	***	
30 Paid-in or capital surplus.....	786994	-	-	-	*131	*8985	*49948	*9016	*36392	***	***	28419	***	
31 Retained earnings, appropriated.	*65844	-	-	-	-	-	-	*65844	-	***	***	-	***	
32 Retained earnings-unappropriated	3506331	-	*204	*17421	*65366	*35028	241614	*465523	388704	***	***	109498	***	
33 Retained earnings (S CORP).....	1219482	-	-	*4677	*17247	*3449	*210558	*540539	*233286	***	***	-	***	
34 Less: Cost of treasury stock..	627896	-	-	-	*2126	*7521	*35686	*81692	*35653	***	***	-	***	
35 Total receipts.....	9085713	*4955	*18845	*279430	*183558	*410829	1099072	1520534	844171	***	***	698632	***	
36 Business receipts.....	8689572	*4955	*18845	*234512	*159204	*391676	1058559	1484095	800726	***	***	688860	***	
37 Interest.....	44206	-	-	*629	*2043	*2663	*2709	*6330	*7649	***	***	1569	***	
38 Interest on govt. obligations....	5186	-	-	-	-	-	-	*1385	*812	***	***	-	***	
39 Rents.....	66187	-	-	-	*1476	-	*13659	*787	*5857	***	***	684	***	
40 Royalties.....	*6705	-	-	-	-	*124	*9	-	*831	***	***	160	***	
41 Net S-T cap gain less net LT loss	*3661	-	-	-	-	-	-	*28	-	***	***	21	***	
42 Net L-T cap gain less net ST loss	33566	-	-	*2117	*180	*7713	*2131	*6575	*2102	***	***	982	***	
43 Net gain, noncapital assets.....	63407	-	-	*11402	*52	*4975	*18590	*9292	*13431	***	***	335	***	
44 Dividends, domestic corporations.	5383	-	-	-	-	-	*0	*1613	*1231	***	***	533	***	
45 Dividends, foreign corporations..	6354	-	-	-	-	-	-	-	-	***	***	6	***	
46 Other receipts.....	161486	-	-	*30769	*20602	*3678	3414	10430	11532	***	***	5482	***	
47 Total deductions.....	8280866	*3629	*18641	*270009	*169112	*387103	1035682	1320705	748764	***	***	683565	***	
48 Cost of goods.....	4988015	*2520	*17570	*179891	*52837	*193984	650388	750674	467983	***	***	453611	***	
49 Compensation of officers.....	208284	-	-	*9756	*8529	*10593	64756	47675	19919	***	***	5451	***	
50 Salaries and wages.....	504676	*60	*16744	*35781	*30811	53342	121141	52056	13375	***	***	23548	***	
51 Repairs.....	240405	-	-	*5881	*6187	*26320	*19116	17465	13375	***	***	20921	***	
52 Bad debts.....	15884	-	-	*282	*1121	*0	*2154	3267	2260	***	***	1683	***	
53 Rent paid on business property...	127522	-	-	-	*850	*23213	*1398	11885	*1612	***	***	4484	***	
54 Taxes paid.....	294858	*148	*1048	*11262	*12570	*10654	43764	42315	27695	***	***	19708	***	
55 Interest paid.....	166850	*113	-	*4	*1534	*15338	16080	24645	9688	***	***	28210	***	
56 Contributions or gifts.....	7856	-	-	-	*54	*204	*220	*324	*973	***	***	503	***	
57 Amortization.....	14537	-	-	-	-	*223	*1426	*477	-	***	***	2129	***	
58 Depreciation.....	574409	*209	-	*6984	*9162	*32870	73971	93841	54851	***	***	48552	***	
59 Depletion.....	203856	*238	-	-	*3191	*1292	11455	54019	18880	***	***	13556	***	
60 Advertising.....	15507	-	-	*445	*1153	*528	1591	4769	1050	***	***	1267	***	
61 Pension, prof sh, stock, annuity.	57962	-	-	*74	*1180	-	*3479	13431	*6130	***	***	4914	***	
62 Employee benefit programs.....	139673	-	-	*5796	*3834	*4845	17897	*12783	7166	***	***	28346	***	
63 Net loss, noncapital assets.....	10121	-	-	-	-	*1355	*620	*219	*40	***	***	805	***	
64 Other deductions.....	710450	*342	*23	*32889	*31129	*35097	75229	120825	64609	***	***	25877	***	
65 Total receipts less total deducts..	804847	*1326	*204	*9421	*14445	*23725	63390	199829	95407	***	***	15067	***	
Constructive taxable income from														
66 related foreign corporations....	1485	-	-	-	-	-	-	-	-	***	***	-	***	
67 Net income, total.....	801147	*1326	*204	*9421	*14445	*23725	63390	198444	94595	***	***	15067	***	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	***	-	***	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	-	***	
70 Net income, Form 1120S.....	255249	-	-	*8088	*8193	*22941	*124632	*54297	-	***	***	-	***	
71 Statutory special deductions, total	70431	*1326	-	-	*305	*9852	*7909	*3897	*9512	***	***	9869	***	
72 Net operating loss deduction....	66378	*1326	-	-	*305	*9852	*7908	*2615	*8561	***	***	9463	***	
73 Dividends received deduction....	4054	-	-	-	-	-	*0	*1283	*951	***	***	406	***	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	***	
75 Income subject to tax.....	475577	-	*204	*1332	*5948	*11623	*32540	*69916	*30881	***	***	5198	***	
76 Income tax before credits, total...	171471	*130	*31	*200	*943	*2535	*10824	*25118	11534	***	***	5099	***	
77 Regular tax.....	160254	-	*31	*200	*943	*2287	*10552	*23623	*10495	***	***	1767	***	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	-	***	
79 Recapture taxes.....	3	-	-	-	-	-	-	-	-	***	***	3	***	
80 Alternative minimum tax.....	10607	*130	-	-	-	*248	*272	*1485	*1030	***	***	3302	***	
81 Environmental tax.....	606	-	-	-	-	-	*0	*9	*8	***	***	27	***	
82 Foreign tax credit.....	1532	-	-	-	-	-	-	-	-	***	***	-	***	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	***	
84 Nonconventional source fuel credit.	*123	-	-	-	*253	*1202	-	*1309	*151	***	***	336	***	
85 General business credit.....	*4864	-	-	-	-	-	-	-	-	***	***	-	***	
86 Prior year minimum tax credit....	*3069	-	-	-	-	-	*506	*678	*370	***	***	-	***	
87 Income tax after credits, total....	161883	*130	*31	*200	*690	*1333	*10318	*23130	11014	***	***	4763	***	

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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
1 Number of returns.....	61	-	-	-	-	-	*30	*10	***	***	3	5
2 Total assets.....	4700661	-	-	-	-	-	*180875	*136583	***	***	398947	3407947
3 Cash.....	207097	-	-	-	-	-	*9870	*6554	***	***	28252	124776
4 Notes and accounts receivable....	821599	-	-	-	-	-	*28152	*13118	***	***	67810	635490
5 Less: Allowance for bad debts.....	9371	-	-	-	-	-	-	*60	***	***	1022	7170
6 Inventories.....	354607	-	-	-	-	-	*21422	*17525	***	***	32828	238435
7 U.S. govt. obligations, total....	*1708	-	-	-	-	-	*562	-	***	***	-	-
8 Tax-exempt securities.....	*8059	-	-	-	-	-	*8059	-	***	***	-	-
9 Other current assets.....	81931	-	-	-	-	-	*2913	*3465	***	***	13926	45810
10 Loans to stockholders.....	75522	-	-	-	-	-	-	-	***	***	-	75187
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	***	***	-	-
12 Other investments.....	219409	-	-	-	-	-	*24754	-	***	***	6655	132957
13 Depreciable assets.....	3161974	-	-	-	-	-	*242044	*143037	***	***	467028	1782524
14 Less: Accumulated depreciation	1689537	-	-	-	-	-	*167319	*60804	***	***	270700	912328
15 Depletable assets.....	*872056	-	-	-	-	-	-	*7200	***	***	8317	854091
16 Less: Accumulated depletion...	*182824	-	-	-	-	-	-	*473	***	***	1412	180707
17 Land.....	183007	-	-	-	-	-	*9488	*4372	***	***	22391	82536
18 Intangible assets (Amortizable)...	513306	-	-	-	-	-	*345	*557	***	***	673	501519
19 Less: Accumulated amortization	52595	-	-	-	-	-	*55	*208	***	***	241	51176
20 Other assets.....	134713	-	-	-	-	-	*640	*2299	***	***	24443	86004
21 Total liabilities.....	4700661	-	-	-	-	-	*180875	*136583	***	***	398947	3407947
22 Accounts payable.....	379498	-	-	-	-	-	*12187	*6933	***	***	23229	294948
23 Mort, notes, and bonds under 1 yr	234127	-	-	-	-	-	*9761	*29239	***	***	17254	136878
24 Other current liabilities.....	183446	-	-	-	-	-	*5351	*8314	***	***	19436	116652
25 Loans from stockholders.....	82902	-	-	-	-	-	-	-	***	***	-	76237
26 Mort, notes, bonds, 1 yr or more.	823589	-	-	-	-	-	*54622	*13639	***	***	61515	665817
27 Other liabilities.....	429578	-	-	-	-	-	*1311	*2137	***	***	38025	342384
28 Net worth.....	2567522	-	-	-	-	-	*97643	*76319	***	***	239489	1775032
29 Capital stock.....	97953	-	-	-	-	-	*28658	*29577	***	***	5528	10972
30 Paid-in or capital surplus.....	933245	-	-	-	-	-	*12837	*3418	***	***	4044	833131
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	1463897	-	-	-	-	-	*-8935	*36236	***	***	257836	970213
33 Retained earnings (S CORP).....	*143233	-	-	-	-	-	*68367	*7105	***	***	-	-
34 Less: Cost of treasury stock...	*70806	-	-	-	-	-	*3283	*17	***	***	27919	39284
35 Total receipts.....	3532501	-	-	-	-	-	*200584	*129286	***	***	338166	2380054
36 Business receipts.....	3317572	-	-	-	-	-	*199112	*123093	***	***	326866	2196645
37 Interest.....	38660	-	-	-	-	-	*28	*1	***	***	2966	33510
38 Interest on govt. obligations....	*263	-	-	-	-	-	*208	-	***	***	-	18
39 Rents.....	9309	-	-	-	-	-	-	*3	***	***	3620	5434
40 Royalties.....	*11553	-	-	-	-	-	-	*83	***	***	921	9847
41 Net S-T cap gain less net LT loss	24	-	-	-	-	-	-	-	***	***	24	-
42 Net L-T cap gain less net ST loss	*49470	-	-	-	-	-	*13	*383	***	***	1514	47237
43 Net gain, noncapital assets.....	*5864	-	-	-	-	-	*59	*4990	***	***	32	89
44 Dividends, domestic corporations.	*1453	-	-	-	-	-	-	-	***	***	1080	1
45 Dividends, foreign corporations..	4969	-	-	-	-	-	-	-	***	***	-	4305
46 Other receipts.....	93363	-	-	-	-	-	*1164	*733	***	***	1144	82969
47 Total deductions.....	3266713	-	-	-	-	-	*179349	*110226	***	***	314218	2208858
48 Cost of goods.....	1925434	-	-	-	-	-	*121445	*75745	***	***	226061	1187214
49 Compensation of officers.....	45855	-	-	-	-	-	*11020	*1928	***	***	7060	14202
50 Salaries and wages.....	266690	-	-	-	-	-	*11610	*2419	***	***	15064	224382
51 Repairs.....	53842	-	-	-	-	-	*726	*5320	***	***	822	44903
52 Bad debts.....	1078	-	-	-	-	-	*118	-	***	***	360	182
53 Rent paid on business property...	25199	-	-	-	-	-	*636	*543	***	***	3650	19203
54 Taxes paid.....	90954	-	-	-	-	-	*6786	*1832	***	***	8556	53550
55 Interest paid.....	87441	-	-	-	-	-	*6049	*4008	***	***	1234	69252
56 Contributions or gifts.....	2912	-	-	-	-	-	*11	*27	***	***	954	625
57 Amortization.....	*4988	-	-	-	-	-	-	*89	***	***	47	4771
58 Depreciation.....	214723	-	-	-	-	-	*12667	*9884	***	***	26488	132582
59 Depletion.....	75671	-	-	-	-	-	*1314	*962	***	***	9902	48061
60 Advertising.....	5773	-	-	-	-	-	*603	*61	***	***	308	3416
61 Pension, prof sh, stock, annuity.	34871	-	-	-	-	-	*1199	*137	***	***	4698	25374
62 Employee benefit programs.....	57509	-	-	-	-	-	*1884	*1211	***	***	5826	42467
63 Net loss, noncapital assets.....	*345	-	-	-	-	-	*10	-	***	***	82	177
64 Other deductions.....	373426	-	-	-	-	-	*3270	*6059	***	***	3104	338496
65 Total receipts less total deducts..	265787	-	-	-	-	-	*21235	*19059	***	***	23948	171196
Constructive taxable income from												
66 related foreign corporations....	371	-	-	-	-	-	-	-	***	***	-	-
67 Net income, total.....	265896	-	-	-	-	-	*21027	*19059	***	***	23948	171199
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	*31922	-	-	-	-	-	*12145	*17001	***	***	-	-
71 Statutory special deductions, total	18331	-	-	-	-	-	*8617	*1038	***	***	756	4306
72 Net operating loss deduction....	*13009	-	-	-	-	-	*8617	*1038	***	***	-	-
73 Dividends received deduction....	*5322	-	-	-	-	-	-	-	***	***	756	4306
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	215642	-	-	-	-	-	*266	*1021	***	***	23192	166873
76 Income tax before credits, total...	82215	-	-	-	-	-	*589	*354	***	***	7917	63040
77 Regular tax.....	74712	-	-	-	-	-	*40	*347	***	***	7885	58181
78 Personal holding company tax....	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax.....	*7191	-	-	-	-	-	*549	*5	***	***	-	4613
81 Environmental tax.....	312	-	-	-	-	-	-	*2	***	***	32	246
82 Foreign tax credit.....	4028	-	-	-	-	-	-	-	***	***	17	3613
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	2543	-	-	-	-	-	-	-	***	***	-	2543
85 General business credit.....	*257	-	-	-	-	-	-	*21	***	***	60	176
86 Prior year minimum tax credit.....	*14618	-	-	-	-	-	-	-	***	***	544	13911
87 Income tax after credits, total....	60770	-	-	-	-	-	*589	*333	***	***	7295	42798

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	275375	9059	137155	45343	31170	23327	23889	3420	1472	322	127	57	34
2 Total assets.....	202315413	-	4434505	7383762	11154521	16516692	49768467	23349542	21280254	11090107	8676930	8966911	39693722
3 Cash.....	25421907	-	1259880	1458790	2036192	2770811	7053519	3144289	2638364	1409421	826046	798021	2026576
4 Notes and accounts receivable....	62867413	-	640339	1564074	2766257	5097081	17782260	9216852	8240624	4386060	2836151	2785296	7552419
5 Less: Allowance for bad debts.....	423566	-	*997	*1894	19856	33366	95406	46098	35337	19164	16126	25247	130075
6 Inventories.....	24169440	-	234212	669814	1350692	2390351	6663110	2448730	1974092	711527	993126	709811	6023976
7 U.S. govt. obligations, total....	1357154	-	*5222	-	*1449	*38828	152963	192176	221067	*145560	49968	29974	519948
8 Tax-exempt securities.....	937797	-	*13	*7629	*5876	*30972	86994	*38079	135226	*49057	49739	73666	460547
9 Other current assets.....	20575916	-	186611	408996	997620	1472623	5584571	2882068	2427471	1317732	893285	1036405	3368534
10 Loans to stockholders.....	3484918	-	523539	631639	442881	374766	741043	122763	155359	38027	32367	24337	392197
11 Mortgage and real estate loans...	3192396	-	*7685	*16759	*45839	213147	444082	122052	55893	*63205	14236	10336	2199162
12 Other investments.....	19982044	-	72089	159823	399909	477828	1943419	1026647	1354863	*821456	935092	1288457	11502461
13 Depreciable assets.....	85594376	-	5519790	6465762	7641122	9086280	20798040	8726428	9186740	4272959	3674836	3242457	6979963
14 Less: Accumulated depreciation	54268438	-	4045067	4410752	5092126	6040804	13135641	5452341	5756859	2556356	2258023	1696673	3823795
15 Depletable assets.....	350201	-	*4183	*8149	*1908	*13794	*5116	*15752	58109	*19419	68113	78413	77247
16 Less: Accumulated depletion...	112200	-	*4183	*7944	*85	*1300	*2622	*6847	20522	*5087	14317	12710	36583
17 Land.....	4449942	-	40716	200475	389507	384455	1024051	480295	394115	212884	372005	202548	748889
18 Intangible assets (Amortizable)...	1575988	-	53573	130361	79040	59355	89445	49610	62577	53983	57052	174743	766249
19 Less: Accumulated amortization	408084	-	23064	37872	38642	22078	42371	26273	27016	18947	13225	42604	115991
20 Other assets.....	3568208	-	-40035	119953	146940	203949	675894	409361	215490	188371	176604	289679	1182000
21 Total liabilities.....	202315413	-	4434505	7383762	11154521	16516692	49768467	23349542	21280254	11090107	8676930	8966911	39693722
22 Accounts payable.....	40588739	-	476466	1034094	1613533	2774870	10696025	5616663	5195570	3012447	1847107	2218197	6103767
23 Mort, notes, and bonds under 1 yr	19249669	-	385710	838505	1304746	1916858	5369069	2350610	1723364	875157	665290	583205	3237155
24 Other current liabilities.....	26760165	-	444613	712482	1032956	1788200	3768493	3878745	3352273	1735814	1163959	1365543	3917086
25 Loans from stockholders.....	6929132	-	775797	576697	679261	1109873	2279933	656402	315825	82053	45650	156646	250995
26 Mort, notes, bonds, 1 yr or more.	24099167	-	784536	1487622	1592869	1781281	4808295	1779100	1878695	1053570	1253935	1297871	6381392
27 Other liabilities.....	6720672	-	53063	196001	89969	372295	1164569	539943	553999	298751	450867	407435	2593780
28 Net worth.....	77967868	-	1514321	2538362	4841186	6773314	18082083	8528079	8260528	4032314	3250121	2938014	17209546
29 Capital stock.....	5771431	-	485134	383230	689408	551087	1034476	381256	472277	239518	268909	324967	941170
30 Paid-in or capital surplus.....	15339352	-	342505	383527	506698	528439	1413180	546970	635378	445249	382200	745071	9406333
31 Retained earnings, appropriated.	197704	-	*904	*122	*25688	*48087	90412	*12380	*8921	*1727	2767	4991	1705
32 Retained earnings-unappropriated	37917688	-	314995	1075785	2597420	4026676	9813107	4017278	3927400	1870838	1626280	1677613	6970296
33 Retained earnings (S CORP).....	22181742	-	465533	852882	1342739	2013279	6795575	3895770	3700923	1586316	1071312	280368	177045
34 Less: Cost of treasury stock..	3440048	-	94750	160985	320767	394254	1064668	325574	484371	111334	101346	94996	287003
35 Total receipts.....	499272641	2656664	38059545	34366105	39483013	47821490	126624277	58118677	48989506	24924048	16557554	16762069	44909693
36 Business receipts.....	491594941	2553707	37705382	34220193	39190499	47316925	125229883	57599987	48339031	24542033	16183848	16362020	42351432
37 Interest.....	1616053	1371	15668	29367	54443	77163	234701	99773	97389	67356	45620	75339	817864
38 Interest on govt. obligations....	94600	-	-	*809	2285	2459	9488	9265	17967	16627	12185	10262	13253
39 Rents.....	861197	*91	*11180	12092	35891	34834	137796	54751	124827	47858	86011	61202	254665
40 Royalties.....	40279	-	-	*3	*666	*221	*1594	-	*3634	*819	2291	7088	23962
41 Net S-T cap gain less net LT loss	57478	-	*611	*45	*2942	*24795	5233	4907	5769	*2179	1638	6940	2421
42 Net L-T cap gain less net ST loss	435984	*712	*20147	11635	35372	43605	94696	20970	38915	35816	13826	27077	93213
43 Net gain, noncapital assets.....	672230	*43265	65281	24501	41193	64431	154993	54831	64758	34611	24210	18551	81606
44 Dividends, domestic corporations.	83009	-	*117	*1596	3687	5489	26098	8361	11227	4256	5713	8921	7545
45 Dividends, foreign corporations..	134482	-	-	-	-	*144	*14	*7825	*1278	173	4936	-	120112
46 Other receipts.....	3682387	57518	241160	65864	116035	251568	729651	265818	278164	171216	182039	179734	1143621
47 Total deductions.....	478300699	2462200	35469989	32715006	37557061	45760998	121755018	55813018	47152189	24064512	15975982	16291942	43282782
48 Cost of goods.....	376009191	1783516	21131467	21773835	27550340	34092209	97737237	47662720	41110341	21171148	13985731	14365353	33645293
49 Compensation of officers.....	16409092	126643	2855738	1935003	1810204	2218687	4368833	1339203	900914	311308	176486	132750	233322
50 Salaries and wages.....	22289713	148521	3269479	2330212	2119669	2277592	4965975	1677173	1403972	702656	473150	498716	2422598
51 Repairs.....	2135207	14783	233254	225980	241191	317403	585944	124781	119090	89773	36444	39313	107251
52 Bad debts.....	652996	6588	21666	62240	50860	94969	226240	53357	57779	18750	11541	1837	34167
53 Rent paid on business property...	3856880	30617	576159	511832	461938	447900	829736	234459	177729	95848	71004	59032	360625
54 Taxes paid.....	10000088	54487	1206343	1000784	1014033	1244337	2678834	1020032	718280	255688	184601	192225	430444
55 Interest paid.....	3568301	15218	162302	231229	253020	313841	800825	306818	288746	150090	143733	107307	795173
56 Contributions or gifts.....	133964	*272	6903	4447	9188	14169	29269	17092	9330	6547	6938	7725	22084
57 Amortization.....	126368	*1888	6157	10216	6915	6759	10575	10896	8587	28369	4938	9370	21698
58 Depreciation.....	7813590	22516	575741	651427	751526	872318	1889288	908552	760663	358719	315928	198854	508059
59 Depletion.....	43748	*722	-	*1	*27	*582	*1407	*4502	7001	*3149	10199	6155	10004
60 Advertising.....	1407529	17661	205601	230088	177202	143139	244259	81951	54961	34198	28518	40500	149452
61 Pension, prof sh, stock, annuity.	1940372	*8733	57095	107075	93780	195053	653758	246216	169360	83703	71200	59904	194495
62 Employee benefit programs.....	3914333	15385	285169	260493	278870	580842	1023623	447756	350717	187873	76057	82093	325453
63 Net loss, noncapital assets.....	66516	*397	*2056	3972	9252	15761	5965	5965	3137	1271	5729	993	15211
64 Other deductions.....	27932813	214253	4874859	3377370	2734326	2931949	5693454	1671544	1011582	565424	373784	476815	4007453
65 Total receipts less total deducts..	20971942	194464	2589556	1651099	1925952	2060492	4869258	2305659	1837316	859535	581572	470127	1626911
Constructive taxable income from related foreign corporations.....	109639	-	-	-	-	-	*135	-	*2054	*2600	3968	3979	96903
67 Net income, total.....	20986981	194464	2589556	1650290	1923667	2058033	4859905	2296393	1821403	845509	573354	463844	1710561
68 Net income, Form 1120-A.....	116652	*13756	81751	*13670	*7475	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*2112	*2112	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	10946176	138572	1974654	1057192	1096470	1051902	2522745	1374685	1028539	412056	216954	59111	13296
71 Statutory special deductions, total	2013												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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 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.....	95841	***	***	15134	11292	9026	10060	1441	614	157	56	31	25
2 Total assets.....	8957398	***	***	2541724	4030823	6389983	21471722	9757572	8718407	5386569	3973547	4703269	21232466
3 Cash.....	10763738	***	***	460914	685705	1016899	2853428	1336539	1231338	779047	393268	562810	1040334
4 Notes and accounts receivable....	23739655	***	***	365631	561392	1321592	6036051	3469479	3267426	2328432	1341298	1709293	3177501
5 Less: Allowance for bad debts.....	61988	***	***	*640	*222	*2791	19135	5030	6458	6112	2550	4345	14001
6 Inventories.....	17852491	***	***	414708	825815	1649364	4601191	1689785	1307379	458821	691361	394811	5774160
7 U.S. govt. obligations, total....	405566	***	***	-	-	*11069	85404	*74426	87267	*53469	12775	24837	56319
8 Tax-exempt securities.....	125900	***	***	*73	-	*517	*29246	*4176	37241	*15091	2957	26677	9922
9 Other current assets.....	12698863	***	***	242665	716186	941907	3364561	1640486	1140089	692109	440057	597281	2819882
10 Loans to stockholders.....	1209256	***	***	185388	148073	153962	383252	44358	51178	20812	8511	19102	2870
11 Mortgage and real estate loans...	2834372	***	***	*1127	*32646	128132	269642	73973	43384	*63187	10247	5216	2199146
12 Other investments.....	6496353	***	***	99806	185412	232830	898891	300022	579088	340223	358818	615695	2848520
13 Depreciable assets.....	19538300	***	***	1661792	1640946	1693862	4533064	1702089	1729825	939793	838661	844601	2820317
14 Less: Accumulated depreciation	10696332	***	***	1061083	1022801	1033638	2588090	928319	935204	519925	466025	359897	1046024
15 Depletable assets.....	*16160	***	***	*204	*19	*-0	-	-	-	*3825	9065	-	3046
16 Less: Accumulated depletion...	*3490	***	***	-	*19	-	-	-	-	*731	2316	-	424
17 Land.....	2582876	***	***	112229	208726	179432	618191	249191	136626	124400	204650	99555	626677
18 Intangible assets (Amortizable)...	311319	***	***	13526	10743	2757	24021	14379	18845	23184	21148	23963	148595
19 Less: Accumulated amortization	137763	***	***	11575	3006	1165	12581	6590	10077	10714	4299	2635	70943
20 Other assets.....	1882124	***	***	56959	41207	95254	394588	98608	40459	81658	115920	146305	836569
21 Total liabilities.....	8957398	***	***	2541724	4030823	6389983	21471722	9757572	8718407	5386569	3973547	4703269	21232466
22 Accounts payable.....	20834573	***	***	294551	463837	831677	5095811	2876747	2841522	2013190	1122385	1728290	3454307
23 Mort, notes, and bonds under 1 yr	12063450	***	***	350289	711354	1186143	3149673	1431971	861598	494316	374549	336148	3033882
24 Other current liabilities.....	12195395	***	***	254702	520482	882124	3161924	1691480	1400998	772559	514562	861357	1977067
25 Loans from stockholders.....	3422160	***	***	213844	356231	573982	1282623	341787	155425	41553	37001	22067	135354
26 Mort, notes, bonds, 1 yr or more.	12597865	***	***	523497	507345	644051	2178135	708231	646433	427074	677164	584685	5537477
27 Other liabilities.....	2807808	***	***	114392	35054	192237	633796	122970	206011	116929	178126	239486	950592
28 Net worth.....	25636148	***	***	790448	1436518	2079769	5969760	2584386	2606420	1520947	1069759	931237	6143788
29 Capital stock.....	1809024	***	***	113355	203779	185924	393225	165664	153240	67641	100084	85422	163948
30 Paid-in or capital surplus.....	4672607	***	***	162251	203938	227925	557550	122672	298300	217903	143589	142415	2498464
31 Retained earnings, appropriated.	26316	***	***	-	-	*14649	*3744	*3435	*107	2767	262	449	-
32 Retained earnings-unappropriated	12773398	***	***	346645	719851	1089815	3251788	1250286	1003526	605600	507272	540327	3440274
33 Retained earnings (S CORP).....	7218719	***	***	190912	391733	636155	2055148	1081235	1237018	675584	342595	215777	177045
34 Less: Cost of treasury stock..	863918	***	***	*22715	82784	74699	291695	35471	89100	45888	26548	52967	136391
35 Total receipts.....	218538621	***	***	11441222	14736438	16852401	52756262	26239576	21237258	13495497	7791283	10638067	29565872
36 Business receipts.....	215238957	***	***	11395638	14610768	16652049	52088542	26058927	21005383	13327177	7614114	10425161	28394352
37 Interest.....	812215	***	***	10501	19238	33775	122504	44201	38072	34749	17226	46800	437776
38 Interest on govt. obligations....	35031	***	***	*461	*126	*392	4774	2066	7916	7442	3503	4630	3721
39 Rents.....	539456	***	***	*4160	26963	17690	80704	36459	61310	31039	55223	45177	172120
40 Royalties.....	9896	***	***	-	*664	*141	*126	-	*2178	*8	1814	422	4544
41 Net S-T cap gain less net LT loss	6410	***	***	-	*1819	*57	2161	*343	*234	*934	345	65	40
42 Net L-T cap gain less net ST loss	191138	***	***	*3421	17856	17170	69374	6831	12819	10337	6229	16998	29392
43 Net gain, noncapital assets.....	149659	***	***	6747	15326	6607	37367	10490	3917	3760	1874	1719	55780
44 Dividends, domestic corporations.	32265	***	***	*1545	*1228	2318	16743	1722	1545	1098	2866	1592	1608
45 Dividends, foreign corporations..	*64907	***	***	-	-	-	*130	-	-	*2	-	-	64774
46 Other receipts.....	1458687	***	***	18750	42451	122203	333837	78536	103885	78953	88091	95501	401763
47 Total deductions.....	211067203	***	***	10886886	14153811	16130931	51183383	25400688	20616836	13195044	7575683	10388922	28609713
48 Cost of goods.....	179753190	***	***	8230041	11817360	13598694	44686174	22919353	18901592	12198531	6814737	9606803	21867732
49 Compensation of officers.....	4951666	***	***	493916	438948	566427	1420464	489061	356754	160674	71660	89319	133018
50 Salaries and wages.....	6813532	***	***	537242	403556	469149	1335580	533252	435106	257435	185470	195987	1665321
51 Repairs.....	490205	***	***	53059	57019	38924	109009	36039	34415	20146	14737	15718	62420
52 Bad debts.....	143555	***	***	10936	5441	10309	39843	19789	18099	8423	5522	3167	16596
53 Rent paid on business property...	1027825	***	***	105271	108933	85006	198637	80979	45956	33609	24510	24830	189333
54 Taxes paid.....	2661769	***	***	231711	250742	267028	577702	267693	173288	95264	63939	88240	318130
55 Interest paid.....	1567514	***	***	72952	94417	91673	306644	114559	81124	61220	61290	47246	572919
56 Contributions or gifts.....	57653	***	***	2052	3273	4750	10436	7911	3411	2569	3025	5197	12294
57 Amortization.....	29063	***	***	442	1367	685	1702	4670	2806	1031	1647	2566	10616
58 Depreciation.....	1570252	***	***	164776	163135	146806	360722	141403	117802	61009	62298	40203	180485
59 Depletion.....	2860	***	***	-	-	-	*36	-	*635	*478	701	-	287
60 Advertising.....	506816	***	***	33877	35572	33527	88512	43814	26552	20122	20782	18247	138217
61 Pension, prof sh, stock, annuity.	557571	***	***	20952	21974	51939	151943	45738	41945	30985	21236	38041	111466
62 Employee benefit programs.....	934104	***	***	70899	58955	83125	174941	105464	60279	77386	12437	18069	221877
63 Net loss, noncapital assets.....	34248	***	***	*617	*729	2003	6774	1806	1543	439	4326	624	14713
64 Other deductions.....	9965381	***	***	858142	692389	680886	1714263	589156	315530	165722	207366	194663	3094289
65 Total receipts less total deducts..	7471418	***	***	554335	582627	721470	1572879	838888	620422	300453	215601	249145	956159
Constructive taxable income from													
66 related foreign corporations.....	25513	***	***	-	-	-	-	-	-	*278	101	1248	23887
67 Net income, total.....	7461900	***	***	553875	582502	721078	1568105	836822	612506	293289	212198	245763	976324
68 Net income, Form 1120-A.....	49011	***	***	*7843	*4865	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	3862917	***	***	357882	333528	380292	842270	548837	424497	187419	76041	52076	13296
71 Statutory special deductions, total	806833	***	***	86213	91049	112602	153703	21954	32403	13771	4673	11148	177287
72 Net operating loss deduction.....	759742	***	***	85131	90239	111036	141982	20748	31322	13014	2485	10032	151720
73 Dividends received deduction....	47091	***	***	*1082	*810	1566	11721	1206	1081	757	2188	1116	25566
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2803095	***	***	110054	158052	228229	579335	266031	158869	92134	131484	182539	785742
76 Income tax before credits, total...	860957	***	***	19898	31125	53833	169975	89991	55546	32404	45455	64525	279912
77 Regular tax.....	840992	***	***	19796	30555	53414	164705	87352	53303	31184	44908	62851	274591
78 Personal holding company tax....	*539	***	***	-	*200	-	-	*340	-	-	-	-	-
79 Recapture taxes.....	*102	***	***	-	-	-	*91	-	-	-	9	-	2
80 Alternative minimum tax.....	14042	***	***	*102	*371	*410	5101	*1521	1562	*814	15	1006	3141
81 Environmental tax.....	1501	***	***	-	-	*8	-	-	*38	*14	101	203	1136
82 Foreign tax credit.....	28407	***	***	-	-	-	*20	-	*327	*41	196	584	27239
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	***	***	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	14780	***	***	*31	*290	*142	*2651	*776	-	*716	627	1550	7997
86 Prior year minimum tax credit.....	17566	***	***	*984	-	*1977	6092	*1907	*726	*2195	786	1208	1692
87 Income tax after credits, total....	800204	***											

1995 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)

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

MINOR INDUSTRY 1510 RETURNS WITH 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.....	94582	***	***	15134	10923	8947	9991	1431	606	157	52	31	14
2 Total assets.....	76595388	***	***	2541724	3899929	6331262	21308248	9669464	8568611	5386569	3653847	4703269	9195880
3 Cash.....	10088027	***	***	460914	643742	1014077	2827374	1334863	1224083	779047	388445	562810	454586
4 Notes and accounts receivable....	22693465	***	***	365631	537143	1308935	5985322	3458130	3238561	2328432	1283505	1709293	2316953
5 Less: Allowance for bad debts.....	59176	***	***	*640	*222	*2791	19135	5030	6458	6112	2550	4345	11188
6 Inventories.....	12863436	***	***	414708	810329	1620726	4566663	1617017	1205510	458821	638115	394811	1091642
7 U.S. govt. obligations, total....	405566	***	***	-	-	*11069	85404	*74426	87267	*53469	12775	24837	56319
8 Tax-exempt securities.....	125900	***	***	*73	*517	*29246	*4176	37241	*15091	2957	26677	9922	
9 Other current assets.....	10724317	***	***	242665	715573	940932	3349689	1640433	1135981	692109	407731	597281	898737
10 Loans to stockholders.....	1192502	***	***	185388	148073	153962	379255	44358	51178	20812	6138	19102	919
11 Mortgage and real estate loans...	910973	***	***	*1127	*30667	128132	245769	73973	40440	*63187	2079	5216	312711
12 Other investments.....	5327913	***	***	99806	179297	225142	896238	300022	577845	340223	321990	615695	1734609
13 Depreciable assets.....	18905431	***	***	1661792	1587098	1687370	4516110	1697894	1713914	939793	798419	844601	2330077
14 Less: Accumulated depreciation	10409560	***	***	1061083	983580	1033087	2575215	926264	922796	519925	450871	359897	846031
15 Depletable assets.....	*16160	***	***	*204	*19	*-0	-	-	-	*3825	9065	-	3046
16 Less: Accumulated depletion...	*3490	***	***	-	*19	-	-	-	-	*731	2316	-	424
17 Land.....	2402728	***	***	112229	182866	179432	615502	249191	136626	124400	159423	99555	520306
18 Intangible assets (Amortizable)...	239413	***	***	13526	10743	2757	24021	14252	18845	23184	20586	23963	77378
19 Less: Accumulated amortization	117711	***	***	11575	3006	1165	12581	6587	10077	10714	4133	2635	51060
20 Other assets.....	1289495	***	***	56959	41207	95254	394588	98608	40451	81658	62488	146305	297381
21 Total liabilities.....	76595388	***	***	2541724	3899929	6331262	21308248	9669464	8568611	5386569	3653847	4703269	9195880
22 Accounts payable.....	19576705	***	***	294551	443972	827341	5064870	2865847	2821522	2013190	1065383	1728290	2339808
23 Mort, notes, and bonds under 1 yr	10036401	***	***	350289	701519	1174182	3111216	1378217	850670	494316	357976	336148	1148342
24 Other current liabilities.....	11096447	***	***	254702	517922	880964	3148594	1689197	1385313	772559	473640	861357	954155
25 Loans from stockholders.....	3342351	***	***	213844	320453	573982	1264560	341787	129457	41553	37001	22067	135354
26 Mort, notes, bonds, 1 yr or more.	8744781	***	***	523497	489443	639850	2173860	706149	646433	427074	533647	584685	1856371
27 Other liabilities.....	2187827	***	***	114392	35044	192237	633796	122970	204278	116929	171287	239486	339193
28 Net worth.....	21610875	***	***	790448	1391577	2042705	5911351	2565297	2530938	1520947	1014912	931237	2422657
29 Capital stock.....	1724087	***	***	113355	197106	183953	386579	165653	152373	67641	99161	85422	96809
30 Paid-in or capital surplus.....	3104890	***	***	162251	203938	227925	557550	119785	298221	217903	123340	142415	953963
31 Retained earnings, appropriated.	26316	***	***	-	-	*14649	*3744	-	*3435	*107	2767	262	449
32 Retained earnings-unappropriated	10512060	***	***	346645	706673	1052541	3251788	1250286	991540	605600	506263	540327	1242383
33 Retained earnings (S CORP).....	7016053	***	***	190912	366643	636155	2003385	1065044	1174468	675584	309125	215777	177045
34 Less: Cost of treasury stock..	772532	***	***	*22715	82784	72518	291695	35471	89100	45888	25742	52967	47992
35 Total receipts.....	203202483	***	***	11441222	14393073	16667000	52309474	26032882	21013604	13495497	7345539	10638067	16437779
36 Business receipts.....	200451218	***	***	11395638	14279188	16468575	51641870	25852685	20782585	13327177	7178312	10425161	15788266
37 Interest.....	551514	***	***	10501	15736	32422	122504	44201	38072	34749	16455	46800	182700
38 Interest on govt. obligations....	34263	***	***	*461	*126	*392	4774	2066	7369	7442	3503	4630	3500
39 Rents.....	524369	***	***	*4160	26501	17475	80704	36459	61310	31039	51091	45177	161842
40 Royalties.....	4951	***	***	-	*664	*141	*126	-	*2178	*8	1028	422	386
41 Net S-T cap gain less net LT loss	6370	***	***	-	*1819	*57	2161	*343	*234	*934	345	65	-
42 Net L-T cap gain less net ST loss	183446	***	***	*3421	12395	17170	69374	6831	12774	10337	6205	16998	27230
43 Net gain, noncapital assets.....	113523	***	***	6747	13021	6607	37258	10490	3917	3760	1839	1719	23410
44 Dividends, domestic corporations.	32129	***	***	*1545	*1228	2318	16743	1722	1545	1098	2866	1592	1472
45 Dividends, foreign corporations..	*58393	***	***	-	-	*130	-	-	-	*2	-	-	58260
46 Other receipts.....	1242307	***	***	18750	42397	121844	333831	78085	103622	78953	83894	95501	190713
47 Total deductions.....	196260827	***	***	10886886	13826690	15947951	50757078	25203989	20399587	13195044	7138532	10388922	15928377
48 Cost of goods.....	170219910	***	***	8230041	11548974	13490558	44302011	22733236	18716525	12198531	6430019	9606803	14166524
49 Compensation of officers.....	4856477	***	***	493916	431623	566427	1414240	489061	350203	160674	67803	89319	66516
50 Salaries and wages.....	6074510	***	***	537242	389722	434482	1327905	523549	426963	257435	170235	195987	1016611
51 Repairs.....	460576	***	***	53059	56330	38924	108601	35753	34379	20146	13410	15718	36742
52 Bad debts.....	129789	***	***	10936	5441	10309	39831	19789	18099	8423	5447	3167	2917
53 Rent paid on business property...	946648	***	***	105271	108353	81583	196573	80384	45289	33609	23455	24830	119216
54 Taxes paid.....	2521272	***	***	231711	243216	256554	573718	266876	170171	95264	60944	88240	209396
55 Interest paid.....	1221700	***	***	72952	87263	90379	305661	113987	77816	61220	52569	47246	249481
56 Contributions or gifts.....	54583	***	***	2052	3273	4627	10436	7911	3303	2569	2876	5197	9604
57 Amortization.....	21917	***	***	442	1367	685	1702	4670	2806	1031	1576	2566	3539
58 Depreciation.....	1518330	***	***	164776	161140	146727	359219	140695	116414	61009	59451	40203	137172
59 Depletion.....	2821	***	***	-	-	-	-	-	*635	*478	701	-	284
60 Advertising.....	378971	***	***	33877	35495	22994	88047	43537	24363	20122	17977	18247	26773
61 Pension, prof sh, stock, annuity.	530405	***	***	20952	21136	51939	150711	45738	41754	30985	20374	38041	87424
62 Employee benefit programs.....	874013	***	***	70899	58703	83125	173425	104855	60279	77386	11923	18069	164677
63 Net loss, noncapital assets.....	20291	***	***	*617	*729	2003	6774	1806	1543	439	4209	624	874
64 Other deductions.....	6428614	***	***	858142	673925	666637	1698225	592143	309047	165722	195562	194663	-369376
65 Total receipts less total deducts..	6941656	***	***	554335	566383	719050	1552396	828893	614017	300453	207007	249145	509402
Constructive taxable income from													
66 related foreign corporations.....	*20414	***	***	-	-	-	-	-	-	*278	101	1248	18787
67 Net income, total.....	6927806	***	***	553875	566257	718658	1547623	826827	606648	293289	203604	245763	524688
68 Net income, Form 1120-A.....	49011	***	***	*7843	*4865	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	3802342	***	***	357882	332712	380292	821787	538842	419609	187419	70511	52076	13296
71 Statutory special deductions, total	658837	***	***	86213	81598	111538	153703	21954	32403	13771	2954	11148	41525
72 Net operating loss deduction....	611841	***	***	85131	80788	109972	141982	20748	31322	13014	766	10032	16054
73 Dividends received deduction....	46996	***	***	*1082	*810	1566	11721	1206	1081	757	2188	1116	25471
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2477572	***	***	110054	152075	226872	579335	266031	157898	92134	130139	182539	469867
76 Income tax before credits, total...	744919	***	***	19898	30041	53629	169975	89991	54970	32404	44992	64525	166200
77 Regular tax.....	728610	***	***	19796	29470	53211	164705	87352	52983	31184	44460	62851	164266
78 Personal holding company tax....	*539	***	***	-	*200	-	-	*340	-	-	-	-	-
79 Recapture taxes.....	*102	***	***	-	-	-	-	*91	-	-	9	-	2
80 Alternative minimum tax.....	11199	***	***	*102	*371	*410	5101	*1521	1562	*814	-	1006	313
81 Environmental tax.....	969	***	***	-	-	*8	-	-	*38	*14	101	203	605
82 Foreign tax credit.....	25401	***	***	-	-	-	*20	-	*327	*41	196	584	24233
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	***	***	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	8259	***	***	*31	*290	*142	*2651	*776	-	*716	550	1550	1554
86 Prior year minimum tax credit.....	17301	***	***	*984	-	*1977	6092	*1907	*726	*2195	786	1208	1427
87 Income tax after credits, total....	693957	***	***	18883	29751	51510</							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1259	-	*708	-	*369	*80	*69	*11	*8	-	4	**	11
2 Total assets.....	12962010	-	*14730	-	*130893	*58722	*163474	*88108	*149797	-	319700	**	12036587
3 Cash.....	675711	-	*5369	-	*41962	*2822	*26054	*1677	*7255	-	4823	**	585748
4 Notes and accounts receivable....	1046190	-	-	-	*24249	*12657	*50729	*11349	*28865	-	57793	**	860548
5 Less: Allowance for bad debts.....	2812	-	-	-	-	-	-	-	-	-	-	-	2812
6 Inventories.....	4989055	-	-	-	*15486	*28639	*34528	*72768	*101869	-	53246	-	4682519
7 U.S. govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	1974546	-	*456	-	*613	*974	*14872	*52	*4108	-	32325	**	1921145
10 Loans to stockholders.....	*16754	-	*8433	-	-	-	*3997	-	-	-	2373	-	1952
11 Mortgage and real estate loans....	1923399	-	-	-	*1979	-	*23873	-	*2944	-	8168	**	1886435
12 Other investments.....	1168440	-	-	-	*6115	*7688	*2653	-	*1244	-	36828	**	1113912
13 Depreciable assets.....	632869	-	*4986	-	*53848	*6493	*16954	*4194	*15911	-	40242	**	490240
14 Less: Accumulated depreciation	286771	-	*4515	-	*39221	*551	*12875	*2055	*12407	-	15154	**	199993
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	180148	-	-	-	*25860	-	*2689	-	-	-	45228	**	106371
18 Intangible assets (Amortizable)...	*71905	-	-	-	-	-	-	*127	-	-	562	-	71217
19 Less: Accumulated amortization	*20052	-	-	-	-	-	-	*3	-	-	167	-	19883
20 Other assets.....	592629	-	*1	-	-	-	-	-	*8	-	53432	**	539188
21 Total liabilities.....	12962010	-	*14730	-	*130893	*58722	*163474	*88108	*149797	-	319700	**	12036587
22 Accounts payable.....	1257868	-	*325	-	*19865	*4336	*30940	*10901	*20000	-	57002	**	1114498
23 Mort, notes, and bonds under 1 yr	2027049	-	-	-	*9835	*11961	*38457	*53754	*10928	-	16573	-	1885540
24 Other current liabilities.....	1098948	-	*94	-	*2561	*1160	*13330	*2284	*15685	-	40922	**	1022913
25 Loans from stockholders.....	*79809	-	-	-	*35778	-	*18063	-	*25968	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	3853083	-	-	-	*17903	*4201	*4275	*2081	-	-	143517	**	3681106
27 Other liabilities.....	619980	-	-	-	*10	-	-	-	*1733	-	6839	**	611399
28 Net worth.....	4025273	-	*14310	-	*44942	*37064	*58409	*19089	*75482	-	54847	**	3721131
29 Capital stock.....	84937	-	*708	-	*6673	*1971	*6645	*11	*867	-	924	**	67139
30 Paid-in or capital surplus.....	1567717	-	-	-	-	-	-	*2888	*79	-	20249	**	1544501
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	2261338	-	-	-	*13178	*37274	-	-	*11986	-	1009	**	2197891
33 Retained earnings (S CORP).....	202666	-	*13602	-	*25090	-	*51763	*16190	*62550	-	33470	**	-
34 Less: Cost of treasury stock..	*91386	-	-	-	-	*2181	-	-	-	-	806	**	88399
35 Total receipts.....	15336138	-	*356400	-	*343365	*185400	*446788	*206694	*223654	-	445744	**	13128093
36 Business receipts.....	14787738	-	*355082	-	*331580	*183474	*446672	*206242	*222799	-	435802	**	12606087
37 Interest.....	260701	-	-	-	*3502	*1352	-	-	*1	-	770	**	255076
38 Interest on govt. obligations....	*767	-	-	-	-	-	-	-	*546	-	-	-	221
39 Rents.....	15087	-	-	-	*462	*215	-	-	-	-	4131	**	10279
40 Royalties.....	4944	-	-	-	-	-	-	-	-	-	786	**	4158
41 Net S-T cap gain less net LT loss	40	-	-	-	-	-	-	-	-	-	-	-	40
42 Net L-T cap gain less net ST loss	*7692	-	-	-	*5461	-	-	-	*45	-	24	-	2162
43 Net gain, noncapital assets.....	*36136	-	*1318	-	*2305	-	*110	-	-	-	34	**	32370
44 Dividends, domestic corporations..	136	-	-	-	-	-	-	-	-	-	-	-	136
45 Dividends, foreign corporations..	6514	-	-	-	-	-	-	-	-	-	-	-	6514
46 Other receipts.....	216380	-	-	-	*55	*359	*6	*452	*263	-	4196	**	211050
47 Total deductions.....	14806376	-	*337537	-	*327121	*182980	*426305	*196698	*217249	-	437151	**	12681336
48 Cost of goods.....	9533279	-	*315485	-	*268386	*108136	*384163	*186117	*185068	-	384717	**	7701207
49 Compensation of officers.....	95188	-	*4730	-	*7325	-	*6225	-	*6550	-	3857	**	66501
50 Salaries and wages.....	739022	-	*1055	-	*13834	*34666	*7675	*9703	*8143	-	15236	**	648710
51 Repairs.....	29629	-	*1205	-	*689	-	*408	*286	*36	-	1327	**	25678
52 Bad debts.....	13766	-	-	-	-	-	*12	-	-	-	75	-	13679
53 Rent paid on business property...	81177	-	*2676	-	*580	*3423	*2064	*595	*667	-	1055	**	70117
54 Taxes paid.....	140497	-	*2850	-	*7527	*10474	*3985	*817	*3117	-	2995	**	108734
55 Interest paid.....	345814	-	*344	-	*7154	*1294	*983	*573	*3308	-	8721	**	323438
56 Contributions or gifts.....	3070	-	-	-	-	*123	-	-	*108	-	149	**	2690
57 Amortization.....	7147	-	-	-	-	-	-	-	-	-	70	**	7077
58 Depreciation.....	51923	-	*87	-	*1995	*80	*1503	*708	*1388	-	2847	**	43314
59 Depletion.....	*39	-	-	-	-	-	*36	-	-	-	-	-	3
60 Advertising.....	127844	-	*54	-	*77	*10534	*465	*277	*2189	-	2805	**	111444
61 Pension, prof sh, stock, annuity.	27166	-	-	-	*838	-	*1233	-	*191	-	862	**	24042
62 Employee benefit programs.....	60092	-	-	-	*253	-	*1516	*610	-	-	514	**	57200
63 Net loss, noncapital assets.....	13956	-	-	-	-	-	-	-	-	-	117	-	13839
64 Other deductions.....	3536767	-	*9052	-	*18463	*14249	*16037	*-2987	*6483	-	11804	**	3463665
65 Total receipts less total deducts..	529762	-	*18863	-	*16245	*2420	*20483	*9995	*6405	-	8594	**	446757
Constructive taxable income from													
66 related foreign corporations.....	5100	-	-	-	-	-	-	-	-	-	-	-	5100
67 Net income, total.....	534094	-	*18863	-	*16245	*2420	*20483	*9995	*5859	-	8594	**	451636
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	60575	-	*18863	-	*816	-	*20483	*9995	*4888	-	5530	-	-
71 Statutory special deductions, total	147996	-	-	-	*9451	*1064	-	-	-	-	1720	**	135762
72 Net operating loss deduction....	*147901	-	-	-	*9451	*1064	-	-	-	-	1720	**	135666
73 Dividends received deduction.....	96	-	-	-	-	-	-	-	-	-	-	-	96
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	325523	-	-	-	*5977	*1357	-	-	*970	-	1344	**	315874
76 Income tax before credits, total...	116038	-	-	-	*1084	*204	-	-	*575	-	463	**	113712
77 Regular tax.....	112383	-	-	-	*1084	*204	-	-	*321	-	448	**	110325
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	2843	-	-	-	-	-	-	-	-	-	15	**	2828
81 Environmental tax.....	532	-	-	-	-	-	-	-	-	-	-	-	532
82 Foreign tax credit.....	3006	-	-	-	-	-	-	-	-	-	-	-	3006
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	6521	-	-	-	-	-	-	-	-	-	78	-	6443
86 Prior year minimum tax credit.....	265	-	-	-	-	-	-	-	-	-	-	-	265
87 Income tax after credits, total....	106247	-	-	-	*1084	*204	-	-	*575	-	385	**	103999

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	12728	***	***	1458	2118	2116	2563	700	411	87	46	18	9	
2 Total assets.....	46854141	***	***	220175	772256	1617227	5914378	4959595	6061427	3019328	3031756	2573967	18461256	
3 Cash.....	5006156	***	***	*28822	127725	329416	1043661	789176	725449	395949	303005	214069	986242	
4 Notes and accounts receivable....	12396622	***	***	*35063	151924	404075	1800640	1483942	1866639	854547	845319	566236	4374918	
5 Less: Allowance for bad debts.....	156403	***	***	-	-	*1778	7458	4520	10655	5797	5715	4406	116074	
6 Inventories.....	1313775	***	***	-	30999	*24113	313316	195249	153180	100342	162611	84150	249815	
7 U.S. govt. obligations, total....	831301	***	***	-	-	-	*60180	*111427	63353	*91961	35614	5137	463629	
8 Tax-exempt securities.....	629009	***	***	-	-	-	*31390	*14813	45445	*6171	33576	46989	450625	
9 Other current assets.....	2959677	***	***	*9073	36911	80999	444039	378188	586150	294709	255199	322141	548651	
10 Loans to stockholders.....	723814	***	***	*20648	29971	34645	91009	40445	63660	*4526	18270	1251	389327	
11 Mortgage and real estate loans...	76472	***	***	-	*3251	*13077	*996	*44024	*6970	-	3018	5120	16	
12 Other investments.....	10933578	***	***	*2598	*10029	*18244	233720	327449	531331	317230	382138	456899	8653941	
13 Depreciable assets.....	28420944	***	***	377128	1099299	2177384	5034487	3954381	5194699	2344722	2091912	1522949	4159647	
14 Less: Accumulated depreciation	18881079	***	***	254593	742645	1542568	3329381	2626398	3487618	1514351	1333025	921325	2777771	
15 Depletable assets.....	311345	***	***	-	*1888	*13794	*3038	*11818	57901	*11443	59047	78215	74201	
16 Less: Accumulated depletion...	87686	***	***	-	*66	*1300	*823	*3280	20316	*1214	12001	12527	36159	
17 Land.....	926627	***	***	*1312	*11279	64813	105943	157722	186935	66281	123819	86310	122213	
18 Intangible assets (Amortizable)...	700882	***	***	*344	*6659	*772	1911	*11355	18215	22992	3434	17330	617655	
19 Less: Accumulated amortization	78899	***	***	*248	*2216	*370	*1445	*5422	13679	6328	1696	2320	45049	
20 Other assets.....	828007	***	***	*26	7248	1913	89155	79227	93766	36147	67230	107749	345431	
21 Total liabilities.....	46854141	***	***	220175	772256	1617227	5914378	4959595	6061427	3019328	3031756	2573967	18461256	
22 Accounts payable.....	7070133	***	***	*2154	92048	179416	1031535	882947	971827	493201	428997	332936	2649461	
23 Mort, notes, and bonds under 1 yr	2164570	***	***	*11672	115821	164199	436329	296558	409495	189190	167840	138642	203273	
24 Other current liabilities.....	5064539	***	***	*5644	29800	81906	720554	602617	674111	338627	380577	281915	1940019	
25 Loans from stockholders.....	681028	***	***	*38175	35327	128907	146665	100778	72012	*23998	4924	8322	115641	
26 Mort, notes, bonds, 1 yr or more.	4475168	***	***	*85441	167020	238800	696541	538591	731610	385022	395119	326479	843915	
27 Other liabilities.....	2432471	***	***	*801	*4477	37701	131212	89957	149386	82666	182726	110357	1643189	
28 Net worth.....	24966232	***	***	76287	327764	786298	2751541	2448146	3052986	1506622	1471574	1375315	11065758	
29 Capital stock.....	1844947	***	***	*3333	47062	111896	144191	69191	222676	104517	128673	205779	777222	
30 Paid-in or capital surplus.....	7972417	***	***	*8720	87402	24248	237745	118166	111620	117924	71982	281249	6907869	
31 Retained earnings, appropriated.	45797	***	***	-	-	*21458	*17982	*184	*4435	*481	-	-	1256	
32 Retained earnings-unappropriated	10777824	***	***	*48204	140334	465736	1451357	1167391	1592277	723410	765675	861527	3530023	
33 Retained earnings (S CORP).....	5175487	***	***	*16031	*118425	229081	1026497	1191494	1351664	586914	554021	64591	-	
34 Less: Cost of treasury stock..	850240	***	***	-	*65459	*66121	126231	98279	229688	26623	48777	37830	150612	
35 Total receipts.....	72217926	***	***	568554	1610387	4016784	12509394	9866074	12474090	5564689	5619745	3758965	15343821	
36 Business receipts.....	69612995	***	***	560427	1579548	3924990	12279949	9712549	12232323	5447481	5475901	3605071	13957080	
37 Interest.....	542591	***	***	*1534	4147	9550	32561	22319	34969	18096	18386	20372	380088	
38 Interest on govt. obligations....	35986	***	***	-	-	*148	*1654	3569	6775	3375	5308	5626	9531	
39 Rents.....	197443	***	***	*1806	*389	*3124	22357	5852	35573	10269	20687	14842	82545	
40 Royalties.....	23033	***	***	-	-	*80	*1119	-	*1456	*551	408	1	19418	
41 Net S-T cap gain less net LT loss	15779	***	***	-	-	*182	*1791	*1384	*631	*1245	1293	6872	2381	
42 Net L-T cap gain less net ST loss	138210	***	***	-	*4673	*16583	10911	9678	9012	4227	6100	3829	63821	
43 Net gain, noncapital assets.....	280833	***	***	*1102	*8485	26917	66534	23589	49732	25187	17593	12177	25826	
44 Dividends, domestic corporations..	28440	***	***	-	-	*8	2054	*1667	6630	2796	2597	6751	5936	
45 Dividends, foreign corporations..	57270	***	***	-	-	-	-	*9	*1344	-	90	488	55338	
46 Other receipts.....	1285348	***	***	*3685	13144	35201	90464	85458	95644	51462	71382	82936	741858	
47 Total deductions.....	68713669	***	***	534896	1501509	3776492	11857475	9354630	11943594	5250035	5392007	3619101	14673069	
48 Cost of goods.....	54219378	***	***	*197736	801983	2393148	8885003	7637365	9970703	4324007	4711495	3148438	11777561	
49 Compensation of officers.....	1577611	***	***	*55975	78759	176146	436709	220637	234212	75592	69080	28874	100304	
50 Salaries and wages.....	2811194	***	***	*63572	139422	270193	527624	240035	345448	185279	137378	86973	757277	
51 Repairs.....	536341	***	***	*11153	46854	119927	145643	33912	45477	44124	15093	12470	44831	
52 Bad debts.....	84414	***	***	-	*4128	*2405	30775	5386	13069	2025	3027	4444	17571	
53 Rent paid on business property...	544819	***	***	*13648	31550	58661	91094	26766	51701	27214	25800	5788	171293	
54 Taxes paid.....	1241057	***	***	35406	62907	120507	272318	181127	234508	80811	61026	48564	112314	
55 Interest paid.....	716460	***	***	*10616	19834	40281	110822	72544	104412	43204	52157	29612	222254	
56 Contributions or gifts.....	26708	***	***	*174	*363	1212	2982	3005	2365	2177	2947	1641	9790	
57 Amortization.....	22086	***	***	*22	*767	*150	477	843	1704	1588	2077	3284	11083	
58 Depreciation.....	2592203	***	***	42258	106318	207280	443173	472281	438261	212917	180435	113248	327574	
59 Depletion.....	38217	***	***	-	*27	*582	*168	*3972	6366	*2670	8559	6155	9717	
60 Advertising.....	65268	***	***	1901	4310	6379	11566	8465	7739	5040	4057	1866	11235	
61 Pension, prof sh, stock, annuity.	277846	***	***	-	*6013	*5838	43666	31721	52596	18157	22205	11791	83028	
62 Employee benefit programs.....	577949	***	***	*8135	13295	35159	115869	67035	119769	57569	27126	19248	103576	
63 Net loss, noncapital assets.....	6154	***	***	*124	*11	*303	1501	*1102	997	*438	1152	27	498	
64 Other deductions.....	3375965	***	***	94176	184967	338320	738083	348433	314265	167220	68392	96677	913164	
65 Total receipts less total deducts..	3504258	***	***	33658	108878	240292	651919	511444	530496	314654	227738	139863	670752	
66 Constructive taxable income from related foreign corporations.....	77043	***	***	-	-	-	-	-	-	160	3867	-	73016	
67 Net income, total.....	3545315	***	***	33658	108878	240144	650265	507876	523721	311439	226296	134238	734237	
68 Net income, Form 1120-A.....	*4626	***	***	-	*2609	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	1300046	***	***	*8744	*44688	96215	321380	269088	274245	130377	91792	7035	-	
71 Statutory special deductions, total	386103	***	***	*10316	*26697	57325	69460	21212	14858	4740	10458	24879	131863	
72 Net operating loss deduction.....	339650	***	***	*10316	*26697	57320	68124	*20045	*8748	*2920	8593	19981	102611	
73 Dividends received deduction....	46454	***	***	-	-	*6	1336	*1167	6110	1820	1865	4898	29252	
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	1861561	***	***	*14598	37492	86604	259754	217703	235172	176941	124321	102817	602374	
76 Income tax before credits, total...	642039	***	***	*2190	8573	20632	85138	74140	84895	61829	43854	37790	222432	
77 Regular tax.....	610197	***	***	*2190	8484	19212	78489	72651	79846	60333	42508	35202	210715	
78 Personal holding company tax.....	*6	***	***	-	*6	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	*35	***	***	-	-	-	-	*30	-	-	1	-	4	
80 Alternative minimum tax.....	22838	***	***	-	*83	*1419	6649	*1322	2685	*523	908	2239	7011	
81 Environmental tax.....	1377	***	***	-	-	-	-	*12	61	141	122	118	923	
82 Foreign tax credit.....	55224	***	***	-	-	-	-	-	*192	*3759	1	154	51119	
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-	
84 Nonconventional source fuel credit.	*277	***	***	-	-	-	-	-	*216	-	23	-	38	
85 General business credit.....	5640	***	***	-	*137	*1276	*962	*236	*585	*429	161	771	1084	
86 Prior year minimum tax credit.....	13074	***	***	-	*139	*104	3986	*1522	1157	*975	1294	3422	474	
87 Income tax after credits, total....	567824	***	***	*2190	8297	19252	80190	72382	82744	56666	42376	33443	169717	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	166805	6442	88565	28751	17760	12185	11266	1279	447	79	24	8	**
2 Total assets.....	65903874	-	2860413	4621863	6351442	8509482	22382367	8632375	6500420	2684210	1671627	1689675	**
3 Cash.....	9652014	-	793781	969054	1222762	1424496	3156429	1018574	681577	234426	129773	21143	**
4 Notes and accounts receivable....	26731136	-	465458	1163380	2052941	3371415	9945570	4263430	3106560	1203081	649534	509767	**
5 Less: Allowance for bad debts.....	205175	-	*292	*1254	19635	28796	68812	36549	18224	7255	7861	16496	**
6 Inventories.....	5003174	-	189116	255106	493879	716874	1748603	563696	513532	152364	139154	230850	**
7 U.S. govt. obligations, total....	120287	-	*5222	-	*1449	*27759	*7379	*6322	*70446	*131	1578	-	-
8 Tax-exempt securities.....	182889	-	*13	*7556	*5876	*30455	*26358	*19089	*52540	*27796	13206	-	-
9 Other current assets.....	4917377	-	79356	157258	244523	449717	1775971	863395	701231	330915	198029	116982	**
10 Loans to stockholders.....	1551848	-	301725	425603	264837	186158	266782	43960	40521	*12690	5586	3985	**
11 Mortgage and real estate loans...	281552	-	*12	*15632	*9942	71938	173445	*4055	*5539	*18	971	-	-
12 Other investments.....	2552113	-	35042	57419	204467	226755	810808	399176	244443	164003	194135	215864	**
13 Depreciable assets.....	37635133	-	3922105	4426841	4900876	5215034	11230488	3069958	2262216	988443	744263	874907	**
14 Less: Accumulated depreciation	24691027	-	2958339	3095076	3326679	3464598	7218170	1897624	1334038	522079	458973	415451	**
15 Depletable assets.....	*22696	-	*4183	*7944	-	-	*2078	*3934	*208	*4151	-	199	-
16 Less: Accumulated depletion...	*21024	-	*4183	*7944	-	-	*1799	*3567	*206	*3142	-	183	-
17 Land.....	940439	-	17517	86934	169502	140210	299918	73382	70553	22204	43536	16683	**
18 Intangible assets (Amortizable)...	563787	-	43199	116491	61638	55826	63513	23877	25516	*7807	32471	133449	**
19 Less: Accumulated amortization	191422	-	18758	26050	33420	20543	28344	14261	3259	*1906	7230	37649	**
20 Other assets.....	858078	-	-14746	62968	98485	106782	192151	231526	81265	70566	-6545	35625	**
21 Total liabilities.....	65903874	-	2860413	4621863	6351442	8509482	22382367	8632375	6500420	2684210	1671627	1689675	**
22 Accounts payable.....	12684033	-	358600	737389	1057648	1763777	4568679	1856969	1382220	506056	295726	156970	**
23 Mort, notes, and bonds under 1 yr	5021650	-	220635	477570	566516	566516	1783066	622080	452271	191651	122901	108415	**
24 Other current liabilities.....	9500231	-	277704	452135	482674	824171	3486016	1584648	1277164	624627	268820	222271	**
25 Loans from stockholders.....	2825944	-	507228	324678	287702	406983	850645	213837	88387	*16502	3725	126257	-
26 Mort, notes, bonds, 1 yr or more.	7026134	-	554134	878684	918504	898431	1933619	532278	500653	241474	181652	386708	**
27 Other liabilities.....	1480394	-	34846	80809	50439	142357	399561	327016	198602	99156	90015	57592	**
28 Net worth.....	27365488	-	907265	1671626	3076904	3907247	9360782	3495548	2601122	1004745	708788	631462	**
29 Capital stock.....	2117460	-	277985	266542	438567	253267	497060	146401	96360	67360	40151	33766	**
30 Paid-in or capital surplus.....	2694328	-	239414	216356	215357	276267	617885	306132	225457	109423	166629	321407	**
31 Retained earnings, appropriated.	125591	-	-	*122	*25688	*11980	*86886	*12195	*1050	*1140	-	4729	**
32 Retained earnings-unappropriated	14366466	-	265090	680936	1737234	2471125	5109962	1599601	1331597	541828	353333	275759	**
33 Retained earnings (S CORP).....	9787535	-	213245	645939	832581	1148043	3713929	1623042	1112241	323818	174696	-	-
34 Less: Cost of treasury stock...	1725890	-	88469	138270	172524	253435	646741	191823	165583	*38824	26021	4199	**
35 Total receipts.....	208516094	1665102	24380937	22356330	23136188	26952306	61358621	22013027	15278158	5863862	3146526	2365038	**
36 Business receipts.....	206742989	1576875	24177694	22264128	23000182	26739886	60861392	21828511	15101324	5767375	3093833	2331788	**
37 Interest.....	261247	*576	8520	17333	31058	33838	79637	33252	24348	14511	10008	8166	**
38 Interest on govt. obligations....	23584	-	-	*348	*2159	*1919	3061	3630	3277	*5810	3373	7	**
39 Rents.....	124298	-	*2659	*6127	8539	14020	34735	12440	27945	6550	10101	1183	**
40 Royalties.....	7351	-	-	*3	*2	-	*349	-	*1	*260	70	6665	**
41 Net S-T cap gain less net LT loss	35289	-	*198	*45	*1123	*24555	*1282	*3180	*4904	-	-	2	-
42 Net L-T cap gain less net ST loss	106636	-	*10772	8214	12843	9852	14411	4462	17083	*21252	1497	6249	**
43 Net gain, noncapital assets.....	241738	*30904	47878	16652	17382	30907	51091	20752	11109	5665	4743	4655	**
44 Dividends, domestic corporations..	22304	-	*117	*51	2460	3163	7300	4972	*3051	*362	250	577	**
45 Dividends, foreign corporations..	12306	-	-	-	-	-	*14	*5	*6481	*1276	83	4448	**
46 Other receipts.....	938353	56747	133100	43428	60440	94165	303550	101823	78635	40801	22567	1297	**
47 Total deductions.....	198519827	1546934	22649087	21293224	21901741	25853575	58714161	21057701	14591760	5619433	3008293	2283919	**
48 Cost of goods.....	142036623	988223	12442649	13346058	14930997	18100366	44166061	17106002	12238045	4648609	2459500	1610112	**
49 Compensation of officers.....	9879815	112657	2036977	1385112	1292497	1476114	2511659	629505	309949	75042	35746	14557	**
50 Salaries and wages.....	12664987	131303	2433271	1729398	1576691	1538250	3102771	903887	623418	259941	150302	215755	**
51 Repairs.....	1108660	12797	169665	161767	137318	158551	331292	54830	39197	25503	6614	11125	**
52 Bad debts.....	425027	*5090	16151	51304	41291	82255	155622	28182	26611	8302	2993	7227	**
53 Rent paid on business property...	2284236	25520	409191	392913	321455	304233	540005	126715	80072	35025	20694	28414	**
54 Taxes paid.....	6097262	45200	856029	733668	700384	856801	1828814	571212	310484	79613	59637	55421	**
55 Interest paid.....	1284327	10329	92997	147661	138769	181887	383359	119715	103209	45666	30285	30449	**
56 Contributions or gifts.....	49603	*28	4364	2221	5551	8207	15851	6175	3553	1801	966	887	**
57 Amortization.....	75218	*1812	4610	9751	4781	5924	8396	5383	4078	25749	1214	3520	**
58 Depreciation.....	3651135	15673	402517	444393	482072	518231	1085392	294868	204601	84792	73195	45403	**
59 Depletion.....	*2671	-	-	*1	-	-	*1202	*530	-	-	938	-	-
60 Advertising.....	835445	13102	159857	194310	137320	103233	144181	29672	20670	9036	3679	20386	**
61 Pension, prof sh, stock, annuity.	1104955	*7895	33750	86123	65793	132726	458149	168758	74819	34561	27760	10072	**
62 Employee benefit programs.....	2402280	12626	226090	181459	206620	462559	732813	275256	170669	52918	36494	44775	**
63 Net loss, noncapital assets.....	26115	-	*1779	*2032	3232	6946	7486	3056	597	*393	250	342	-
64 Other deductions.....	14591467	164680	3359190	2425051	1856970	1912743	3241108	733955	381787	232482	98026	185474	**
65 Total receipts less total deducts..	9996266	118168	1731850	1063106	1234447	1098730	2644460	955326	686398	244428	138233	81119	**
Constructive taxable income from related foreign corporations.....	*7083	-	-	-	-	-	*135	-	*2054	*2162	-	2731	-
66 Net income, total.....	9979765	118168	1731850	1062758	1232288	1096811	2641535	951696	685176	240781	134860	83844	**
68 Net income, Form 1120-A.....	63014	-	57187	*5827	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*2112	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	5783213	89999	1319966	690566	718253	575395	1359096	556761	329797	94260	49122	-	-
71 Statutory special deductions, total	820965	14425	176515	96407	132478	104855	231072	21377	19250	8313	6185	10087	**
72 Net operating loss deduction.....	804435	14425	176433	96371	130756	102672	225789	*17897	*16737	*7857	5928	9569	**
73 Dividends received deduction....	16530	-	*82	*36	1722	2183	5284	3480	2512	*456	258	518	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3377429	*13744	235369	275786	381559	416561	1052154	373558	337077	138313	79553	73756	**
76 Income tax before credits, total...	933497	*2906	36103	47042	74254	97863	329303	127669	117626	47414	27724	25592	**
77 Regular tax.....	907164	*2386	35778	45395	73265	97113	314232	125100	114284	47048	27210	25353	**
78 Personal holding company tax....	*93	-	-	-	-	-	*93	-	-	-	-	-	-
79 Recapture taxes.....	*39	-	-	-	-	-	-	7	*32	-	-	-	-
80 Alternative minimum tax.....	24135	*521	*325	*1646	*989	*747	14790	1937	2836	*79	131	134	-
81 Environmental tax.....	377	-	-	-	-	-	*2	*10	110	89	80	86	**
82 Foreign tax credit.....	7547	-	-	-	*36	-	*9	-	*3224	*354	59	3866	**
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	*7	-	-	-	-	-	-	*7	-	-	-	-	-
85 General business credit.....	7161	-	*72	*1420	*297	*1613	2048	*310	*326	*665	13	397	**
86 Prior year minimum tax credit.....	30610	-	-	*187	*602	5078	21051	1570	*1012	*99	582	430	-
87 Income tax after credits, total....	888172	*2906	36032	45434	73319	91172	306195	125782	113064	46297	27071	20900	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	27611	*437	12232	5745	4124	2176	2492	277	101	***	***	-	-
2 Total assets.....	13753042	-	440048	940666	1500560	1495048	5057725	1883118	1496354	***	***	-	-
3 Cash.....	2047616	-	106458	186678	221595	285688	755318	266047	183624	***	***	-	-
4 Notes and accounts receivable....	6495598	-	66621	302546	541830	623976	2622969	987233	827222	***	***	-	-
5 Less: Allowance for bad debts.....	36123	-	-	-	*996	*1600	18849	6862	4082	***	***	-	-
6 Inventories.....	1153107	-	45216	81854	171005	139209	376000	155737	78699	***	***	-	-
7 U.S. govt. obligations, total....	33878	-	-	-	*1449	*19466	*1428	93	*11441	***	***	-	-
8 Tax-exempt securities.....	*29986	-	-	-	*4356	-	*10123	*15507	-	***	***	-	-
9 Other current assets.....	960439	-	10820	35413	43545	58119	363217	151500	162134	***	***	-	-
10 Loans to stockholders.....	271564	-	52430	34172	81242	29770	55226	*4804	12521	***	***	-	-
11 Mortgage and real estate loans....	41664	-	-	-	-	*5990	*30648	*3888	*1138	***	***	-	-
12 Other investments.....	391934	-	*2509	*3971	32579	43305	150905	49039	71685	***	***	-	-
13 Depreciable assets.....	5954464	-	584927	809734	972956	792820	1862973	440145	326080	***	***	-	-
14 Less: Accumulated depreciation	3969607	-	443276	561786	627438	538655	1213098	284345	199752	***	***	-	-
15 Depletable assets.....	*7944	-	-	*7944	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion....	*7944	-	-	*7944	-	-	-	-	-	***	***	-	-
17 Land.....	111334	-	*2090	*15470	26428	*9082	34221	*8193	8871	***	***	-	-
18 Intangible assets (Amortizable)...	89481	-	*15093	*37224	*15602	*6704	6449	*2993	*961	***	***	-	-
19 Less: Accumulated amortization	30619	-	*2835	*7682	*11329	*1954	2527	*1626	*401	***	***	-	-
20 Other assets.....	208324	-	-6	*3072	27735	23127	22721	90771	16214	***	***	-	-
21 Total liabilities.....	13753042	-	440048	940666	1500560	1495048	5057725	1883118	1496354	***	***	-	-
22 Accounts payable.....	3349214	-	78454	226533	316566	350227	1243596	466001	422512	***	***	-	-
23 Mort, notes, and bonds under 1 yr	806077	-	24024	78578	92220	65683	334290	118300	60627	***	***	-	-
24 Other current liabilities.....	2265256	-	29408	85401	119036	125067	976885	341108	304417	***	***	-	-
25 Loans from stockholders.....	507354	-	91980	87628	80525	63416	83632	98122	*793	***	***	-	-
26 Mort, notes, bonds, 1 yr or more.	1220728	-	98973	253303	240693	96577	308274	93646	59304	***	***	-	-
27 Other liabilities.....	519697	-	*6261	*12546	21134	28551	97366	143760	118224	***	***	-	-
28 Net worth.....	5084716	-	110947	196678	630386	765528	2013681	622180	530476	***	***	-	-
29 Capital stock.....	403381	-	56932	55988	82310	40561	93319	46335	11324	***	***	-	-
30 Paid-in or capital surplus.....	361262	-	56156	32629	42957	20396	134623	41303	31196	***	***	-	-
31 Retained earnings, appropriated.	*11980	-	-	-	-	*11980	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	2745498	-	34084	69593	430168	563080	1115581	240404	144774	***	***	-	-
33 Retained earnings (S CORP).....	1947327	-	-25407	54599	126286	*185120	795265	333759	409894	***	***	-	-
34 Less: Cost of treasury stock..	384733	-	*10817	*16131	51335	*55610	125107	39622	*66711	***	***	-	-
35 Total receipts.....	45186039	*422727	3245001	4762405	5557912	4904603	14982734	4817041	4174274	***	***	-	-
36 Business receipts.....	44935201	*417231	3229911	4736368	5525513	4879635	14906133	4795161	4141781	***	***	-	-
37 Interest.....	44600	*184	996	1325	6717	7791	16730	6151	2120	***	***	-	-
38 Interest on govt. obligations....	2933	-	-	-	*419	-	*574	*1165	*620	***	***	-	-
39 Rents.....	13968	-	-	*241	*3026	*1761	3187	*510	*4100	***	***	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	***	***	-	-
41 Net S-T cap gain less net LT loss	*502	-	-	-	*226	-	*199	-	*77	***	***	-	-
42 Net L-T cap gain less net ST loss	9188	-	-	-	*5866	*490	2269	*64	*191	***	***	-	-
43 Net gain, noncapital assets.....	34829	*4688	*11031	*3893	2800	4686	5642	572	1198	***	***	-	-
44 Dividends, domestic corporations.	3354	-	-	-	*708	*738	*1046	*101	*437	***	***	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts.....	141463	*624	*3063	20578	12637	9502	46954	13316	23749	***	***	-	-
47 Total deductions.....	43557216	*417286	3027397	4601458	5336601	4735655	14523171	4656938	4022314	***	***	-	-
48 Cost of goods.....	32707405	*288465	1867428	3172306	3531109	3364347	11214689	3811833	3512523	***	***	-	-
49 Compensation of officers.....	2018564	*30365	242463	284751	330530	266278	637435	125273	69310	***	***	-	-
50 Salaries and wages.....	2543257	*31140	257366	293628	490810	294241	739873	190310	152764	***	***	-	-
51 Repairs.....	153203	*17	14095	22303	22853	23990	43839	12541	8654	***	***	-	-
52 Bad debts.....	93432	*1681	*5503	15103	10491	10560	37696	7595	2168	***	***	-	-
53 Rent paid on business property...	424480	*4878	59360	55348	68033	55922	121331	27474	25491	***	***	-	-
54 Taxes paid.....	1276344	*12617	103920	145407	168600	160689	430915	159330	75637	***	***	-	-
55 Interest paid.....	210351	*2200	13673	32193	31191	18641	65586	24434	10427	***	***	-	-
56 Contributions or gifts.....	11051	*17	*697	474	1873	1121	3800	1397	1121	***	***	-	-
57 Amortization.....	8804	*19	*1059	*2623	576	*619	2775	*709	*299	***	***	-	-
58 Depreciation.....	542029	*3074	45097	74978	103375	76864	158697	36747	29588	***	***	-	-
59 Depletion.....	*77	-	-	-	-	-	*77	-	-	***	***	-	-
60 Advertising.....	244309	*9070	32493	40533	53031	28947	66321	6246	5180	***	***	-	-
61 Pension, prof sh, stock, annuity.	206699	*1471	*6307	*10332	*7811	27811	85114	39250	23728	***	***	-	-
62 Employee benefit programs.....	442741	*1759	20263	30553	52092	83869	163744	38491	40787	***	***	-	-
63 Net loss, noncapital assets.....	4779	-	*346	*360	*359	*1184	1925	*263	*158	***	***	-	-
64 Other deductions.....	2669691	*30514	357327	420565	463869	320572	749356	175044	64479	***	***	-	-
65 Total receipts less total deducts..	1628823	*5442	217604	160947	221312	168948	459563	160103	151960	***	***	-	-
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	*176	-	-	-	-	-	-	-	*176	***	***	-	-
67 Net income, total.....	1626066	*5442	217604	160947	220892	168948	458989	158938	151516	***	***	-	-
68 Net income, Form 1120-A.....	*19523	-	*18664	*859	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	*1781	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	870885	*3465	161464	101109	93060	*65619	198614	101011	115656	***	***	-	-
71 Statutory special deductions, total	138075	*1542	25653	*7435	25907	16846	55614	*3392	*850	***	***	-	-
72 Net operating loss deduction....	135725	*1542	25653	*7435	25411	*16330	54880	*3321	*545	***	***	-	-
73 Dividends received deduction....	2349	-	-	-	*496	*516	*734	*71	*306	***	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	618115	*434	30487	52403	101925	86482	204760	54535	35919	***	***	-	-
76 Income tax before credits, total...	165016	*583	4573	8101	19651	19245	64084	18448	12823	***	***	-	-
77 Regular tax.....	157808	*62	4573	8101	19290	19169	59060	18012	12179	***	***	-	-
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	*39	-	-	-	-	-	-	7	*32	***	***	-	-
80 Alternative minimum tax.....	6818	*521	-	-	*361	*76	4985	*425	*450	***	***	-	-
81 Environmental tax.....	*42	-	-	-	-	-	-	-	*4	***	***	-	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit.....	*373	-	-	*333	-	-	*40	-	-	***	***	-	-
86 Prior year minimum tax credit....	2275	-	-	-	-	*477	*1786	*6	*6	***	***	-	-
87 Income tax after credits, total....	162368	*583	4573	7768	19651	18767	62258	18442	12817	***	***	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	22682	*1111	11532	3074	2578	2177	1763	333	93	***	***	-	-
2 Total assets.....	11283356	-	369759	518617	906802	1525028	3504610	2176404	1379538	***	***	-	-
3 Cash.....	1533310	-	118502	110305	200901	276051	451987	226929	102284	***	***	-	-
4 Notes and accounts receivable....	5342565	-	84497	188707	347772	580305	1752965	1142000	747783	***	***	-	-
5 Less: Allowance for bad debts.....	34363	-	-	-	*878	*9093	13290	2450	4312	***	***	-	-
6 Inventories.....	962822	-	41870	38365	46033	160042	285792	197558	165112	***	***	-	-
7 U.S. govt. obligations, total....	*12348	-	*2477	-	-	*8293	-	-	-	***	***	-	-
8 Tax-exempt securities.....	*34118	-	-	-	-	-	-	-	-	***	***	-	-
9 Other current assets.....	1128047	-	4730	13795	42041	75884	384842	317502	125377	***	***	-	-
10 Loans to stockholders.....	169441	-	35075	*24763	45297	34270	21258	*5724	*2715	***	***	-	-
11 Mortgage and real estate loans...	*46169	-	-	*12766	-	*15031	*16782	*52	*1538	***	***	-	-
12 Other investments.....	422203	-	-	*4564	24777	66613	153783	69276	46054	***	***	-	-
13 Depreciable assets.....	4530846	-	385563	388908	515921	785898	1238402	522103	445073	***	***	-	-
14 Less: Accumulated depreciation	3091963	-	312559	274308	354626	532582	834331	339242	282689	***	***	-	-
15 Depletable assets.....	*3934	-	-	-	-	-	-	*3934	-	***	***	-	-
16 Less: Accumulated depletion...	*3567	-	-	-	-	-	-	*3567	-	***	***	-	-
17 Land.....	109053	-	*2084	*4443	*9196	43385	21577	*11291	10393	***	***	-	-
18 Intangible assets (Amortizable)...	42795	-	*5091	*15810	*546	4218	9304	*5532	*1960	***	***	-	-
19 Less: Accumulated amortization	24799	-	*2378	*10377	*525	2133	4561	*3601	*1027	***	***	-	-
20 Other assets.....	100398	-	*4809	*877	30348	18848	20100	23365	19278	***	***	-	-
21 Total liabilities.....	11283356	-	369759	518617	906802	1525028	3504610	2176404	1379538	***	***	-	-
22 Accounts payable.....	2225408	-	47112	80205	165713	332822	756914	443948	223480	***	***	-	-
23 Mort, notes, and bonds under 1 yr	890009	-	17621	68348	61073	105259	282855	186947	93025	***	***	-	-
24 Other current liabilities.....	2142270	-	42071	23872	79605	168332	696362	519752	393809	***	***	-	-
25 Loans from stockholders.....	366795	-	53852	*43335	*30845	47465	94645	50868	*37659	***	***	-	-
26 Mort, notes, bonds, 1 yr or more.	813052	-	47482	60694	111488	112114	242943	97515	101782	***	***	-	-
27 Other liabilities.....	126297	-	*4981	*0	*563	13289	60636	*11556	14728	***	***	-	-
28 Net worth.....	4719525	-	156640	242163	457514	745747	1370255	865817	515057	***	***	-	-
29 Capital stock.....	359922	-	28348	39432	56083	57713	95692	27467	17239	***	***	-	-
30 Paid-in or capital surplus.....	380822	-	10651	*26290	28413	37194	136024	67918	33527	***	***	-	-
31 Retained earnings, appropriated.	*1140	-	-	-	-	-	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	2782244	-	29949	64511	307283	476526	888623	451435	318971	***	***	-	-
33 Retained earnings (S CORP).....	1452331	-	89126	*112450	*112325	204502	357782	373153	*159402	***	***	-	-
34 Less: Cost of treasury stock..	256934	-	*1433	*520	*46589	*30188	107866	54156	*14082	***	***	-	-
35 Total receipts.....	35521116	*79089	3370209	1746851	4382584	4325854	10339175	6118064	3161956	***	***	-	-
36 Business receipts.....	35219851	*67357	3354732	1736830	4368588	4255740	10258445	6069598	3135563	***	***	-	-
37 Interest.....	37794	*0	1486	3159	4218	6599	10965	6304	2316	***	***	-	-
38 Interest on govt. obligations....	2955	-	-	-	-	*139	*198	*738	*125	***	***	-	-
39 Rents.....	26643	-	*1629	*1924	*352	*3231	4323	*2883	*8669	***	***	-	-
40 Royalties.....	*5	-	-	*3	*2	-	-	-	-	***	***	-	-
41 Net S-T cap gain less net LT loss	*25836	-	-	-	-	*24497	*162	*1161	*16	***	***	-	-
42 Net L-T cap gain less net ST loss	7405	-	*322	*125	*437	*670	2914	*232	*1744	***	***	-	-
43 Net gain, noncapital assets.....	25207	-	*7548	*2798	*850	5106	3475	1377	2877	***	***	-	-
44 Dividends, domestic corporations.	3245	-	-	-	-	*198	2409	*482	*90	***	***	-	-
45 Dividends, foreign corporations..	*6312	-	-	-	-	-	-	*5	*6102	***	***	-	-
46 Other receipts.....	165863	*11732	*4494	*2012	8137	29673	56284	35283	6254	***	***	-	-
47 Total deductions.....	33794985	*64060	3108850	1611079	4152126	4120778	9956845	5858444	3004722	***	***	-	-
48 Cost of goods.....	24986742	*13488	1427357	933766	3171621	2857849	7664900	4833308	2494160	***	***	-	-
49 Compensation of officers.....	1620758	*7695	360962	130976	223016	251797	375344	184234	62545	***	***	-	-
50 Salaries and wages.....	2328049	*2852	577609	165314	224056	253530	570608	285786	145398	***	***	-	-
51 Repairs.....	129959	*510	17456	11349	17605	22386	36249	8219	5540	***	***	-	-
52 Bad debts.....	73662	-	*4466	8465	5205	15979	29418	6567	2771	***	***	-	-
53 Rent paid on business property...	302861	*1066	61545	22805	39030	56118	64438	36735	13033	***	***	-	-
54 Taxes paid.....	1134217	*1769	149230	74378	128337	136548	375070	148935	81446	***	***	-	-
55 Interest paid.....	186522	*51	11529	12849	17569	27491	58285	26392	20741	***	***	-	-
56 Contributions or gifts.....	10634	-	*633	*153	591	1451	3336	2384	917	***	***	-	-
57 Amortization.....	7710	*50	*911	*2914	*97	310	759	2130	*229	***	***	-	-
58 Depreciation.....	432006	*1277	44346	34271	56442	68439	118519	44290	42018	***	***	-	-
59 Depletion.....	*530	-	-	*1	-	-	-	*530	-	***	***	-	-
60 Advertising.....	66038	*2441	11383	5033	7069	8762	15677	7165	6222	***	***	-	-
61 Pension, prof sh, stock, annuity.	227888	*3424	*2546	*13105	*5845	15616	95068	46432	19602	***	***	-	-
62 Employee benefit programs.....	480344	*244	34661	17102	47385	86202	166876	69136	22999	***	***	-	-
63 Net loss, noncapital assets.....	5646	-	*1302	*0	*594	*1329	*420	*1625	*126	***	***	-	-
64 Other deductions.....	1801418	*29192	402916	178599	207664	316972	381877	154576	86976	***	***	-	-
65 Total receipts less total deducts..	1726131	*15029	261359	135772	230457	205075	382330	259620	157234	***	***	-	-
Constructive taxable income from													
66 related foreign corporations.....	*2014	-	-	-	-	-	*135	-	*1878	***	***	-	-
67 Net income, total.....	1725190	*15029	261359	135772	230457	204937	382267	258882	158987	***	***	-	-
68 Net income, Form 1120-A.....	*13234	-	*13234	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	942167	*14460	199009	*92326	*123689	85696	149257	175314	*79957	***	***	-	-
71 Statutory special deductions, total	157328	*569	22030	17480	*35520	29007	51264	*451	*755	***	***	-	-
72 Net operating loss deduction....	154842	*569	22030	17480	*35520	28860	49578	*113	*692	***	***	-	-
73 Dividends received deduction....	2485	-	-	-	-	*147	1686	*337	*63	***	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	626228	-	40320	25966	71248	90233	182279	83117	78276	***	***	-	-
76 Income tax before credits, total...	175036	-	6677	4185	12879	22273	54545	28117	27414	***	***	-	-
77 Regular tax.....	172387	-	6380	4185	12739	22273	54024	27580	26512	***	***	-	-
78 Personal holding company tax....	*93	-	-	-	-	-	*93	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax.....	1727	-	*297	-	*140	-	*340	*218	*733	***	***	-	-
81 Environmental tax.....	59	-	-	-	-	-	-	*2	*27	***	***	-	-
82 Foreign tax credit.....	*958	-	-	-	-	-	-	-	*958	***	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	*7	-	-	-	-	-	-	*7	-	***	***	-	-
85 General business credit.....	*560	-	-	-	*19	-	*221	*310	-	***	***	-	-
86 Prior year minimum tax credit....	7782	-	-	-	-	*1063	6222	*240	*96	***	***	-	-
87 Income tax after credits, total....	165730	-	6677	4185	12860	21209	48102	27560	26361	***	***	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Total	Size of Total Assets											250,000 or more
		Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	
1 Number of returns.....	116513	4893	64801	19932	11058	7832	7010	669	253	40	17	8	**
2 Total assets.....	40867477	-	2050606	3162580	3944080	5489405	13820031	4572853	3624528	1361101	1152617	1689675	**
3 Cash.....	6071088	-	568821	672071	800266	862757	1949124	525598	395669	167071	108569	21143	**
4 Notes and accounts receivable....	14892973	-	314341	672127	1163339	2167133	5569636	2134198	1531554	466536	364342	509767	**
5 Less: Allowance for bad debts.....	134689	-	*292	*1254	17760	18103	36673	27237	9830	*3086	3959	16496	**
6 Inventories.....	2887245	-	102031	134887	276840	417623	1086810	210401	269722	65248	92833	230850	**
7 U.S. govt. obligations, total....	74060	-	*2745	-	-	-	*5950	*6229	*59005	*131	-	-	-
8 Tax-exempt securities.....	118785	-	*13	*7556	*1519	*30455	*16235	*3582	*52540	*433	6451	-	-
9 Other current assets.....	2828891	-	63807	108050	158937	315714	1027911	394393	413720	102231	127146	116982	**
10 Loans to stockholders.....	1110843	-	214220	366669	138298	122118	190299	33432	25285	*11476	5061	3985	**
11 Mortgage and real estate loans...	193719	-	*12	*2866	*9942	*50917	126015	*115	*2863	*18	971	-	-
12 Other investments.....	1737976	-	*32533	48884	147111	116837	506119	280861	126705	119329	143733	215864	**
13 Depreciable assets.....	27149823	-	2951615	3228198	3411999	3636316	8129114	2107710	1491063	704709	614191	874907	**
14 Less: Accumulated depreciation	17629457	-	2202503	2258982	2344616	2393361	5170741	1274037	851597	335589	382580	415451	**
15 Depletable assets.....	*10818	-	*4183	-	-	-	*2078	-	*208	*4151	-	199	-
16 Less: Accumulated depletion...	*9513	-	*4183	-	-	-	*1799	-	*206	*3142	-	183	-
17 Land.....	720052	-	*13343	67022	133878	87743	244120	53898	51290	13375	38700	16683	**
18 Intangible assets (Amortizable)...	431511	-	23015	63458	45490	44904	47760	*15351	22595	*4155	31332	133449	**
19 Less: Accumulated amortization	136003	-	13545	7991	21566	16456	21257	*9034	1831	*203	6471	37649	**
20 Other assets.....	549355	-	-19549	59019	40402	64806	149330	117390	45774	44259	12298	35625	**
21 Total liabilities.....	40867477	-	2050606	3162580	3944080	5489405	13820031	4572853	3624528	1361101	1152617	1689675	**
22 Accounts payable.....	7109411	-	233034	430651	575369	1080728	2568169	947020	736228	206856	174386	156570	**
23 Mort, notes, and bonds under 1 yr	3325564	-	178990	329617	324278	395574	1165920	316833	298620	122606	84711	108415	**
24 Other current liabilities.....	5092705	-	206225	342862	284034	530772	1812768	723787	578939	214107	176939	222271	**
25 Loans from stockholders.....	1951795	-	361395	193716	176332	296102	672368	64846	49935	*10844	-	126257	-
26 Mort, notes, bonds, 1 yr or more.	4992354	-	407679	564686	566322	689740	1382402	341116	339567	178886	135248	386708	**
27 Other liabilities.....	834400	-	23604	68263	28742	100517	241558	171700	65651	48257	28517	57592	**
28 Net worth.....	17561247	-	639678	1232786	1989004	2395972	5976846	2007551	1555589	579544	552817	631462	**
29 Capital stock.....	1354157	-	192705	171123	300174	154993	308049	72599	67798	31357	21594	33766	**
30 Paid-in or capital surplus.....	1952244	-	172608	157437	143987	218677	347238	196911	160734	91729	141515	321407	**
31 Retained earnings, appropriated.	112470	-	-	*122	*25688	-	*68686	*12195	*1050	-	-	4729	**
32 Retained earnings-unappropriated	8838723	-	201058	546832	999784	1431518	3105759	907761	867852	219103	283297	275759	**
33 Retained earnings (S CORP).....	6387877	-	149527	478891	593971	758421	2560883	916129	542945	*256279	130832	-	-
34 Less: Cost of treasury stock..	1084223	-	76220	121619	74600	167637	413768	98045	84790	*18924	24422	4199	**
35 Total receipts.....	127808939	1163286	17765727	15847074	13195691	17721849	36036712	11077922	7941928	2709637	1984074	2365038	**
36 Business receipts.....	126587938	1092287	17593052	15790930	13106082	17604512	35696814	10963752	7823980	2644175	1940565	2331788	**
37 Interest.....	178853	*391	6038	12849	20123	19448	51941	20796	19912	10938	8249	8166	**
38 Interest on govt. obligations....	17696	-	-	*348	*1740	*1780	2288	1727	*2532	*4647	2628	7	**
39 Rents.....	83687	-	*1030	*3962	5161	9028	27224	9047	16975	*861	9216	1183	**
40 Royalties.....	7346	-	-	-	*-0	-	*349	-	*1	*260	70	6665	**
41 Net S-T cap gain less net LT loss	8951	-	*198	*45	*897	*58	*921	*2019	*4811	-	-	2	-
42 Net L-T cap gain less net ST loss	90042	-	*10451	8089	*6539	8692	9228	*4165	15148	*20886	595	6249	**
43 Net gain, noncapital assets.....	181702	*26217	29299	9961	13732	21114	41974	18803	7033	4665	4250	4655	**
44 Dividends, domestic corporations..	15705	-	*117	*51	*1752	*2227	3845	4389	*2525	*35	187	577	**
45 Dividends, foreign corporations..	5994	-	-	-	-	-	*14	-	*379	*1074	79	4448	**
46 Other receipts.....	631027	44391	125544	20839	39666	54989	202113	53225	48632	22097	18235	1297	**
47 Total deductions.....	121167626	1065589	16512840	15080687	12413014	16997142	34234144	10542320	7564724	2578527	1894721	2283919	**
48 Cost of goods.....	84342476	686270	9147865	9239986	8228672	11878169	25286472	8460860	6231363	2057142	1515968	1610112	**
49 Compensation of officers.....	6240493	74596	1433553	969386	738951	958038	1498881	319998	178094	28293	26146	14557	**
50 Salaries and wages.....	7793680	97311	1598297	1270456	861825	990479	1792290	427790	325257	128358	85863	215755	**
51 Repairs.....	825498	12270	138114	128115	96861	112175	251205	34070	25004	12676	3883	11125	**
52 Bad debts.....	257933	*3409	6182	27737	25594	55716	88508	14021	21672	5144	2724	7227	**
53 Rent paid on business property...	1556896	19576	288286	314760	214393	192193	354236	62506	41548	23568	17418	28414	**
54 Taxes paid.....	3686700	30815	602880	513883	403447	559564	1022829	262947	153401	40846	40669	55421	**
55 Interest paid.....	887454	*8078	67795	102619	90008	135756	259488	68890	72041	31369	20962	30449	**
56 Contributions or gifts.....	27919	*11	3034	1594	3087	5635	8714	2395	1516	*351	695	887	**
57 Amortization.....	58704	*1743	2640	4214	4108	4995	4862	2545	3550	*25744	783	3520	**
58 Depreciation.....	2677100	11322	313074	335143	322255	372928	808177	213830	132994	59156	62817	45403	**
59 Depletion.....	*2064	-	-	-	-	-	*1126	-	-	-	938	-	-
60 Advertising.....	525098	*1591	115981	148744	77220	65523	62182	16261	9268	4907	3034	20386	**
61 Pension, prof sh, stock, annuity.	670369	*2999	24896	62686	52137	93849	277967	83075	31489	*20383	10816	10072	**
62 Employee benefit programs.....	1479195	10623	171166	133804	107142	292488	402192	167629	106883	14144	28346	44775	**
63 Net loss, noncapital assets.....	15690	-	*131	*1672	2279	4434	5141	1168	313	*120	90	342	-
64 Other deductions.....	10120358	104974	2598947	1825888	1185438	1275199	2109875	404335	230332	126326	73569	185474	**
65 Total receipts less total deducts..	6641313	97697	1252887	766387	782678	724707	1802568	535603	377204	131110	89353	81119	**
Constructive taxable income from													
66 related foreign corporations.....	*4894	-	-	-	-	-	-	-	-	*2162	-	2731	-
67 Net income, total.....	6628510	97697	1252887	766039	780938	722927	1800279	533875	374672	128626	86725	83844	**
68 Net income, Form 1120-A.....	30258	-	25289	*4969	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*332	*332	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	3970160	72074	959493	497131	501504	424079	1011224	280435	134184	*73927	16111	-	-
71 Statutory special deductions, total	525563	*12314	128832	71492	71051	59002	124194	17535	17644	*7274	6137	10087	**
72 Net operating loss deduction....	513867	*12314	128750	71456	69825	57482	121331	*14463	*15500	*7250	5928	9569	**
73 Dividends received deduction....	11695	-	*82	*36	*1226	*1520	2863	3072	*2144	*24	210	518	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2133087	*13310	164562	197417	208386	239846	665115	235906	222883	47429	64477	73756	**
76 Income tax before credits, total...	593444	*2324	24853	34756	41724	56345	210674	81105	77388	16229	22455	25592	**
77 Regular tax.....	576969	*2324	24824	33109									

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 40 RETURNS WITH 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.....	185590	3983	55315	26750	24228	22411	35317	7357	5013	2086	1161	898	1070
2 Total assets.....	4230269839	-	1888978	4466759	8647703	15975018	78666314	51348863	76994125	73668720	82819774	210813695	3624979930
3 Cash.....	113142130	-	432804	863602	1312870	2306063	8454042	4329117	5633375	5343722	6517918	11254347	66694270
4 Notes and accounts receivable....	875537746	-	453342	1241032	2519182	4504513	22105070	13902080	19961471	17614690	18856577	40590566	733789223
5 Less: Allowance for bad debts.....	16307825	-	*1359	33857	11328	26251	224163	238221	415737	421105	568175	131007	13136621
6 Inventories.....	350008148	-	285501	637327	1528873	3263215	18212182	12521013	18200428	15807376	16923931	27463171	235165132
7 U.S. govt. obligations, total....	17191283	-	*10221	*160	*24817	*26998	259492	391830	333789	617578	477817	2324499	12724084
8 Tax-exempt securities.....	18657811	-	*143	*3895	*1586	*29403	283728	90439	271461	359348	588900	1570001	15458908
9 Other current assets.....	327098535	-	59499	109825	256213	462169	2725706	2007177	3243758	3596783	3940498	17728976	292967932
10 Loans to stockholders.....	20890833	-	137623	228034	243053	333519	952974	381695	370345	289689	246276	351537	17356089
11 Mortgage and real estate loans....	9431276	-	*41	*20725	*24614	*19655	127531	56826	116766	41406	32758	25877	8765076
12 Other investments.....	1072306460	-	*28352	93928	162199	457868	2985958	2168926	4608659	5045766	6259743	38347317	1012147742
13 Depreciable assets.....	1756936919	-	2197919	4072464	7071653	12252375	53881655	31993045	46007255	41940324	44371981	99589183	1413559064
14 Less: Accumulated depreciation	918598646	-	1750426	2960880	4921482	8184659	34227892	18661387	25914632	22521725	22537904	49265936	727651724
15 Depletable assets.....	65993639	-	-	*55646	*1918	*30374	25464	60994	216332	142203	171155	475669	64813885
16 Less: Accumulated depletion....	32131936	-	-	*33409	*1918	*21366	*16755	*4208	121008	35913	40375	274947	31582037
17 Land.....	35765036	-	*7408	51374	174321	240476	1366648	827257	1473189	1329858	1289705	2486014	26518787
18 Intangible assets (Amortizable)....	314693167	-	63113	161912	231689	221465	1364513	1232753	2254314	3430945	4975290	12855095	287902077
19 Less: Accumulated amortization	72691069	-	43147	114131	97392	120924	623970	588977	806498	1004889	1004889	2849169	65206026
20 Other assets.....	292346331	-	7945	69113	126836	180124	1014134	878504	1560858	2092663	2549624	9172461	274694069
21 Total liabilities.....	4230269839	-	1888978	4466759	8647703	15975018	78666314	51348863	76994125	73668720	82819774	210813695	3624979930
22 Accounts payable.....	485267966	-	290371	722274	1447853	2605394	11966783	7522204	10110593	9123602	9271987	19448452	412758453
23 Mort, notes, and bonds under 1 yr	400206394	-	210021	347510	581942	1303772	7492215	5613888	7768047	6223929	6158566	13220974	351285531
24 Other current liabilities.....	408374183	-	218047	530713	732610	1147057	7468005	4539435	6775642	6724200	7828470	25928864	346481139
25 Loans from stockholders.....	57889383	-	706982	930517	729802	1074642	3521412	1443767	1618844	794568	815865	1798096	44454888
26 Mort, notes, bonds, 1 yr or more..	804039127	-	408448	698937	1430138	2442101	10854104	7646677	11445689	12143086	13872162	42917783	700180003
27 Other liabilities.....	467385429	-	77051	20958	119956	299429	1144315	1200361	2051642	2374769	3278047	21766550	435052350
28 Net worth.....	1607107357	-	-21940	1215850	3605402	7102623	36219480	23382530	37223669	36284566	41594676	85732935	1334767566
29 Capital stock.....	165663738	-	333929	523180	833678	806911	4002365	3125092	4184302	4443967	5657922	10387968	131364425
30 Paid-in or capital surplus.....	762900927	-	265106	455181	765417	660926	4199651	2594241	6580088	8778479	13862513	33614935	691124392
31 Retained earnings, appropriated..	2905991	-	-	*7738	*14996	*24696	48498	*35908	238887	89515	123855	144006	2177891
32 Retained earnings-unappropriated	770856660	-	-262584	-40708	1667274	4191337	15803525	8674209	13258319	14395980	16350826	43388220	653430262
33 Retained earnings (\$ CORP).....	69657408	-	-	38418	394679	673828	2157445	14231054	10359709	10273946	10273946	6739703	2571829
34 Less: Cost of treasury stock..	164877367	-	396809	124220	349791	738692	2065613	1406629	2035826	1697322	1619336	8541898	145901233
35 Total receipts.....	3874889032	18997537	11688661	17205297	28123762	44753284	194877593	109381258	127026229	127024725	131031838	237550230	2801528619
36 Business receipts.....	3616470243	17729266	11494810	16976802	27752670	44234284	192643586	107973121	150801064	124822305	127742450	225762644	2568537240
37 Interest.....	70955592	150890	3964	12899	31132	60802	251492	1572627	322510	357641	605538	2572394	66429064
38 Interest on govt. obligations....	1925403	19934	-	*271	*489	*1194	28376	16428	59917	70477	86503	222842	1418971
39 Rents.....	18015090	9998	*1670	*4244	16920	21128	98194	57366	109307	71579	111233	938077	16575372
40 Royalties.....	41447764	109716	*5523	*34	*1507	*16709	38847	82704	60397	135826	235286	1301196	39460020
41 Net S-T cap gain less net LT loss	368579	3	-	*42	*629	*674	16893	6740	3170	23200	18580	45088	253561
42 Net L-T cap gain less net ST loss	15329711	165103	*35271	*46394	97410	33229	142209	136337	119049	171857	410366	996406	12976082
43 Net gain, noncapital assets.....	12566552	480090	*71758	42287	64753	89683	334927	200007	172672	159237	150145	516960	10284033
44 Dividends, domestic corporations..	12613076	28250	*281	*1689	*1943	*5199	25081	9697	24114	47553	43017	201886	12224366
45 Dividends, foreign corporations..	28587687	44664	-	-	-	-	27760	4471	46848	103839	214263	831476	27314367
46 Other receipts.....	56609336	259623	75384	120635	156309	290382	1270228	737121	1007181	1061212	1414456	4161261	46055543
47 Total deductions.....	3605504979	17500059	10814004	16119366	26559250	42130345	183861395	102760740	142805377	118614905	121451602	220125671	2602762265
48 Cost of goods.....	2440557498	11027568	5879774	9489530	16967927	28035264	132276830	76045636	106793076	88950157	89762741	148761882	1726567112
49 Compensation of officers.....	36158942	228852	879493	1356937	1757174	2732465	8502034	325015	3236567	1991431	1571340	1991482	8750352
50 Salaries and wages.....	232802945	1562923	961044	1534655	1928654	3033600	11412696	6375101	8468223	7175995	7430173	15744150	167175732
51 Repairs.....	30767287	177120	89367	128820	220484	345133	1023274	412720	508334	434443	483432	1095430	25848729
52 Bad debts.....	7009888	43603	10379	26601	42862	106341	409205	239889	267580	217782	208567	142430	5024648
53 Rent paid on business property....	31913896	176112	468945	563816	592308	753593	1868365	689178	799636	602990	724002	1614556	23060396
54 Taxes paid.....	91635914	373166	380817	508226	781531	1241953	4547991	2318445	3055954	2247971	2289731	6220941	67669188
55 Interest paid.....	117932576	403920	95951	124596	245616	402488	1945210	1318278	1835236	1700346	1971282	4753217	103136435
56 Contributions or gifts.....	3427417	8522	1788	2324	8738	12929	62261	26193	50804	52919	61726	154553	2984660
57 Amortization.....	10532761	60825	10210	14390	14360	23037	143382	96492	182147	251592	252031	645935	8838359
58 Depreciation.....	134850762	625890	177231	342978	611210	1061523	4139491	2371874	3575839	3136109	3543888	6836102	108428627
59 Depletion.....	4035929	*12075	*5277	*184	*395	*4617	*11180	10340	30830	36955	53626	3870376	
60 Advertising.....	58178419	112548	96422	177785	273686	1122682	691373	1160833	1295065	1426145	3355553	48185647	
61 Pension, prof sh, stock, annuity..	24291486	129806	35730	49002	130847	201727	886182	490301	708983	638617	590373	2332986	18096933
62 Employee benefit programs.....	58399355	215883	67409	143248	279983	430713	2159037	1255247	1815339	1634420	1645355	4095999	44656722
63 Net loss, noncapital assets.....	2491842	19434	*317	*7104	6091	7077	42472	17415	34925	29840	73482	346693	1906992
64 Other deductions.....	320518062	2153681	1642924	1725439	2793496	3468420	13315668	7150603	10301559	8224399	9380380	21800136	238561356
65 Total receipts less total deducts..	269384053	1497477	874657	1085930	1564512	2622939	11016198	6620518	9920852	8409821	9580236	17424559	198766354
Constructive taxable income from													
66 related foreign corporations.....	29999747	*78530	-	-	-	-	*11387	*1057	21498	69495	102729	637	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 09 RETURNS WITH 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.....	9293	62	*1345	*1242	1153	1433	2558	481	519	220	121	81	79
2 Total assets.....	456401242	-	*51930	*171602	361241	997177	5941879	3351299	8137564	7577904	8741110	36626500	384443038
3 Cash.....	6524206	-	*5731	*41888	76862	162241	694307	365156	620131	466662	527357	896851	2667020
4 Notes and accounts receivable....	121333872	-	*397	*32052	78101	240301	1307494	752501	1806503	1534897	1579644	3331322	110670659
5 Less: Allowance for bad debts.....	770218	-	-	-	-	*308	11287	8502	29800	29880	31953	39684	618803
6 Inventories.....	32646988	-	*11834	*19850	67136	196583	1212700	605879	1838064	1508247	1690946	3218572	22277177
7 U.S. govt. obligations, total....	1962409	-	-	-	-	-	*27854	*13895	*15358	*65814	66485	44231	1728772
8 Tax-exempt securities.....	330614	-	-	-	-	-	*11141	*557	*1130	704	16243	51454	249386
9 Other current assets.....	17081839	-	*1035	*1836	*3848	36436	156689	116554	327041	220956	279802	617413	15320231
10 Loans to stockholders.....	1216346	-	-	*2870	*8956	*835	92253	*2781	71865	54720	61544	4214	916307
11 Mortgage and real estate loans...	34408	-	-	-	-	*3292	*4153	-	*9565	*204	16177	278	740
12 Other investments.....	138430807	-	*743	*18979	*1875	48505	300438	190363	413894	486179	649824	13772778	122547230
13 Depreciable assets.....	134133391	-	*82336	*262947	325287	912054	4864020	2576996	5771566	5522998	6535222	22065622	85214363
14 Less: Accumulated depreciation	63840728	-	*52199	*227276	252995	638701	3049120	1458808	3191104	2912580	3395498	9885726	38776721
15 Depletable assets.....	*119654	-	-	-	*1918	-	-	-	*5427	-	25480	629	87102
16 Less: Accumulated depletion...	*31822	-	-	-	*1918	-	-	-	*2863	-	8600	-	18442
17 Land.....	4899187	-	-	*8426	22545	147762	82648	200738	187983	218006	617495	3385225	45097501
18 Intangible assets (Amortizable)...	47841483	-	*1887	*3013	*20580	*3310	109022	103798	168418	377777	426364	1529815	45097501
19 Less: Accumulated amortization	8307486	-	*736	*2510	*17048	*3011	34013	38166	51229	77909	139869	285235	7657759
20 Other assets.....	22796293	-	*902	*9527	*20278	*13095	108467	45649	162861	171134	224838	686471	21353070
21 Total liabilities.....	456401242	-	*51930	*171602	361241	997177	5941879	3351299	8137564	7577904	8741110	36626500	384443038
22 Accounts payable.....	97258706	-	*2326	*25459	*93632	145614	906514	493561	1176345	1024194	1156456	2446590	89783487
23 Mort, notes, and bonds under 1 yr	31382928	-	*2505	*5938	*48988	28462	557083	344760	828289	691764	712998	1635744	26526397
24 Other current liabilities.....	32993524	-	*5232	*25552	8083	32906	287663	220687	597517	487648	705059	2353227	28269950
25 Loans from stockholders.....	4390567	-	*40472	*214559	*38154	65510	373829	*52673	241355	*7965	106817	155292	3093941
26 Mort, notes, bonds, 1 yr or more.	83254606	-	*824	*37161	*80732	100770	894213	608575	1348406	1581019	1563266	13111877	63927762
27 Other liabilities.....	31027901	-	*-0	*300	*-0	*4314	86054	64707	139529	266864	422375	2661074	27382683
28 Net worth.....	176093009	-	*572	*-137368	88920	619601	2836523	1564537	3806122	3518450	4074138	14262696	145458817
29 Capital stock.....	22370020	-	*10495	*69977	122630	70703	383348	382615	360383	217091	307353	861521	19583904
30 Paid-in or capital surplus.....	94049262	-	*2499	*61389	*57265	*15578	190849	159167	612224	455468	1140364	6039296	85315163
31 Retained earnings, appropriated.	913013	-	-	-	-	-	-	-	*112713	*112622	33725	6188	747765
32 Retained earnings-unappropriated	78660029	-	*-17213	*-290203	-56100	369805	1326368	560487	1237555	1867247	1116604	10572533	61972947
33 Retained earnings (S CORP).....	7203399	-	*4790	*29713	*52	187910	1050006	488623	1688096	1122207	1603927	791690	236387
34 Less: Cost of treasury stock...	27102714	-	-	*8244	*34926	*24394	114047	*39068	204757	143562	127835	4008532	22397349
35 Total receipts.....	390837009	1551155	*171318	*622167	1558773	3589557	17258622	9477383	23385752	18211636	17809573	36517596	260683477
36 Business receipts.....	362660142	1461583	*171318	*602380	1509391	3569453	16949834	9402584	23158517	18047581	17549972	35381057	234856473
37 Interest.....	4000064	*17423	-	*119	*1634	6086	19809	13797	35914	23696	38786	190587	3652212
38 Interest on govt. obligations....	49729	*113	-	-	-	*204	*1828	*272	4002	2693	7364	8685	24568
39 Rents.....	917698	*2037	-	-	*1768	*2680	18122	*5741	17831	9588	9357	51860	798714
40 Royalties.....	3775153	7587	-	-	-	-	*219	*5659	*2063	*2692	8318	94148	3654464
41 Net S-T cap gain less net LT loss	14488	-	-	-	-	-	*722	*5372	-	*59	468	340	7526
42 Net L-T cap gain less net ST loss	885308	*14972	-	*19438	-	*413	28348	*1687	16419	2883	22289	233160	545698
43 Net gain, noncapital assets.....	499602	*29828	-	-	*5520	*1465	32931	7638	21249	13082	14930	65116	307842
44 Dividends, domestic corporations.	9143028	*1	-	-	-	*1357	3234	*2496	1950	1849	448	10385	9121307
45 Dividends, foreign corporations..	3237925	1982	-	-	-	-	*6437	*405	*1	*4810	10427	50545	3163319
46 Other receipts.....	5653873	15629	-	*230	*40460	7899	197137	31731	127805	102702	147213	431714	4551353
47 Total deductions.....	361573480	1432241	*146762	*557566	1514689	3455089	16480053	9101862	22390746	17501324	16904710	34024235	238064203
48 Cost of goods.....	247642913	953410	*68762	*287270	1093209	2512155	12346244	7025071	18292800	13645343	13103588	22149090	156165971
49 Compensation of officers.....	2565374	*13032	*13200	*39133	*43949	170236	502981	152381	332210	176139	142415	219778	759919
50 Salaries and wages.....	21829343	106590	*15853	*42651	101575	220995	930105	547193	908300	920686	786556	1198896	16049942
51 Repairs.....	2571581	17768	*1363	*6579	18258	42768	149782	50812	103877	72037	77770	340212	1690355
52 Bad debts.....	358902	*2565	-	*1211	*112	*7633	33537	21576	19206	14419	15451	14132	229060
53 Rent paid on business property...	2777906	24058	*10462	*29072	*30180	41006	141981	45785	81724	65439	89428	180005	2038767
54 Taxes paid.....	7705915	45041	*4482	*33875	37764	70589	348270	140263	376740	237012	272608	2388965	3750304
55 Interest paid.....	10005232	32798	*2805	*3851	*11785	17414	158495	86982	197102	191855	198754	666252	8437138
56 Contributions or gifts.....	318914	*230	-	-	-	*1313	4041	3057	5938	8779	8721	24280	262554
57 Amortization.....	867142	*4143	*253	*493	*19	*220	7287	7608	17777	32092	31391	90421	675437
58 Depreciation.....	9164866	27665	*6297	*9357	16533	53582	323762	193307	427508	438229	465897	1312706	5890025
59 Depletion.....	7844	-	-	-	-	-	-	*23	*205	*73	2428	13	5103
60 Advertising.....	15338071	49876	*3551	*17414	9066	11983	96953	80059	218161	363280	292110	1201319	12994300
61 Pension, prof sh, stock, annuity.	1575019	*779	-	-	*6453	13840	40019	24863	75522	80833	52648	205186	1074876
62 Employee benefit programs.....	4151960	25285	-	*8160	*2242	14818	128777	80570	150180	169785	193170	447156	2931817
63 Net loss, noncapital assets.....	314792	*3136	-	-	*143	*189	7817	1477	6275	2800	2680	18659	271617
64 Other deductions.....	34377706	125867	*19733	*78500	143401	276349	1260001	640834	1177222	1082523	1169095	3567164	24837018
65 Total receipts less total deducts..	29263529	118914	*24556	*64601	44084	134468	778569	375521	995005	710312	904864	2493361	22619274
Constructive taxable income from related foreign corporations.....	2204297	-	-	-	-	-	-	-	-	-	515	19357	2184426
67 Net income, total.....	31418097	118801	*24556	*64601	44084	134264	776741	375249	991004	707619	898014	2504032	24779132
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*6265	*6265	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2437638	*47940	*14513	*43537	*16132	92494	456869	187881	575223	309858	412709	218737	61743
71 Statutory special deductions, total	8589682	*22126	*5455	*19951	*14550	*6045	68675	26266	32658	30420	36023	76582	8250931
72 Net operating loss deduction....	933989	*20144	*5455	*19951	*14550	*5151	59974	23853	31211	24316	27438	58413	643533
73 Dividends received deduction....	7655693	*1982	-	-	-	*895	8700	*2413	1446	6104	8585	18169	7607398
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	20412606	*48735	*4587	*1113	*13402	35724							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	1061	***	-	-	*63	*322	460	*73	70	28	20	***	12
2 Total assets.....	24460185	-	-	-	*30119	*241043	1130200	*482095	1238538	897582	1385481	***	17409833
3 Cash.....	1034462	-	-	-	*18346	*50006	61841	*36761	83715	40756	91169	***	622560
4 Notes and accounts receivable....	5210414	-	-	-	*7862	*50626	254712	*181293	375811	223767	245126	***	3592369
5 Less: Allowance for bad debts.....	55139	-	-	-	-	-	*4516	*761	*7795	2542	2175	***	35956
6 Inventories.....	3582165	-	-	-	*3477	*46095	270465	*91680	295263	139344	187567	***	2184900
7 U.S. govt. obligations, total....	*53586	-	-	-	-	-	*27854	-	*6614	14879	4240	***	-
8 Tax-exempt securities.....	*116319	-	-	-	-	-	-	*557	*515	-	825	***	114423
9 Other current assets.....	690392	-	-	-	*287	*355	34646	*29629	22016	27955	81896	***	433109
10 Loans to stockholders.....	113222	-	-	-	-	*474	*15994	*248	*16688	*20648	40374	***	18790
11 Mortgage and real estate loans...	6197	-	-	-	-	-	-	-	-	-	5972	***	-
12 Other investments.....	4030407	-	-	-	-	*24646	122346	*16063	34768	33867	207851	***	3501593
13 Depreciable assets.....	13452942	-	-	-	*1358	*236118	865845	*358528	776415	580025	926219	***	8194712
14 Less: Accumulated depreciation	6234569	-	-	-	*1213	*179369	573351	*245637	391992	240474	452816	***	3388300
15 Depletable assets.....	*36	-	-	-	-	-	-	-	*36	-	-	***	-
16 Less: Accumulated depletion...	*36	-	-	-	-	-	-	-	*36	-	-	***	-
17 Land.....	432468	-	-	-	-	*7331	33808	*8566	19816	*8326	29589	***	281995
18 Intangible assets (Amortizable)...	1765332	-	-	-	-	*60	*22090	*5654	*11987	*48669	14698	***	1658838
19 Less: Accumulated amortization	199323	-	-	-	-	*34	*10407	*928	*4415	*11097	3725	***	167516
20 Other assets.....	461309	-	-	-	*0	*4737	8873	*442	*13459	*8672	8672	***	398317
21 Total liabilities.....	24460185	-	-	-	*30119	*241043	1130200	*482095	1238538	897582	1385481	***	17409833
22 Accounts payable.....	2824663	-	-	-	*3647	*37054	151649	*94850	174938	120100	156065	***	1924932
23 Mort, notes, and bonds under 1 yr	1467027	-	-	-	-	*9921	130765	*54118	117031	47413	126649	***	751268
24 Other current liabilities.....	2024765	-	-	-	*957	*7226	60775	*41258	125250	61408	110235	***	1483095
25 Loans from stockholders.....	1097833	-	-	-	-	*7998	*166803	*22408	*63116	*3026	7704	***	826778
26 Mort, notes, bonds, 1 yr or more.	5203865	-	-	-	-	*9993	155467	*92064	173282	162706	314399	***	4024691
27 Other liabilities.....	1858178	-	-	-	*0	*43	*48543	*12780	*10831	*49173	57027	***	1555995
28 Net worth.....	9983853	-	-	-	*25515	*168809	416198	*164618	574091	453755	613402	***	6843074
29 Capital stock.....	596539	-	-	-	*1903	*9821	67601	*5372	22739	22142	34515	***	306650
30 Paid-in or capital surplus.....	3298442	-	-	-	-	*2933	*28903	*73210	79903	*68901	152237	***	2858960
31 Retained earnings, appropriated.	*19231	-	-	-	-	-	-	*12713	-	-	-	***	6518
32 Retained earnings-unappropriated	5053094	-	-	-	*23612	*102416	197047	*159485	138434	*135181	69324	***	3734079
33 Retained earnings (S CORP).....	1252141	-	-	-	-	*61830	*151768	*86162	*385394	*228480	388778	***	42658
34 Less: Cost of treasury stock..	235593	-	-	-	-	*8191	*29121	-	*52380	*948	31451	***	105791
35 Total receipts.....	58763827	***	-	-	*304317	*1147948	4156187	*3104107	7165626	4259105	4126572	***	29327992
36 Business receipts.....	58015245	***	-	-	*303655	*1143697	4109638	*3086017	7145926	4235853	4068357	***	28792006
37 Interest.....	133364	-	-	-	*555	*1651	4153	*1808	*3787	*2221	7375	***	106425
38 Interest on govt. obligations....	12037	-	-	-	-	*204	-	-	*740	*49	1540	***	8987
39 Rents.....	82214	***	-	-	-	*2188	*6945	*5514	*1438	*543	400	***	59227
40 Royalties.....	*68103	-	-	-	-	-	-	-	*33	-	-	***	66041
41 Net S-T cap gain less net LT loss	429	-	-	-	-	-	-	-	-	-	-	***	429
42 Net L-T cap gain less net ST loss	44416	-	-	-	-	-	*71	-	*2746	*82	1533	***	39765
43 Net gain, noncapital assets.....	60476	***	-	-	-	-	*7103	*954	*7973	*376	11086	***	31958
44 Dividends, domestic corporations.	8537	***	-	-	-	*92	*244	*2496	*9	*22	-	***	5440
45 Dividends, foreign corporations..	80583	***	-	-	-	-	-	*214	-	3801	2959	***	68531
46 Other receipts.....	258423	***	-	-	*107	*115	28032	*7104	2974	16157	33320	***	149182
47 Total deductions.....	57117723	***	-	-	*300134	*1123703	3999872	*3024991	6977292	4134966	3990887	***	28500958
48 Cost of goods.....	49137671	***	-	-	*290074	*803495	3062883	*2549751	6274746	3699640	3424319	***	24638282
49 Compensation of officers.....	386079	***	-	-	*339	*74577	122363	*16747	49960	19308	15937	***	70789
50 Salaries and wages.....	1703211	***	-	-	*6517	*87304	241532	*166026	186081	77109	121276	***	669362
51 Repairs.....	178662	***	-	-	-	*12398	46506	*26391	21765	4803	16478	***	31130
52 Bad debts.....	27695	***	-	-	-	*181	3198	*2821	*2180	2299	937	***	15115
53 Rent paid on business property...	225255	***	-	-	-	*6804	27194	*8131	11665	*2524	7221	***	151474
54 Taxes paid.....	630049	***	-	-	*793	*18219	71417	*34961	47450	27574	34495	***	349392
55 Interest paid.....	499303	***	-	-	-	*3061	33133	*12337	31943	22290	31651	***	327993
56 Contributions or gifts.....	12946	***	-	-	-	*1009	*943	*472	*1430	*717	764	***	5586
57 Amortization.....	56832	-	-	-	-	*12	*3372	*1011	*2497	*7199	4249	***	36640
58 Depreciation.....	679796	***	-	-	*95	*10997	48988	*23754	50478	42503	60181	***	337086
59 Depletion.....	*26	-	-	-	-	-	-	*3	-	-	-	***	23
60 Advertising.....	697156	***	-	-	*8	*4271	24421	*5273	35735	50856	78558	***	463751
61 Pension, prof sh, stock, annuity.	106872	***	-	-	-	*2707	*10129	*535	20852	*4634	7218	***	51043
62 Employee benefit programs.....	428040	***	-	-	-	*4588	31017	*14941	46983	24140	35483	***	216911
63 Net loss, noncapital assets.....	17175	-	-	-	-	-	*242	-	*2015	*67	41	***	13765
64 Other deductions.....	2330955	***	-	-	*2310	*94079	272534	*161836	191511	149302	152077	***	1122614
65 Total receipts less total deducts..	1646104	***	-	-	*4182	*24245	156315	*79117	188334	124140	135685	***	827034
Constructive taxable income from													
66 related foreign corporations.....	73229	-	-	-	-	-	-	-	-	-	515	***	72666
67 Net income, total.....	1707296	***	-	-	*4182	*24040	156315	*79117	187595	124091	134660	***	890713
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	452445	-	-	-	-	*14519	*121926	*16956	*143430	*69751	71775	***	7646
71 Statutory special deductions, total	144996	***	-	-	-	*65	*3548	*4048	*3260	*3816	16640	***	105241
72 Net operating loss deduction....	114583	***	-	-	-	-	*3378	*1635	*3254	-	15420	***	87602
73 Dividends received deduction....	30413	***	-	-	-	*65	*171	*2413	*6	*3816	1220	***	17639
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	1117477	-	-	-	*4182	*9457	31175	*58113	*47339	50596	46245	***	777826
76 Income tax before credits, total...	390483	***	-	-	*729	*1954	9127	*19729	16220	17281	16194	***	275085
77 Regular tax.....	384839	-	-	-	*729	*1954	9054	*19726	*16154	17232	15730	***	272239
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	4304	***	-	-	-	-	*72	-	*55	*9	406	***	1757
81 Environmental tax.....	1307	-	-	-	-	-	-	*3	*11	*40	58	***	1089
82 Foreign tax credit.....	7179	-	-	-	-	-	-	-	-	-	2109	***	5070
83 U.S. Possessions tax credit.....	946	-	-	-	-	-	-	-	946	-	-	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	-
85 General business credit.....	4944	-	-	-	-	-	*712	*241	*22	*35	74	***	3855
86 Prior year minimum tax credit....	7850	-	-	-	-	-	-	*2518	*261	*108	307	***	3776
87 Income tax after credits, total....	369564	***	-	-	*729	*1954	8414	*16969	*14991	17138	13704	***	262384

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	733	-	*250	-	-	-	298	*59	69	31	13	9	4	
2 Total assets.....	8048084	-	*3291	-	-	-	613268	*369089	1151665	1077860	855001	1312961	2664948	
3 Cash.....	476016	-	-	-	-	-	74752	*29982	81532	44160	64181	86181	95228	
4 Notes and accounts receivable....	1768832	-	-	-	-	-	170056	*94641	332844	251719	167437	200661	551474	
5 Less: Allowance for bad debts.....	48419	-	-	-	-	-	*4216	*1225	*5896	*4575	9859	7519	15129	
6 Inventories.....	1501225	-	*1499	-	-	-	103319	*56665	278873	190643	110257	176008	583960	
7 U.S. govt. obligations, total....	*56022	-	-	-	-	-	-	-	-	*10073	40746	-	5202	
8 Tax-exempt securities.....	*50932	-	-	-	-	-	-	-	*514	-	-	50418	-	
9 Other current assets.....	308675	-	-	-	-	-	34559	*13189	39679	40312	23430	24856	132651	
10 Loans to stockholders.....	122710	-	-	-	-	-	*5736	*1818	*1260	*2296	3400	-	108200	
11 Mortgage and real estate loans...	*8913	-	-	-	-	-	*1959	-	*107	-	6847	-	-	
12 Other investments.....	314453	-	-	-	-	-	*10060	*9249	22429	*23780	81217	71302	96416	
13 Depreciable assets.....	6044509	-	*31405	-	-	-	529257	*339510	929665	917304	642592	891379	1763397	
14 Less: Accumulated depreciation	3071812	-	*29604	-	-	-	375663	*186072	580102	469765	344477	359696	726434	
15 Depletable assets.....	28635	-	-	-	-	-	-	-	-	-	-	-	28635	
16 Less: Accumulated depletion...	15970	-	-	-	-	-	-	-	-	-	-	-	15970	
17 Land.....	189056	-	-	-	-	-	*29512	*3988	24818	22980	33413	33409	40936	
18 Intangible assets (Amortizable)...	336031	-	-	-	-	-	*550	*8466	*7665	*5268	24238	110838	179007	
19 Less: Accumulated amortization	123445	-	-	-	-	-	*339	*3229	*3683	*1701	4729	34242	75522	
20 Other assets.....	101721	-	*-8	-	-	-	*33725	*2105	21961	45366	16306	69366	-87102	
21 Total liabilities.....	8048084	-	*3291	-	-	-	613268	*369089	1151665	1077860	855001	1312961	2664948	
22 Accounts payable.....	1355011	-	*1599	-	-	-	135819	*76627	233880	217974	177621	167735	343755	
23 Mort, notes, and bonds under 1 yr	640744	-	*1307	-	-	-	*39504	*35084	85202	167336	51947	42102	218263	
24 Other current liabilities.....	781881	-	*4247	-	-	-	27805	*41098	54668	64623	181182	139360	268896	
25 Loans from stockholders.....	304200	-	*17968	-	-	-	*35194	*8064	*6930	*296	50	47958	187740	
26 Mort, notes, bonds, 1 yr or more.	1586432	-	-	-	-	-	*103395	*27197	220454	198903	163408	290256	582820	
27 Other liabilities.....	281183	-	-	-	-	-	*851	*3232	*15621	*28656	45397	46181	141246	
28 Net worth.....	3098633	-	*-21831	-	-	-	270701	*177786	534910	400073	235396	579370	922228	
29 Capital stock.....	180205	-	*500	-	-	-	29618	*54135	4971	13000	18320	17330	42331	
30 Paid-in or capital surplus.....	686415	-	-	-	-	-	*13581	*19960	*29420	*64059	155134	266806	137455	
31 Retained earnings, appropriated.	*139649	-	-	-	-	-	-	-	*105924	-	33725	-	-	
32 Retained earnings-unappropriated	1718704	-	*-22330	-	-	-	221448	*32073	*202292	*349649	-114183	275031	774726	
33 Retained earnings (S CORP).....	500075	-	-	-	-	-	*8985	*72032	*222360	*24938	148321	23439	-	
34 Less: Cost of treasury stock..	126416	-	-	-	-	-	*2931	*413	*30057	*51573	5923	3236	32284	
35 Total receipts.....	21466391	-	*13319	-	-	-	2129469	*966849	3834891	3132083	2271082	2803174	6315524	
36 Business receipts.....	21168149	-	*13319	-	-	-	2114226	*962038	3810905	3116315	2246779	2694236	6210331	
37 Interest.....	65133	-	-	-	-	-	*3955	*605	*4348	*4516	3407	29023	19279	
38 Interest on govt. obligations....	6021	-	-	-	-	-	*106	*-0	*190	*634	1317	3720	54	
39 Rents.....	14300	-	-	-	-	-	*5803	-	*422	*1869	5410	381	415	
40 Royalties.....	*49880	-	-	-	-	-	*93	-	-	*95	-	27106	22585	
41 Net S-T cap gain less net LT loss	270	-	-	-	-	-	-	-	-	-	-	270	-	
42 Net L-T cap gain less net ST loss	20023	-	-	-	-	-	*101	-	*556	*226	719	18390	32	
43 Net gain, noncapital assets.....	17928	-	-	-	-	-	-	*73	*278	*675	606	13208	3089	
44 Dividends, domestic corporations.	3361	-	-	-	-	-	*1438	-	*1135	*97	17	201	473	
45 Dividends, foreign corporations..	*1	-	-	-	-	-	-	-	*1	-	-	-	-	
46 Other receipts.....	121324	-	-	-	-	-	3746	*4133	17056	7656	12827	16639	59265	
47 Total deductions.....	20837628	-	*8389	-	-	-	2097547	*928039	3752634	3053465	2210460	2609521	6177573	
48 Cost of goods.....	16585438	-	*3047	-	-	-	1765804	*709453	3075971	2468528	1794372	1777941	4990322	
49 Compensation of officers.....	178793	-	-	-	-	-	*34034	*14776	47847	25121	8391	22151	26473	
50 Salaries and wages.....	958051	-	-	-	-	-	54294	*53694	195380	166806	65681	144302	277894	
51 Repairs.....	112180	-	*109	-	-	-	*15469	*4268	36797	10357	7663	10088	27430	
52 Bad debts.....	20387	-	-	-	-	-	*2393	*3749	3535	2378	2444	1259	4629	
53 Rent paid on business property...	100704	-	-	-	-	-	*9382	*1310	14349	12078	13167	6887	43529	
54 Taxes paid.....	250900	-	*689	-	-	-	33669	*13404	51177	32915	20390	32142	66513	
55 Interest paid.....	214912	-	-	-	-	-	12792	*11955	26314	31051	12172	50541	70087	
56 Contributions or gifts.....	8715	-	-	-	-	-	*313	*71	*501	*1982	502	2769	2578	
57 Amortization.....	20739	-	-	-	-	-	*46	*720	*440	2206	1503	7378	8446	
58 Depreciation.....	422756	-	*878	-	-	-	31026	*27590	67807	72077	39237	70335	113807	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
60 Advertising.....	392608	-	*134	-	-	-	5452	*5682	20568	29047	47505	175857	108364	
61 Pension, prof sh, stock, annuity.	82522	-	-	-	-	-	*1161	*2531	14043	18219	5940	9878	30750	
62 Employee benefit programs.....	184381	-	-	-	-	-	*17447	*16703	31362	*19138	16031	27852	55848	
63 Net loss, noncapital assets.....	7020	-	-	-	-	-	*673	*35	*295	*1436	21	1220	3340	
64 Other deductions.....	1297522	-	*3532	-	-	-	113592	*62098	166248	160124	175442	268924	347563	
65 Total receipts less total deducts..	628763	-	*4930	-	-	-	31922	*38810	82257	78618	60622	193653	137951	
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
66 Net income, total.....	622742	-	*4930	-	-	-	31816	*38810	82067	77984	59305	189934	137897	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	149707	-	-	-	-	-	*4346	*30954	*49558	*25158	30658	9032	-	
71 Statutory special deductions, total	32174	-	*4930	-	-	-	*7805	*2334	*876	*68	1825	14147	189	
72 Net operating loss deduction....	29927	-	*4930	-	-	-	*6798	*2334	-	-	1813	14007	45	
73 Dividends received deduction....	2247	-	-	-	-	-	*1007	-	*876	*68	12	140	144	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	440934	-	-	-	-	-	*19665	*5594	*31632	*52759	26822	166754	137708	
76 Income tax before credits, total...	153241	-	-	-	-	-	*5300	*1903	*10989	*17965	9235	58806	49043	
77 Regular tax.....	151272	-	-	-	-	-	*5294	*1903	*10699	*17938	9111	58143	48185	
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Alternative minimum tax.....	*2325	-	-	-	-	-	*6	-	*289	-	99	1284	646	
81 Environmental tax.....	485	-	-	-	-	-	-	-	*2	*27	26	219	212	
82 Foreign tax credit.....	*422	-	-	-	-	-	*20	-	-	*38	-	344	20	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 Nonconventional source fuel credit.	*45	-	-	-	-	-	*45	-	-	-	-	-	-	
85 General business credit.....	2543	-	-	-	-	-	*282	-	*-0	*1516	131	531	82	
86 Prior year minimum tax credit.....	*481	-	-	-	-	-	-	-	*161	*95	-	215	10	
87 Income tax after credits, total....	149750	-	-	-	-	-	*4953	*1903	*10828	*16315	9104	57715	48932	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	313	-	-	-	-	*66	*145	*22	*38	*20	***	***	5	
2 Total assets.....	30167556	-	-	-	-	*43853	*401021	*168709	*507531	*671019	***	***	26629574	
3 Cash.....	209015	-	-	-	-	*206	*14734	*1249	*24059	*56937	***	***	44945	
4 Notes and accounts receivable....	4582626	-	-	-	-	*8152	*66869	*36993	*75432	*137100	***	***	3993334	
5 Less: Allowance for bad debts.....	45733	-	-	-	-	-	*254	-	*465	*2061	***	***	39617	
6 Inventories.....	3012652	-	-	-	-	*35350	*180094	*58223	*246850	*163765	***	***	1646412	
7 U.S. govt. obligations, total....	*38785	-	-	-	-	-	-	-	*862	-	***	***	-	
8 Tax-exempt securities.....	72064	-	-	-	-	-	-	-	-	-	***	***	72064	
9 Other current assets.....	3272019	-	-	-	-	*118	*7915	*7809	*27216	*31462	***	***	3155854	
10 Loans to stockholders.....	*15003	-	-	-	-	-	*45	*427	*4498	*8190	***	***	-	
11 Mortgage and real estate loans...	1819	-	-	-	-	-	-	-	-	-	***	***	740	
12 Other investments.....	10813945	-	-	-	-	-	*30000	*1429	*7031	*83371	***	***	10617817	
13 Depreciable assets.....	8737317	-	-	-	-	-	*211172	*101275	*302293	*365214	***	***	6597176	
14 Less: Accumulated depreciation	4187769	-	-	-	-	-	*127598	*56115	*190168	*206739	***	***	2928860	
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	-	
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	***	***	-	
17 Land.....	250854	-	-	-	-	-	*7985	*10240	*16137	*30790	***	***	145138	
18 Intangible assets (Amortizable)...	3516709	-	-	-	-	-	*11420	*143	*142	-	***	***	3452890	
19 Less: Accumulated amortization	338038	-	-	-	-	-	*5364	*90	*83	-	***	***	315268	
20 Other assets.....	216288	-	-	-	-	-	*27	*4003	*7126	*-6275	*2990	***	186949	
21 Total liabilities.....	30167556	-	-	-	-	*43853	*401021	*168709	*507531	*671019	***	***	26629574	
22 Accounts payable.....	2028150	-	-	-	-	*22129	*69538	*19330	*68562	*113725	***	***	1562125	
23 Mort, notes, and bonds under 1 yr	4270298	-	-	-	-	-	*63567	*36502	*83743	*49903	***	***	3767646	
24 Other current liabilities.....	1261170	-	-	-	-	*6771	*35147	*23325	*18231	*54727	***	***	1053248	
25 Loans from stockholders.....	53373	-	-	-	-	-	*208	*2217	*11456	*1623	***	***	-	
26 Mort, notes, bonds, 1 yr or more.	3507570	-	-	-	-	-	*99180	*31266	*41022	*76202	***	***	3013450	
27 Other liabilities.....	5830122	-	-	-	-	-	*1342	*1417	*7008	*20977	***	***	5740369	
28 Net worth.....	13216873	-	-	-	-	*14952	*132039	*54653	*277509	*353862	***	***	11492736	
29 Capital stock.....	371295	-	-	-	-	*6614	*35519	*916	*32970	*20342	***	***	191372	
30 Paid-in or capital surplus.....	7077972	-	-	-	-	-	*4172	*1412	*1532	*34727	***	***	6957776	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	***	***	-	
32 Retained earnings-unappropriated	7430974	-	-	-	-	-	*93205	*71261	*173135	*187933	***	***	6437491	
33 Retained earnings (\$ CORP).....	511818	-	-	-	-	*8338	*12447	-	*70649	*111477	***	***	-	
34 Less: Cost of treasury stock..	2175187	-	-	-	-	-	*13304	*18936	*777	*617	***	***	2093903	
35 Total receipts.....	23686735	-	-	-	-	*156503	*1456601	*396530	*903443	*1456525	***	***	16788734	
36 Business receipts.....	22313660	-	-	-	-	*156503	*1359170	*394003	*882454	*1433732	***	***	15630740	
37 Interest.....	489042	-	-	-	-	-	*734	*1555	*2668	*3115	***	***	472963	
38 Interest on govt. obligations....	4986	-	-	-	-	-	-	-	*671	*378	***	***	2731	
39 Rents.....	67697	-	-	-	-	-	*728	*174	*1608	417	***	***	59523	
40 Royalties.....	*402228	-	-	-	-	-	*126	-	*54	*2524	***	***	399524	
41 Net S-T cap gain less net LT loss	1842	-	-	-	-	-	-	-	-	-	***	***	1842	
42 Net L-T cap gain less net ST loss	*20427	-	-	-	-	-	*174	-	-	-	***	***	18576	
43 Net gain, noncapital assets.....	45325	-	-	-	-	-	*570	-	*6049	*98	***	***	36023	
44 Dividends, domestic corporations.	*5424	-	-	-	-	-	-	-	*59	8	***	***	5356	
45 Dividends, foreign corporations..	*81026	-	-	-	-	-	-	-	-	*542	***	***	80484	
46 Other receipts.....	255079	-	-	-	-	-	*95099	*797	*9880	*15711	***	***	80972	
47 Total deductions.....	22607522	-	-	-	-	*147632	*1424589	*382879	*852331	*1391817	***	***	15971916	
48 Cost of goods.....	14168192	-	-	-	-	*126492	*1206574	*269985	*692096	*978235	***	***	9103230	
49 Compensation of officers.....	302267	-	-	-	-	*2619	*30011	*10550	*15682	*29631	***	***	186942	
50 Salaries and wages.....	592461	-	-	-	-	*992	*19503	*18485	*26724	*25244	***	***	423249	
51 Repairs.....	166092	-	-	-	-	-	*1514	*3025	*5770	*2534	***	***	146878	
52 Bad debts.....	26629	-	-	-	-	-	*1829	*28	*1646	*226	***	***	20957	
53 Rent paid on business property...	224280	-	-	-	-	-	*45005	*1325	*4065	*1868	***	***	152944	
54 Taxes paid.....	334320	-	-	-	-	*4155	*13963	*5201	*13022	*19006	***	***	240377	
55 Interest paid.....	1130189	-	-	-	-	*380	*14985	*6677	*13677	*14343	***	***	1031127	
56 Contributions or gifts.....	16886	-	-	-	-	-	*95	*836	*390	*1733	***	***	12033	
57 Amortization.....	138770	-	-	-	-	*6	*1125	*14	*153	*393	***	***	136540	
58 Depreciation.....	619140	-	-	-	-	-	*10536	*8335	*18357	*29078	***	***	492229	
59 Depletion.....	4030	-	-	-	-	-	-	-	-	-	***	***	4030	
60 Advertising.....	1027446	-	-	-	-	*38	*2374	*3000	*11231	*83413	***	***	898951	
61 Pension, prof sh, stock, annuity.	124422	-	-	-	-	-	*2776	*2973	*5309	*6345	***	***	95377	
62 Employee benefit programs.....	267045	-	-	-	-	-	*8885	*2833	*7181	*14241	***	***	198654	
63 Net loss, noncapital assets.....	5594	-	-	-	-	-	-	*439	*244	30	***	***	4865	
64 Other deductions.....	3459759	-	-	-	-	*12952	*65413	*49172	*36785	*185496	***	***	2823531	
65 Total receipts less total deducts..	1079213	-	-	-	-	*8870	*32012	*13651	*51112	*64708	***	***	816819	
Constructive taxable income from														
66 related foreign corporations.....	98108	-	-	-	-	-	-	-	-	-	***	***	97963	
67 Net income, total.....	1172336	-	-	-	-	*8870	*32012	*13651	*50441	*64330	***	***	912051	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-	
70 Net income, Form 1120S.....	103813	-	-	-	-	*8870	*22513	-	*22401	*16228	***	***	-	
71 Statutory special deductions, total	24976	-	-	-	-	-	*4188	-	*42	*615	***	***	6652	
72 Net operating loss deduction....	*20456	-	-	-	-	-	*4188	-	-	*67	***	***	2723	
73 Dividends received deduction....	*4519	-	-	-	-	-	-	-	*42	*548	***	***	3929	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-	
75 Income subject to tax.....	1043548	-	-	-	-	-	*5311	*13651	*27998	*47487	***	***	905399	
76 Income tax before credits, total...	366591	-	-	-	-	-	*1534	*4605	*9525	*15632	***	***	319142	
77 Regular tax.....	363353	-	-	-	-	-	*943	*4605	*9516	*16257	***	***	316890	
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	***	***	-	
79 Recapture taxes.....	1	-	-	-	-	-	-	-	-	-	***	***	1	
80 Alternative minimum tax.....	*2825	-	-	-	-	-	*591	-	-	*226	***	***	1050	
81 Environmental tax.....	1309	-	-	-	-	-	-	-	*9	*45	***	***	1201	
82 Foreign tax credit.....	24326	-	-	-	-	-	-	-	-	-	***	***	24326	
83 U.S. Possessions tax credit.....	3	-	-	-	-	-	3	-	-	-	***	***	-	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-	
85 General business credit.....	*15564	-	-	-	-	-	*28	-	-	12	***	***	15520	
86 Prior year minimum tax credit.....	*157	-	-	-	-	-	-	-	-	*157	***	***	-	
87 Income tax after credits, total....	326541	-	-	-	-	-	*1503	*4605	*9525	*15463	***	***	279295	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1085	***	-	*277	*123	*286	246	*47	59	*17	***	***	***
2 Total assets.....	85237760	-	-	*36422	*42276	*187067	612322	*358666	917069	*663068	***	***	***
3 Cash.....	867961	-	-	*3754	*384	*15066	50997	*28385	80940	*28187	***	***	***
4 Notes and accounts receivable....	7337677	-	-	*20963	*7549	*60467	151930	*61919	250110	*177914	***	***	***
5 Less: Allowance for bad debts.....	161835	-	-	-	-	-	*1196	*1068	*3953	*6822	***	***	***
6 Inventories.....	6875317	-	-	-	-	*13546	142614	*115719	121319	*170930	***	***	***
7 U.S. govt. obligations, total....	219082	-	-	-	-	-	-	-	-	-	***	***	***
8 Tax-exempt securities.....	27403	-	-	-	-	-	-	-	-	-	***	***	***
9 Other current assets.....	4427291	-	-	*371	*1152	*741	*6303	*4371	46601	*15091	***	***	***
10 Loans to stockholders.....	599047	-	-	-	*7481	-	*9904	-	*20505	-	***	***	***
11 Mortgage and real estate loans....	*131	-	-	-	-	-	-	-	*131	-	***	***	***
12 Other investments.....	22637496	-	-	*7052	-	-	*31020	*490	71177	*33106	***	***	***
13 Depreciable assets.....	25494606	-	-	*155962	*53546	*259796	496085	*174366	676692	*507665	***	***	***
14 Less: Accumulated depreciation	12343656	-	-	*152468	*46163	*163146	301600	*63027	381336	*281455	***	***	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land.....	740952	-	-	-	*18328	*597	*8878	*954	10503	*11466	***	***	***
18 Intangible assets (Amortizable)...	21029800	-	-	*2379	-	*52	*238	*39963	*22696	*2787	***	***	***
19 Less: Accumulated amortization	4426595	-	-	*2379	-	*52	*26	*4522	*13092	*2111	***	***	***
20 Other assets.....	11913083	-	-	*788	-	-	*17175	*1115	*14777	*6310	***	***	***
21 Total liabilities.....	85237760	-	-	*36422	*42276	*187067	612322	*358666	917069	*663068	***	***	***
22 Accounts payable.....	8481182	-	-	*14101	*37494	*19779	117409	*76762	179684	*96895	***	***	***
23 Mort, notes, and bonds under 1 yr	11651010	-	-	*199	*711	*5755	*77712	*48838	57959	*84336	***	***	***
24 Other current liabilities.....	6730927	-	-	*10250	*3391	*8248	54423	*7202	127597	*87012	***	***	***
25 Loans from stockholders.....	637391	-	-	*205932	-	*18059	*3216	-	*14866	329	***	***	***
26 Mort, notes, bonds, 1 yr or more.	17204312	-	-	-	-	*38361	*63878	*117683	96907	*95477	***	***	***
27 Other liabilities.....	11315517	-	-	-	-	-	*11218	*10412	*15712	*13083	***	***	***
28 Net worth.....	29217422	-	-	*-194060	*680	*96866	284464	*97769	424343	*285936	***	***	***
29 Capital stock.....	3584725	-	-	*68373	*20467	*27511	37227	*17438	19811	*10556	***	***	***
30 Paid-in or capital surplus.....	19237085	-	-	*55703	*2994	*830	*54914	*21548	*184463	*33553	***	***	***
31 Retained earnings, appropriated.	197405	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings-unappropriated	13408875	-	-	*-309892	*7888	*37212	*149851	*59744	*46694	*184299	***	***	***
33 Retained earnings (S CORP).....	745256	-	-	-	-	*36647	*46789	*-961	*181854	*117880	***	***	***
34 Less: Cost of treasury stock...	7955925	-	-	*8244	*30668	*5335	*4318	-	*8479	*60353	***	***	***
35 Total receipts.....	84228427	***	-	*72554	*21551	*687633	1992525	*612051	2640062	*1894003	***	***	***
36 Business receipts.....	79931861	***	-	*53061	*14957	*681288	1961413	*610724	2621111	*1871806	***	***	***
37 Interest.....	1648832	***	-	*30	*567	*279	*1696	*719	*8147	*984	***	***	***
38 Interest on govt. obligations....	4355	***	-	-	-	-	-	-	*408	*8	***	***	***
39 Rents.....	315613	***	-	-	-	*69	*1760	-	*1515	*282	***	***	***
40 Royalties.....	935006	***	-	-	-	-	-	-	*113	-	***	***	***
41 Net S-T cap gain less net LT loss	*1394	-	-	-	-	-	*108	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	162993	-	-	*19438	-	-	*837	-	*1149	*39	***	***	***
43 Net gain, noncapital assets.....	200166	***	-	-	*5520	*263	*99	*461	488	*3348	***	***	***
44 Dividends, domestic corporations.	54079	***	-	-	-	-	*57	-	*104	*15	***	***	***
45 Dividends, foreign corporations..	586336	***	-	-	-	-	*6437	-	-	-	***	***	***
46 Other receipts.....	387792	***	-	*24	*507	*5735	20118	*148	7028	*17521	***	***	***
47 Total deductions.....	80129314	***	-	*52956	*19798	*676465	1959346	*595116	2532635	*1860358	***	***	***
48 Cost of goods.....	54637916	***	-	*25614	*13177	*529659	1604444	*488642	2099518	*1629164	***	***	***
49 Compensation of officers.....	276975	***	-	-	-	*22572	28350	*5191	43060	*13674	***	***	***
50 Salaries and wages.....	5098703	***	-	*5519	*151	*23410	74532	*21816	86980	*68611	***	***	***
51 Repairs.....	577474	***	-	-	*256	*14062	*28409	*2187	8319	*11671	***	***	***
52 Bad debts.....	78939	***	-	-	-	*9	*2264	*590	4114	*1658	***	***	***
53 Rent paid on business property...	584672	***	-	*1063	*7	*4400	*2181	*2219	11514	*6667	***	***	***
54 Taxes paid.....	898348	***	-	*1137	*980	*12180	23308	*4870	22501	*18070	***	***	***
55 Interest paid.....	3176808	***	-	*565	*17	*6736	*14652	*10932	15886	*14614	***	***	***
56 Contributions or gifts.....	93398	***	-	-	-	*32	*185	*67	*276	*640	***	***	***
57 Amortization.....	192645	***	-	*435	-	-	*89	*170	*3423	*495	***	***	***
58 Depreciation.....	1662710	***	-	*1333	*1321	*14720	34813	*15457	56419	*23280	***	***	***
59 Depletion.....	12	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising.....	5622410	***	-	*12	-	*892	4028	*2322	26582	*3319	***	***	***
61 Pension, prof sh, stock, annuity.	293906	***	-	-	-	*2197	*3254	*1229	11956	*4159	***	***	***
62 Employee benefit programs.....	1047780	***	-	*3845	-	*3768	*5569	*1875	12128	*10081	***	***	***
63 Net loss, noncapital assets.....	21808	***	-	-	-	-	*2440	*100	*14	*15	***	***	***
64 Other deductions.....	5864811	***	-	*13432	*3889	*41828	130828	*37448	129945	*54241	***	***	***
65 Total receipts less total deducts..	4099113	***	-	*19599	*1753	*11169	33178	*16936	107427	*33644	***	***	***
Constructive taxable income from													
66 related foreign corporations.....	427316	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total.....	4522074	***	-	*19599	*1753	*11169	33178	*16936	107019	*33636	***	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S.....	295980	***	-	-	-	*4923	*16484	*780	*87871	*13753	***	***	***
71 Statutory special deductions, total	379354	***	-	*19508	*206	*327	*6611	-	*6876	*534	***	***	***
72 Net operating loss deduction....	241537	-	-	*19508	*206	*327	*134	-	*6803	*524	***	***	***
73 Dividends received deduction....	137817	***	-	-	-	-	*6477	-	*73	*10	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax.....	3849735	***	-	*91	*1548	*5918	*10781	*16155	*12273	*19370	***	***	***
76 Income tax before credits, total...	1365792	***	-	*23	*236	*1039	*2625	*5384	*4290	*6589	***	***	***
77 Regular tax.....	1343715	***	-	*14	*232	*1039	*2625	*5384	*4173	*6578	***	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes.....	1	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax.....	*5841	-	-	*10	*4	-	-	-	*117	-	***	***	***
81 Environmental tax.....	5146	***	-	-	*-0	-	-	-	-	*11	***	***	***
82 Foreign tax credit.....	306861	***	-	-	-	-	5	-	-	-	***	***	***
83 U.S. Possessions tax credit.....	881	-	-	-	-	-	128	296	-	457	***	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit.....	10153	***	-	-	-	-	-	-	*80	-	***	***	***
86 Prior year minimum tax credit....	10727	***	-	-	-	-	-	-	-	136	***	***	***
87 Income tax after credits, total....	1037168	***	-	*23	*236	*1039	*2493	*5088	*4209	*5996	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	1940	***	*647	*534	*211	*118	264	*92	*30	*16	17	***	***
2 Total assets.....	8673503	-	*29119	*73521	*55165	*90325	656419	*639556	*439939	*596363	1219183	***	***
3 Cash.....	515545	-	*5281	*17075	*4045	*37826	127865	*52277	*21437	*39500	94862	***	***
4 Notes and accounts receivable....	1289622	-	-	*11089	*8089	*12629	154088	*118383	*56407	*129888	248468	***	***
5 Less: Allowance for bad debts.....	23977	-	-	-	-	*308	*241	*2035	*1031	*3213	4595	***	***
6 Inventories.....	684775	-	*5728	*3451	*3478	*4148	67614	*77331	*40848	*27618	157556	***	***
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	***	***
8 Tax-exempt securities.....	13169	-	-	-	-	-	-	-	-	-	13169	***	***
9 Other current assets.....	228996	-	*1035	*1465	*1946	*13004	11088	*12535	*20602	*20061	29612	***	***
10 Loans to stockholders.....	24316	-	-	*2870	*532	-	*4925	*289	*1386	*6054	8261	***	***
11 Mortgage and real estate loans...	739	-	-	-	-	-	-	-	-	-	739	***	***
12 Other investments.....	1448880	-	*743	*11927	*1875	-	*21200	*8729	*5369	*78570	74529	***	***
13 Depreciable assets.....	6549371	-	*30543	*68972	*87751	*100873	666324	*678547	*399861	*632279	1101666	***	***
14 Less: Accumulated depreciation	3237018	-	*14887	*52569	*62958	*86740	413453	*346422	*157063	*359806	624877	***	***
15 Depletable assets.....	*1918	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion...	*1918	-	-	-	-	-	-	-	-	-	-	***	***
17 Land.....	157990	-	-	-	*5455	*2407	*6262	*15584	*3964	*9126	35583	***	***
18 Intangible assets (Amortizable)...	1111883	-	*1294	*634	*19848	*2679	*5331	*33399	*43626	*13727	85015	***	***
19 Less: Accumulated amortization	309719	-	*618	*132	*16849	*2679	*1785	*18960	*8185	*8893	27747	***	***
20 Other assets.....	218931	-	-	*8739	*1953	*6487	*7201	*9899	*12717	*11450	26943	***	***
21 Total liabilities.....	8673503	-	*29119	*73521	*55165	*90325	656419	*639556	*439939	*596363	1219183	***	***
22 Accounts payable.....	780865	-	*539	*11359	*6594	*5060	81205	*73232	*59267	*57467	115301	***	***
23 Mort, notes, and bonds under 1 yr	298735	-	-	*4178	-	-	28523	*42332	*48850	*27550	43317	***	***
24 Other current liabilities.....	681792	-	*849	*3030	*340	*1418	25907	*42751	*30399	*61892	118334	***	***
25 Loans from stockholders.....	191770	-	*19459	*2041	*4894	*1307	*15448	-	*772	-	68849	***	***
26 Mort, notes, bonds, 1 yr or more.	1805683	-	-	*26711	*37637	*105	86376	*196327	*206753	*139816	246356	***	***
27 Other liabilities.....	634513	-	*0	*300	-	*3879	-	*14168	*15370	*35089	80336	***	***
28 Net worth.....	4280146	-	*8272	*25901	*5700	*78556	418961	*270746	*78528	*274549	546690	***	***
29 Capital stock.....	224575	-	*6322	*644	*8842	*3978	7997	*75109	*1536	*2034	44508	***	***
30 Paid-in or capital surplus.....	1607246	-	*1565	*3040	*20198	-	*6693	*1867	*134784	*3523	130197	***	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings-unappropriated	1871109	-	*-4405	*19689	*-22907	*57107	*165726	*37800	*-27287	*178238	269724	***	***
33 Retained earnings (S CORP).....	720598	-	*4790	*2527	-	*21441	*255728	*168577	*9415	*95937	134497	***	***
34 Less: Cost of treasury stock..	143382	-	-	-	*433	*3970	*17182	*12607	*39921	*5183	32235	***	***
35 Total receipts.....	15913996	***	*114010	*380512	*310186	*239128	1650654	*1521938	*951370	*1409358	2557671	***	***
36 Business receipts.....	15746089	***	*114010	*380318	*271303	*235823	1630191	*1517671	*947703	*1398258	2528039	***	***
37 Interest.....	28582	-	-	*89	-	*1653	*1608	*516	*2256	*2051	7690	***	***
38 Interest on govt. obligations....	3751	-	-	-	-	-	-	*272	-	*144	1922	***	***
39 Rents.....	12069	-	-	-	-	*85	*246	-	*18	*112	2477	***	***
40 Royalties.....	*2861	-	-	-	-	-	-	-	*457	-	1767	***	***
41 Net S-T cap gain less net LT loss	*22	-	-	-	-	-	-	-	-	*13	-0	***	***
42 Net L-T cap gain less net ST loss	6579	-	-	-	-	-	*64	*235	-	*173	2852	***	***
43 Net gain, noncapital assets.....	6679	-	-	-	-	-	*1567	*64	*75	*529	660	***	***
44 Dividends, domestic corporations..	2260	-	-	-	-	*1260	*25	-	*4	*887	34	***	***
45 Dividends, foreign corporations..	47	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts.....	105057	***	-	*105	*38883	*306	16953	*3180	*858	*7191	12230	***	***
47 Total deductions.....	15148852	***	*98461	*359162	*298365	*208198	1491780	*1466976	*920099	*1318023	2402363	***	***
48 Cost of goods.....	9038441	***	*46072	*199638	*186799	*114899	933491	*971277	*656988	*708146	1577395	***	***
49 Compensation of officers.....	296245	***	*13200	*23936	*3109	*7722	92120	*45024	*38046	*21378	30208	***	***
50 Salaries and wages.....	1846927	***	*14462	*23632	*19831	*37704	103738	*104442	*54806	*245242	207788	***	***
51 Repairs.....	107141	***	*892	*4657	*3557	*3527	12081	*2557	*1638	*7804	17757	***	***
52 Bad debts.....	32764	***	-	*1211	-	*113	*10585	*5997	*1014	*1096	3063	***	***
53 Rent paid on business property...	230709	***	*9748	*11010	*7605	*5917	*12684	*21840	*7309	*12504	30491	***	***
54 Taxes paid.....	456861	***	*3323	*27698	*12688	*9652	50047	*35856	*20964	*49113	56878	***	***
55 Interest paid.....	174234	***	-	*1924	*4101	*71	12472	*21510	*20664	*12162	27104	***	***
56 Contributions or gifts.....	14807	-	-	-	-	*45	*1009	*437	*783	*1604	2822	***	***
57 Amortization.....	22576	***	*135	*58	-	-	*141	*2590	*1582	*1543	2468	***	***
58 Depreciation.....	495769	***	*1903	*5501	*4067	*3822	45973	*47793	*27785	*45295	85962	***	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	279542	***	*910	*16907	*1429	*547	10298	*34228	*8149	*31838	51311	***	***
61 Pension, prof sh, stock, annuity.	168696	-	-	-	-	-	*5055	*12314	*1380	*30802	13764	***	***
62 Employee benefit programs.....	416118	***	-	*3776	*1162	*3168	19238	*25342	*3794	*40347	41779	***	***
63 Net loss, noncapital assets.....	3348	***	-	-	-	*189	*36	*81	*776	*65	889	***	***
64 Other deductions.....	1564674	***	*7815	*39214	*54016	*20822	182811	*135688	*74419	*109082	252685	***	***
65 Total receipts less total deducts..	765145	***	*15549	*21350	*11821	*30930	158874	*54961	*31271	*91336	155307	***	***
66 Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	761394	***	*15549	*21350	*11821	*30930	158874	*54689	*31271	*91192	153385	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	330685	***	*14513	*19885	-	*26780	*90933	*40406	*2889	*55390	76673	***	***
71 Statutory special deductions, total	44188	***	*526	*443	*11821	*4072	*7540	*6846	*2182	*621	2610	***	***
72 Net operating loss deduction....	42619	***	*526	*443	*11821	*3245	*7522	*6846	*2179	-	2586	***	***
73 Dividends received deduction....	1569	-	-	-	-	*827	*17	-	*3	*621	24	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	386672	-	*509	*1023	-	*77	*60402	*7437	*26201	*35181	74243	***	***
76 Income tax before credits, total...	135175	***	*76	*153	-	*12	*20395	*3747	*9066	*11991	25963	***	***
77 Regular tax.....	132787	-	*76	*153	-	*12	*20367	*2441	*8860	*11961	25537	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	2012	***	-	-	-	-	*27	*1307	*195	-	340	***	***
81 Environmental tax.....	376	-	-	-	-	-	-	-	*12	*30	86	***	***
82 Foreign tax credit.....	60	-	-	-	-	-	-	-	-	-	-	***	***
83 U.S. Possessions tax credit.....	388	-	-	-	-	-	-	-	388	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	423	-	-	-	-	*12	-	-	*124	*17	212	***	***
86 Prior year minimum tax credit....	*2143	-	-	-	-	-	*12	*419	-	*1081	632	***	***
87 Income tax after credits, total....	132161	***	*76	*153	-	-	*20383	*3328	*8555	*10894	25119	***	***

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	426	*11	-	-	*114	*47	*173	*12	*37	*12	9	**	10
2 Total assets.....	14284286	-	-	-	*37517	*25692	*355367	*76248	*582571	*391937	765302	**	12049651
3 Cash.....	568418	-	-	-	*5609	-	*62153	*33371	*38641	*52858	16262	**	359524
4 Notes and accounts receivable....	1904671	-	-	-	*19793	-	*64540	*11645	*131533	*113276	123832	**	1440052
5 Less: Allowance for bad debts.	37375	-	-	-	-	-	-	-	*2895	*2029	3097	**	29354
6 Inventories.....	2079415	-	-	-	*6923	*8989	*78152	*17337	*135154	*115520	216933	**	1500407
7 U.S. govt. obligations, total....	215459	-	-	-	-	-	-	-	-	-	-	-	215459
8 Tax-exempt securities.....	*41375	-	-	-	-	-	*3589	-	*40	-	-	-	37746
9 Other current assets.....	982379	-	-	-	-	*16074	*14026	-	*11439	*5841	26234	**	908765
10 Loans to stockholders.....	*15580	-	-	-	-	-	*13165	-	*2053	-	356	**	6
11 Mortgage and real estate loans...	*204	-	-	-	-	-	-	-	-	*204	-	-	-
12 Other investments.....	2910905	-	-	-	-	-	*1681	-	*5454	*6688	18573	**	2878510
13 Depreciable assets.....	7611733	-	-	-	*84572	*12026	*294150	*53528	*405245	*245916	562716	**	5953581
14 Less: Accumulated depreciation	3734521	-	-	-	*79379	*11805	*183545	*40006	*197218	*160307	258224	**	2804037
15 Depletable assets.....	58838	-	-	-	-	-	-	-	-	-	370	-	58467
16 Less: Accumulated depletion...	2472	-	-	-	-	-	-	-	-	-	-	-	2472
17 Land.....	456823	-	-	-	-	-	*6194	*373	*24302	*5330	9865	**	410757
18 Intangible assets (Amortizable)..	463516	-	-	-	-	-	*1647	-	*6628	*1450	47530	**	406261
19 Less: Accumulated amortization	68361	-	-	-	-	-	*540	-	*2336	*282	7477	-	57725
20 Other assets.....	817700	-	-	-	-	*408	*156	-	*24533	*7473	11428	**	773702
21 Total liabilities.....	14284286	-	-	-	*37517	*25692	*355367	*76248	*582571	*391937	765302	**	12049651
22 Accounts payable.....	1587908	-	-	-	*15041	*1597	*25771	*29651	*77812	*79345	157831	**	1200859
23 Mort, notes, and bonds under 1 yr	1206890	-	-	-	-	*2088	*37308	-	*85998	*57187	58771	**	965538
24 Other current liabilities.....	1134337	-	-	-	*586	*805	*10243	*2	*28881	*13894	51052	**	1028873
25 Loans from stockholders.....	136419	-	-	-	-	*9760	*29302	*5514	*13848	-	1247	-	76748
26 Mort, notes, bonds, 1 yr or more.	2377844	-	-	-	-	-	*79057	-	*85443	*17605	158524	**	2037216
27 Other liabilities.....	1173453	-	-	-	-	-	*622	-	*9970	*29144	13258	-	1120459
28 Net worth.....	6667435	-	-	-	*21890	*11442	*173064	*41082	*280619	*194762	324619	**	5619958
29 Capital stock.....	296646	-	-	-	*3433	*474	*81381	*1978	*35928	*17831	1200	**	154421
30 Paid-in or capital surplus.....	877714	-	-	-	-	-	*11152	-	*54210	*2368	137534	**	672450
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	5617709	-	-	-	-	*10969	*61497	-	*77889	*55490	117246	**	5294619
33 Retained earnings (S CORP).....	602350	-	-	-	*18457	-	*31104	*39105	*118540	*119154	82261	-	193730
34 Less: Cost of treasury stock..	726983	-	-	-	-	-	*12070	-	*5948	*81	13622	**	695262
35 Total receipts.....	17072814	*42557	-	-	*215027	*25328	*766697	*195678	*1277330	*809389	1189681	**	12551128
36 Business receipts.....	16547851	*42553	-	-	*214978	*25328	*763816	*195668	*1266864	*803205	1177873	**	12057567
37 Interest.....	51212	-	-	-	-	-	*207	-	*767	*178	899	**	49161
38 Interest on govt. obligations....	*8987	-	-	-	-	-	*690	-	*2	-	95	-	8200
39 Rents.....	30907	-	-	-	-	-	-	-	*2806	*1637	51	-	26412
40 Royalties.....	*146295	-	-	-	-	-	-	-	*1366	*73	47	-	144811
41 Net S-T cap gain less net LT loss	776	-	-	-	-	-	-	-	-	-	-	-	776
42 Net L-T cap gain less net ST loss	*3151	-	-	-	-	-	*111	-	*261	-	1	**	2778
43 Net gain, noncapital assets.....	2933	-	-	-	-	-	*24	-	*465	*1185	111	**	1147
44 Dividends, domestic corporations.	*8948	-	-	-	-	-	-	-	*26	-	-0	-	8922
45 Dividends, foreign corporations..	163471	-	-	-	-	-	-	-	-	-	80	**	163391
46 Other receipts.....	108283	*4	-	-	*49	-	*1849	*11	*4772	*3110	10524	**	87963
47 Total deductions.....	15994295	*39018	-	-	*208221	*24146	*751274	*170099	*1213758	*776414	1113947	**	11697416
48 Cost of goods.....	9684170	*24504	-	-	*148823	*17890	*432334	*81188	*976051	*592210	872155	**	6539014
49 Compensation of officers.....	182064	-	-	-	*1510	*4738	*69359	*4171	*16027	*9653	11498	**	65108
50 Salaries and wages.....	901011	*1811	-	-	*8925	-	*100980	*29599	*51352	*49222	35110	**	624010
51 Repairs.....	133208	-	-	-	*8088	-	*5151	*2231	*4842	*2979	4632	**	105286
52 Bad debts.....	16168	-	-	-	-	-	*940	*817	*1056	*2488	828	**	10039
53 Rent paid on business property...	95691	-	-	-	*8010	-	*4201	-	*6501	*7410	6898	**	62671
54 Taxes paid.....	277612	*1052	-	-	*6255	*88	*21460	*4154	*15968	*10986	16663	**	200986
55 Interest paid.....	260913	*2375	-	-	-	-	*10982	*526	*16359	*8122	19784	**	202766
56 Contributions or gifts.....	28832	-	-	-	-	-	*102	-	*226	*19	417	**	28069
57 Amortization.....	27586	*168	-	-	-	-	*71	-	*697	*97	4107	**	22446
58 Depreciation.....	481526	*1131	-	-	*2754	*148	*15629	*2854	*33093	*15116	39762	**	371040
59 Depletion.....	*1335	-	-	-	-	-	-	-	*205	*73	8	-	1049
60 Advertising.....	1160989	*188	-	-	*1646	-	*5677	*3074	*3515	*4321	3331	**	1139237
61 Pension, prof sh, stock, annuity.	225080	-	-	-	-	*1281	*5725	*52	*775	*2060	4942	**	210245
62 Employee benefit programs.....	207287	*440	-	-	-	-	*10152	*221	*4119	*12126	16072	**	164157
63 Net loss, noncapital assets.....	*25425	-	-	-	-	-	*80	-	*415	2	12	-	24916
64 Other deductions.....	2285399	*7349	-	-	*22210	*2	*68434	*41213	*82557	*59531	77728	**	1926376
65 Total receipts less total deducts..	1078519	*3539	-	-	*6806	*1181	*15423	*25579	*63571	*32975	75733	**	853712
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations....	280947	-	-	-	-	-	-	-	-	-	-	-	280947
67 Net income, total.....	1350479	*3539	-	-	*6806	*1181	*14733	*25579	*63569	*32975	75639	**	1126458
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	170172	-	-	-	*6806	-	*10125	*25579	*38406	*17418	17741	-	54097
71 Statutory special deductions, total	61295	*3539	-	-	-	-	*3692	-	*18	*2609	306	**	51132
72 Net operating loss deduction....	*33863	*3539	-	-	-	-	*3692	-	-	*2609	226	-	23798
73 Dividends received deduction....	27432	-	-	-	-	-	-	-	*18	-	80	**	27334
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1119012	-	-	-	-	*1181	*916	-	*25145	*12948	57592	**	1021229
76 Income tax before credits, total...	395536	*41	-	-	-	*177	*137	-	*8555	*4465	19959	**	362200
77 Regular tax.....	390273	-	-	-	-	*177	*137	-	*8549	*4402	19852	**	357154
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	*3757	*41	-	-	-	-	-	-	-	*50	72	-	3593
81 Environmental tax.....	1506	-	-	-	-	-	-	-	*6	*13	35	**	1453
82 Foreign tax credit.....	122500	-	-	-	-	-	-	-	-	-	-	-	122500
83 U.S. Possessions tax credit.....	9475	-	-	-	-	-	-	-	-	-	9475	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	*612	-	-	-	-	-	*39	-	-	-	192	-	380
86 Prior year minimum tax credit.....	849	-	-	-	-	-	-	-	-	-	849	**	-
87 Income tax after credits, total....	262100	*41	-	-	-	*177	*98	-	*8555	*4465	9443	**	239320

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Malt liquors and malt

MINOR INDUSTRY 2081 RETURNS WITH 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.....	300	-	*250	-	-	-	*29	*11	*3	-	***	***	**
2 Total assets.....	25096815	-	*5406	-	-	-	*29967	*72559	*30680	-	***	***	**
3 Cash.....	210369	-	*168	-	-	-	*2316	*18893	*4962	-	***	***	**
4 Notes and accounts receivable....	1470981	-	*397	-	-	-	-	*5111	*938	-	***	***	**
5 Less: Allowance for bad debts.....	6923	-	-	-	-	-	-	-	-	-	***	***	**
6 Inventories.....	1019152	-	*4367	-	-	-	*644	*2854	*965	-	***	***	**
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets.....	*240793	-	-	-	-	-	-	*1258	*31	-	***	***	**
10 Loans to stockholders.....	-	-	-	-	-	-	-	-	-	-	***	***	-
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments.....	*12568199	-	-	-	-	-	-	-	*12123	-	***	***	**
13 Depreciable assets.....	14560318	-	*1688	-	-	-	*29197	*40548	*26966	-	***	***	**
14 Less: Accumulated depreciation	6068257	-	*1688	-	-	-	*2190	*5536	*17473	-	***	***	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	*356482	-	-	-	-	-	-	*9033	*264	-	***	***	**
18 Intangible assets (Amortizable)...	*477756	-	*592	-	-	-	-	*337	-	-	***	***	**
19 Less: Accumulated amortization	*19304	-	*118	-	-	-	-	*65	-	-	***	***	**
20 Other assets.....	*287250	-	-	-	-	-	-	*127	*1904	-	***	***	**
21 Total liabilities.....	25096815	-	*5406	-	-	-	*29967	*72559	*30680	-	***	***	**
22 Accounts payable.....	1346574	-	*187	-	-	-	*2175	*1177	*357	-	***	***	**
23 Mort, notes, and bonds under 1 yr	*658050	-	-	-	-	-	-	*116	-	-	***	***	**
24 Other current liabilities.....	1480734	-	*135	-	-	-	-	*15579	*4280	-	***	***	**
25 Loans from stockholders.....	*652	-	*652	-	-	-	-	-	-	-	***	***	-
26 Mort, notes, bonds, 1 yr or more.	*10250647	-	*824	-	-	-	-	*6181	-	-	***	***	**
27 Other liabilities.....	*2012980	-	-	-	-	-	-	*225	-	-	***	***	**
28 Net worth.....	9347177	-	*3607	-	-	-	*27792	*49280	*26044	-	***	***	**
29 Capital stock.....	519416	-	*3475	-	-	-	*26050	*45638	*55	-	***	***	**
30 Paid-in or capital surplus.....	*4914226	-	-	-	-	-	-	-	*29	-	***	***	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	***	***	-
32 Retained earnings-unappropriated	*7703160	-	*132	-	-	-	-	*3642	-	-	***	***	**
33 Retained earnings (S CORP).....	*27702	-	-	-	-	-	*1742	-	*25960	-	***	***	-
34 Less: Cost of treasury stock..	3817326	-	-	-	-	-	-	-	-	-	***	***	**
35 Total receipts.....	15661244	-	*6289	-	-	-	*41991	*43262	*86203	-	***	***	**
36 Business receipts.....	15245824	-	*6289	-	-	-	*41991	*41259	*83964	-	***	***	**
37 Interest.....	*89150	-	-	-	-	-	-	*1480	-	-	***	***	**
38 Interest on govt. obligations....	*747	-	-	-	-	-	-	-	*375	-	***	***	-
39 Rents.....	26232	-	-	-	-	-	-	-	-	-	***	***	**
40 Royalties.....	43425	-	-	-	-	-	-	-	-	-	***	***	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	***	***	-
42 Net L-T cap gain less net ST loss	31544	-	-	-	-	-	-	-	-	-	***	***	**
43 Net gain, noncapital assets.....	13264	-	-	-	-	-	-	-	-	-	***	***	**
44 Dividends, domestic corporations.	458	-	-	-	-	-	-	-	-	-	***	***	**
45 Dividends, foreign corporations..	19414	-	-	-	-	-	-	-	-	-	***	***	**
46 Other receipts.....	*191186	-	-	-	-	-	-	*524	*1863	-	***	***	**
47 Total deductions.....	14436759	-	*6156	-	-	-	*40274	*39780	*66369	-	***	***	**
48 Cost of goods.....	7691870	-	*1945	-	-	-	*14787	*27391	*56244	-	***	***	**
49 Compensation of officers.....	*62858	-	-	-	-	-	*487	*1812	*2348	-	***	***	**
50 Salaries and wages.....	*181983	-	-	-	-	-	*12100	*972	*1110	-	***	***	**
51 Repairs.....	*258057	-	-	-	-	-	*665	*7	-	-	***	***	**
52 Bad debts.....	3053	-	-	-	-	-	-	-	-	-	***	***	**
53 Rent paid on business property...	*96765	-	*715	-	-	-	*3167	*569	-	-	***	***	**
54 Taxes paid.....	1925390	-	*228	-	-	-	*2252	*2356	*992	-	***	***	**
55 Interest paid.....	*317408	-	-	-	-	-	-	*41	-	-	***	***	**
56 Contributions or gifts.....	9199	-	-	-	-	-	-	-	-	-	***	***	**
57 Amortization.....	*14255	-	*118	-	-	-	-	*26	-	-	***	***	**
58 Depreciation.....	778519	-	*1688	-	-	-	*2190	*708	*1250	-	***	***	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising.....	*682088	-	-	-	-	-	*839	*468	*1952	-	***	***	**
61 Pension, prof sh, stock, annuity.	*134890	-	-	-	-	-	-	*334	*407	-	***	***	**
62 Employee benefit programs.....	*226569	-	-	-	-	-	-	*367	*940	-	***	***	**
63 Net loss, noncapital assets.....	*13511	-	-	-	-	-	-	*7	-	-	***	***	**
64 Other deductions.....	2040345	-	*1462	-	-	-	*3787	*4723	*1125	-	***	***	**
65 Total receipts less total deducts..	1224485	-	*132	-	-	-	*1716	*3482	*19833	-	***	***	**
Constructive taxable income from													
66 related foreign corporations.....	1104	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total.....	1224842	-	*132	-	-	-	*1716	*3482	*19458	-	***	***	**
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	*21174	-	-	-	-	-	*1716	-	*19458	-	***	***	**
71 Statutory special deductions, total	1793	-	-	-	-	-	-	-	-	-	***	***	-
72 Net operating loss deduction....	1697	-	-	-	-	-	-	-	-	-	***	***	-
73 Dividends received deduction....	96	-	-	-	-	-	-	-	-	-	***	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	*1201874	-	*132	-	-	-	-	*3482	-	-	***	***	**
76 Income tax before credits, total...	*424860	-	*20	-	-	-	-	*1171	-	-	***	***	**
77 Regular tax.....	*420500	-	*20	-	-	-	-	*1171	-	-	***	***	**
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	8	-	-	-	-	-	-	-	-	-	***	***	**
80 Alternative minimum tax.....	2719	-	-	-	-	-	-	-	-	-	***	***	-
81 Environmental tax.....	1634	-	-	-	-	-	-	-	-	-	***	***	**
82 Foreign tax credit.....	1178	-	-	-	-	-	-	-	-	-	***	***	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	2567	-	-	-	-	-	-	-	-	-	***	***	**
86 Prior year minimum tax credit.....	1575	-	-	-	-	-	-	-	-	-	***	***	**
87 Income tax after credits, total....	*419541	-	*20	-	-	-	-	*1171	-	-	***	***	**

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

MINOR INDUSTRY 2088 RETURNS WITH 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.....	437	-	-	-	*114	*95	*139	*11	*40	*19	***	***	5
2 Total assets.....	93133517	-	-	-	*34833	*49912	*300365	*58582	*613219	*648176	***	***	89841498
3 Cash.....	569112	-	-	-	*1954	*33734	*32135	*11890	*44845	*17461	***	***	386478
4 Notes and accounts receivable....	31949733	-	-	-	*746	*1517	*83794	*6214	*67937	*78790	***	***	31439080
5 Less: Allowance for bad debts.....	46936	-	-	-	-	-	-	*11	*453	*829	***	***	41128
6 Inventories.....	4478291	-	-	-	*21073	*11883	*70520	*24983	*221002	*224895	***	***	3323007
7 U.S. govt. obligations, total....	3428	-	-	-	-	-	-	-	-	-	***	***	3428
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets.....	4925827	-	-	-	-	*153	*11598	*502	*11053	*13396	***	***	4830597
10 Loans to stockholders.....	*37143	-	-	-	-	-	*1713	-	*22329	*13102	***	***	-
11 Mortgage and real estate loans...	*26	-	-	-	-	-	-	-	*26	-	***	***	-
12 Other investments.....	45646102	-	-	-	-	*351	*1189	*199	*8508	*20008	***	***	45430808
13 Depreciable assets.....	4342249	-	-	-	*27752	*16413	*140416	*23463	*292980	*299542	***	***	2787959
14 Less: Accumulated depreciation	1499594	-	-	-	*21383	*14139	*54852	*10539	*126665	*94410	***	***	780444
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	203565	-	-	-	*4577	-	*9069	-	*36166	*17984	***	***	90555
18 Intangible assets (Amortizable)..	1419088	-	-	-	*160	-	*3298	-	*15027	*32885	***	***	1321038
19 Less: Accumulated amortization	109446	-	-	-	*46	-	*1504	-	*1956	*13134	***	***	82130
20 Other assets.....	1214929	-	-	-	-	-	*2990	*1881	*22420	*38487	***	***	1132250
21 Total liabilities.....	93133517	-	-	-	*34833	*49912	*300365	*58582	*613219	*648176	***	***	89841498
22 Accounts payable.....	17240361	-	-	-	-	*256	*42725	*145	*29979	*57719	***	***	16913859
23 Mort, notes, and bonds under 1 yr	1053221	-	-	-	-	-	*21451	-	*74620	*68856	***	***	720669
24 Other current liabilities.....	4325063	-	-	-	*339	*232	*9797	*1220	*25513	*16409	***	***	4148730
25 Loans from stockholders.....	113259	-	-	-	*28512	*12633	*7657	*7240	*51798	*2692	***	***	-
26 Mort, notes, bonds, 1 yr or more.	12740317	-	-	-	*31598	-	*59738	-	*94972	*193623	***	***	11977858
27 Other liabilities.....	961487	-	-	-	-	*180	*217	*1851	*1407	*14048	***	***	844330
28 Net worth.....	56699809	-	-	-	*-25615	*36612	*158780	*48126	*334930	*294829	***	***	55236052
29 Capital stock.....	9422169	-	-	-	*5721	*2595	*37099	*14624	*78666	*23992	***	***	9239045
30 Paid-in or capital surplus.....	35853151	-	-	-	-	-	*28278	-	*21872	*134423	***	***	35524488
31 Retained earnings, appropriated.	40	-	-	-	-	-	-	-	-	-	***	***	40
32 Retained earnings-unappropriated	11073361	-	-	-	-	*34017	*57825	*33501	*-27759	*54280	***	***	10692914
33 Retained earnings (S CORP).....	583314	-	-	-	*-28819	-	*39264	-	*264184	*82134	***	***	-
34 Less: Cost of treasury stock..	*232225	-	-	-	*2517	-	*3686	-	*2033	-	***	***	220435
35 Total receipts.....	20876108	-	-	-	*35806	*32328	*401916	*46736	*591116	*445099	***	***	17521697
36 Business receipts.....	10842180	-	-	-	*35806	*30941	*400511	*46008	*575588	*439864	***	***	7600489
37 Interest.....	118262	-	-	-	-	*1075	*341	*569	*769	*1254	***	***	107044
38 Interest on govt. obligations....	*1070	-	-	-	-	-	*219	-	*455	-	***	***	3
39 Rents.....	12614	-	-	-	-	-	*726	-	*76	*114	***	***	8965
40 Royalties.....	73855	-	-	-	-	-	-	-	-	-	***	***	73608
41 Net S-T cap gain less net LT loss	*24	-	-	-	-	-	-	-	-	*24	***	***	-
42 Net L-T cap gain less net ST loss	160485	-	-	-	-	-	-	*103	*418	*232	***	***	96813
43 Net gain, noncapital assets.....	11695	-	-	-	-	-	-	-	-	*39	***	***	10487
44 Dividends, domestic corporations..	*9003185	-	-	-	-	-	-	-	-	-	***	***	9003061
45 Dividends, foreign corporations..	533933	-	-	-	-	-	-	-	-	-	***	***	533308
46 Other receipts.....	118802	-	-	-	-	*312	*119	*55	*13809	*3573	***	***	87919
47 Total deductions.....	11031292	-	-	-	*32677	*28704	*343130	*35723	*489485	*408420	***	***	8106391
48 Cost of goods.....	6232544	-	-	-	*15702	*16880	*198107	*20916	*205234	*252836	***	***	4597315
49 Compensation of officers.....	124296	-	-	-	-	*1611	*10676	*2005	*16934	*10949	***	***	68058
50 Salaries and wages.....	573837	-	-	-	*8324	*782	*13994	*3298	*34388	*21183	***	***	410813
51 Repairs.....	51097	-	-	-	*177	*1409	*2089	*247	*2506	*852	***	***	41378
52 Bad debts.....	6315	-	-	-	-	*36	*15	*25	*111	*73	***	***	5175
53 Rent paid on business property...	92648	-	-	-	-	-	*1701	*621	*5263	*1163	***	***	79116
54 Taxes paid.....	910737	-	-	-	*2009	*888	*42789	*2162	*114526	*8699	***	***	496474
55 Interest paid.....	668952	-	-	-	*4607	*899	*9073	-	*11042	*11865	***	***	580290
56 Contributions or gifts.....	36221	-	-	-	-	-	*155	*48	*4	*46	***	***	33503
57 Amortization.....	37453	-	-	-	-	-	*416	-	*329	*1397	***	***	31103
58 Depreciation.....	430622	-	-	-	*1191	*686	*7475	*3232	*25631	*54357	***	***	286158
59 Depletion.....	*1449	-	-	-	-	-	-	*20	-	-	***	***	-
60 Advertising.....	610414	-	-	-	*2004	*470	*5661	*368	*23076	*6904	***	***	532993
61 Pension, prof sh, stock, annuity.	23442	-	-	-	-	-	*623	*280	*2542	*1809	***	***	13791
62 Employee benefit programs.....	165341	-	-	-	-	*49	*1001	*105	*3271	*4691	***	***	147493
63 Net loss, noncapital assets.....	*949	-	-	-	-	-	-	-	*144	*18	***	***	317
64 Other deductions.....	1064975	-	-	-	*-1336	*4994	*49353	*2397	*44484	*31575	***	***	782414
65 Total receipts less total deducts..	9844815	-	-	-	*3128	*3624	*58786	*11013	*101630	*36680	***	***	9415305
Constructive taxable income from													
66 related foreign corporations.....	186356	-	-	-	-	-	-	-	-	-	***	***	186356
67 Net income, total.....	10030100	-	-	-	*3128	*3624	*58568	*11013	*101175	*36680	***	***	9601658
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	166232	-	-	-	*3128	-	*15161	-	*90781	*8281	***	***	-
71 Statutory special deductions, total	7281349	-	-	-	-	-	*2996	-	*8941	*11728	***	***	7254136
72 Net operating loss deduction.....	68759	-	-	-	-	-	*2996	-	*8941	*11701	***	***	42170
73 Dividends received deduction....	*7212590	-	-	-	-	-	-	-	-	*27	***	***	7211966
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	2582527	-	-	-	-	*3624	*40410	*11013	*1453	*16678	***	***	2347522
76 Income tax before credits, total...	908550	-	-	-	-	*544	*14468	*3744	*523	*6546	***	***	825395
77 Regular tax.....	902603	-	-	-	-	*544	*13958	*3744	*494	*5786	***	***	821570
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax.....	2838	-	-	-	-	-	*484	-	*38	*753	***	***	871
81 Environmental tax.....	3118	-	-	-	-	-	*26	-	-	*7	***	***	2953
82 Foreign tax credit.....	227624	-	-	-	-	-	-	-	-	-	***	***	227607
83 U.S. Possessions tax credit.....	22876	-	-	-	-	-	-	-	-	2206	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	*5393	-	-	-	-	-	-	-	*391	-	***	***	4997
86 Prior year minimum tax credit.....	*19757	-	-	-	-	-	-	-	*27	-	***	***	19729
87 Income tax after credits, total....	632900	-	-	-	-	*544	*14468	*3744	*104	*4340	***	***	573062

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	505	*8	-	-	-	*47	270	*60	58	24	10	14	13
2 Total assets.....	119428601	-	-	-	-	*28035	733317	*472591	919621	806190	820630	2291322	113356894
3 Cash.....	579994	-	-	-	-	*258	51612	*47320	92317	*38632	50420	143535	155900
4 Notes and accounts receivable....	61149958	-	-	-	-	*6805	143626	*116582	219246	137183	148722	403089	59974704
5 Less: Allowance for bad debts.....	165279	-	-	-	-	-	*308	*2202	*306	*1445	1618	4768	154632
6 Inventories.....	2597164	-	-	-	-	*5017	129548	*68833	125093	89890	92959	172971	1912852
7 U.S. govt. obligations, total....	*32725	-	-	-	-	-	-	-	*7623	-	21499	3603	-
8 Tax-exempt securities.....	*7614	-	-	-	-	-	-	-	*62	-	-	-	-
9 Other current assets.....	1082160	-	-	-	-	-	-	19262	*20748	20848	19765	27588	97872
10 Loans to stockholders.....	26158	-	-	-	-	-	-	*19212	-	*840	*4373	1478	254
11 Mortgage and real estate loans...	*2194	-	-	-	-	-	-	*2194	-	-	-	-	-
12 Other investments.....	26591960	-	-	-	-	*8271	*63571	*31260	103695	*67512	120116	320852	25876683
13 Depreciable assets.....	25615300	-	-	-	-	*24329	712474	*436953	884808	709696	661277	1088755	21097008
14 Less: Accumulated depreciation	13071435	-	-	-	-	*18213	510270	*292344	612059	426140	420572	612696	10179143
15 Depletable assets.....	22420	-	-	-	-	-	-	-	-	-	22420	-	-
16 Less: Accumulated depletion...	8600	-	-	-	-	-	-	-	-	-	8600	-	-
17 Land.....	1666928	-	-	-	-	*90	*36533	*28012	19978	*35627	17380	52751	1476557
18 Intangible assets (Amortizable)...	13035845	-	-	-	-	-	*63094	*10175	*37674	*146394	101036	650799	12026673
19 Less: Accumulated amortization	2148407	-	-	-	-	-	*13774	*8086	*10461	*32115	45876	158942	1879153
20 Other assets.....	2411903	-	-	-	-	*1478	8991	*15339	30262	*16819	32399	133501	2173114
21 Total liabilities.....	119428601	-	-	-	-	*28035	733317	*472591	919621	806190	820630	2291322	113356894
22 Accounts payable.....	57401046	-	-	-	-	-	81396	*38447	128216	112176	79588	196735	56764487
23 Mort, notes, and bonds under 1 yr	7677751	-	-	-	-	-	61071	*39513	78432	*38583	49017	229579	7181556
24 Other current liabilities.....	7377515	-	-	-	-	*442	22356	*26794	39943	*30162	46004	90209	7121605
25 Loans from stockholders.....	942432	-	-	-	-	-	*12001	*3770	*18667	-	4509	-	903485
26 Mort, notes, bonds, 1 yr or more.	21694792	-	-	-	-	-	*85154	*35811	67992	*313274	133670	838349	20220541
27 Other liabilities.....	3148396	-	-	-	-	*-0	*5396	*3506	27540	*39815	18164	58935	2995040
28 Net worth.....	21186670	-	-	-	-	*27593	465942	*324751	558831	272180	489677	877515	18170181
29 Capital stock.....	1580480	-	-	-	-	*1421	14339	*85994	84875	7991	4813	72963	1308082
30 Paid-in or capital surplus.....	13240540	-	-	-	-	*180	*8737	*6329	*24316	*27399	51686	416998	12704894
31 Retained earnings, appropriated.	*549869	-	-	-	-	-	-	-	*6698	-	-	-	543172
32 Retained earnings-unappropriated	15944863	-	-	-	-	*32889	*253169	*40436	278479	*170068	194634	431801	14543387
33 Retained earnings (S CORP).....	914416	-	-	-	-	-	*197968	*191992	*209006	*75692	239759	-	-
34 Less: Cost of treasury stock...	11043498	-	-	-	-	*6898	*8270	-	*44543	*8971	1215	44248	10929353
35 Total receipts.....	70110698	*236072	-	-	-	*86131	1803671	*1091033	2343116	1758780	1829080	2993966	57968849
36 Business receipts.....	61917971	*209588	-	-	-	*85763	1790891	*1081673	2299167	1731369	1789758	2773223	50156540
37 Interest.....	913080	*1665	-	-	-	*311	*2556	*3288	4083	*1613	4190	31457	863917
38 Interest on govt. obligations....	1997	*49	-	-	-	-	*315	-	*965	*503	-	163	2
39 Rents.....	271749	*309	-	-	-	-	*1482	-	*2905	*23	155	3915	262960
40 Royalties.....	1825023	-	-	-	-	-	-	-	-	-	307	9523	1815193
41 Net S-T cap gain less net LT loss	*886	-	-	-	-	-	*615	-	-	*13	-	22	237
42 Net L-T cap gain less net ST loss	211679	*10048	-	-	-	-	*738	-	*9223	*2218	438	119752	69261
43 Net gain, noncapital assets.....	37348	*9609	-	-	-	*21	*580	*39	*4390	*1357	913	1188	19251
44 Dividends, domestic corporations.	23085	-	-	-	-	*4	*1180	-	*474	*526	-0	5326	15575
45 Dividends, foreign corporations..	1565086	-	-	-	-	-	-	-	-	-	1188	2826	1561072
46 Other receipts.....	3342794	*4803	-	-	-	*32	*5314	*6033	21909	21158	32131	46571	3204843
47 Total deductions.....	63993838	*210338	-	-	-	*85670	1695974	*1049114	2230150	1681568	1745609	2631452	52663962
48 Cost of goods.....	33884345	*137827	-	-	-	*75341	1221440	*777328	1816621	1288245	1294098	1727816	25545629
49 Compensation of officers.....	267696	*2167	-	-	-	*2714	*57099	*27428	17565	*11207	16497	15665	117354
50 Salaries and wages.....	7605512	*19840	-	-	-	*2807	135752	*79019	122564	103054	150477	276129	6715871
51 Repairs.....	488333	*850	-	-	-	-	11811	*2410	13607	14221	15128	21949	408359
52 Bad debts.....	73136	*55	-	-	-	*14	6322	*543	*232	*806	2841	1925	60397
53 Rent paid on business property...	699506	*628	-	-	-	-	12734	*3899	6531	*8159	8430	22031	637095
54 Taxes paid.....	1303658	*4906	-	-	-	*1829	39770	*16626	30921	16425	26875	61273	1105033
55 Interest paid.....	2481362	*2140	-	-	-	-	16156	*7521	13317	25339	16492	104725	2295672
56 Contributions or gifts.....	58931	*5	-	-	-	*19	*647	*796	912	*395	857	1238	54062
57 Amortization.....	276569	*2332	-	-	-	-	*1710	*1963	*3685	*7263	10338	29208	220071
58 Depreciation.....	2070446	*8333	-	-	-	*962	46533	*33853	61557	50738	57752	78067	1732651
59 Depletion.....	961	-	-	-	-	-	-	-	-	-	961	-	-
60 Advertising.....	3653583	*14496	-	-	-	-	19690	*11883	*49214	*77166	15180	51016	3414938
61 Pension, prof sh, stock, annuity.	223605	*299	-	-	-	-	6873	*3639	9615	*2799	5138	7681	187561
62 Employee benefit programs.....	787042	*3325	-	-	-	-	11715	*12490	12570	*10932	39563	39539	656908
63 Net loss, noncapital assets.....	14993	-	-	-	-	-	-	*108	*2276	*13	125	333	12139
64 Other deductions.....	10104161	*13136	-	-	-	*1984	107720	*69611	68963	64806	84858	192859	9500223
65 Total receipts less total deducts..	6116860	*25734	-	-	-	*461	107697	*41919	112966	77212	83471	362514	5304887
Constructive taxable income from													
66 related foreign corporations.....	926554	-	-	-	-	-	-	-	-	-	-	1476	925077
67 Net income, total.....	7041417	*25685	-	-	-	*461	107382	*41919	112001	76709	83471	363827	6229963
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	237886	*15343	-	-	-	-	*62126	*20844	*37345	*44413	57813	-	-
71 Statutory special deductions, total	352380	*5531	-	-	-	*3	*826	*4417	*3502	*422	951	20863	315864
72 Net operating loss deduction.....	279708	*5531	-	-	-	-	-	*4417	*3170	*54	-	16465	250070
73 Dividends received deduction....	72672	-	-	-	-	*3	*826	-	*332	*368	951	4398	65794
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	6451151	*4811	-	-	-	*458	*44429	*16657	71153	*31874	24707	342964	5914098
76 Income tax before credits, total...	2332209	*1780	-	-	-	*69	*14302	*5824	24982	*11167	8775	121664	2143647
77 Regular tax.....	2254425	*1636	-	-	-	*69	*14297	*5799	24189	*10833	8438	119454	2069711
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	70753	*130	-	-	-	-	-	*25	*777	*313	318	1937	67253
81 Environmental tax.....	7030	*14	-	-	-	-	*5	-	*16	*22	19	272	6682
82 Foreign tax credit.....	974614	-	-	-	-	-	-	-	-	-	48	1476	973089
83 U.S. Possessions tax credit.....	272809	-	-	-	-	-	41	148	578	-	-	24971	247071
84 Nonconventional source fuel credit.	560	-	-	-	-	-	-	-	-	-	560	-	-
85 General business credit.....	*106600	-	-	-	-	-	-	-	*1525	-	32	-	105043
86 Prior year minimum tax credit.....	*109395	-	-	-	-	-	-	-	*1308	*173	9	-	107905
87 Income tax after credits, total....	868230	*1780	-	-	-	*69	*14260	*5676	21570	*10995	8125	95217	710538

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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	*36	*199	*430	*527	*451	533	93	116	53	28	16	10
2 Total assets.....	47870937	-	*14113	*61658	*161330	*331250	1109631	653204	1736732	1825709	2060448	2637996	37278866
3 Cash.....	1493316	-	*282	*21059	*46524	*25145	215902	105029	147684	148170	96557	336963	349999
4 Notes and accounts receivable....	4669357	-	-	-	*34063	*100105	217878	119719	296244	285260	382796	371602	2861689
5 Less: Allowance for bad debts.....	178601	-	-	-	-	-	*555	*1201	7006	6364	2945	6846	153685
6 Inventories.....	6816831	-	*240	*16399	*32185	*71556	169729	92252	372696	385643	386708	487756	4801667
7 U.S. govt. obligations, total....	*1343323	-	-	-	-	-	-	*13895	*260	*40862	-	2705	1285601
8 Tax-exempt securities.....	1740	-	-	-	-	-	-	-	-	704	-	1036	-
9 Other current assets.....	923306	-	-	-	*462	*5992	17291	26511	127555	47073	42779	95398	560245
10 Loans to stockholders.....	263167	-	-	-	*943	*361	*21559	-	*2306	*57	772	4044	233125
11 Mortgage and real estate loans...	*14185	-	-	-	-	*3292	-	-	*9300	-	1540	53	-
12 Other investments.....	11468459	-	-	-	-	*15237	19372	*122944	143339	139277	82148	283160	10662982
13 Depreciable assets.....	21725045	-	*18699	*38013	*70309	*262499	919100	370278	1076641	1265357	1610258	1756401	14337490
14 Less: Accumulated depreciation	10392097	-	*6019	*22238	*41899	*165289	506599	213110	537030	673484	795573	922888	6507968
15 Depletable assets.....	7809	-	-	-	-	-	-	-	5391	-	1789	629	-
16 Less: Accumulated depletion...	2827	-	-	-	-	-	-	-	2827	-	-	-	-
17 Land.....	444069	-	-	*8426	-	*12120	*9520	*5899	44791	46353	51855	58489	206617
18 Intangible assets (Amortizable)...	4685523	-	-	-	*572	*518	*1353	*5661	22974	126598	129464	111267	4287116
19 Less: Accumulated amortization	564848	-	-	-	*153	*245	*273	*2287	*7017	8577	43839	37261	465195
20 Other assets.....	5153180	-	*911	-	*18325	*-42	25354	*7615	41430	28779	116137	95489	4819183
21 Total liabilities.....	47870937	-	*14113	*61658	*161330	*331250	1109631	653204	1736732	1825709	2060448	2637996	37278866
22 Accounts payable.....	4212946	-	-	-	*33585	*59740	198826	85139	223649	168792	261564	188022	2993628
23 Mort, notes, and bonds under 1 yr	2459204	-	*1197	*1561	*48278	*10699	97180	*88257	196455	150601	128466	177521	1558990
24 Other current liabilities.....	7195342	-	-	*12271	*2470	*7763	41210	21459	142755	97520	135269	250059	6484565
25 Loans from stockholders.....	913239	-	*2393	*6585	*4749	*15753	104000	*3461	*59902	-	4497	79471	632427
26 Mort, notes, bonds, 1 yr or more.	6883145	-	-	*10450	*11497	*52312	161968	*102045	361581	383412	327658	581071	4891151
27 Other liabilities.....	3812072	-	-	-	-	*213	*17866	*17115	36070	36880	165464	92927	3445537
28 Net worth.....	22394991	-	*10523	*30791	*60751	*184771	488581	335727	716319	988505	1037530	1268925	17272569
29 Capital stock.....	5593971	-	*199	*961	*82265	*18288	46517	81411	78832	99202	78769	152777	4954750
30 Paid-in or capital surplus.....	7256471	-	*934	*2645	*34073	*11635	*34418	*34841	81694	86514	294147	314749	6360818
31 Retained earnings, appropriated.	6819	-	-	-	-	-	-	-	-	-	-	6188	630
32 Retained earnings-unappropriated	8838179	-	*9390	-	*-64694	*95194	126601	*122545	375678	552109	327621	809345	6484391
33 Retained earnings (S CORP).....	1345729	-	-	*27185	*10414	*59654	304209	*104041	*200734	*266514	372978	-	-
34 Less: Cost of treasury stock...	646178	-	-	-	*1308	-	*23164	*7111	*20619	*15835	35985	14134	528021
35 Total receipts.....	63056769	*252184	*37700	*169101	*671887	*1214559	2858913	1499198	3592595	3047292	3695441	3960791	42057107
36 Business receipts.....	60931310	*218613	*37700	*169000	*668692	*1210110	2777988	1467524	3524835	3017179	3635067	3803856	40400745
37 Interest.....	463408	*80	-	-	*513	*1118	4559	*3257	9090	7764	12457	14686	409883
38 Interest on govt. obligations....	5779	*58	-	-	-	-	*499	-	*196	*977	847	3027	176
39 Rents.....	84302	*1503	-	-	*1768	*339	*431	53	*7043	*4591	492	6121	61962
40 Royalties.....	228476	-	-	-	-	-	-	*5659	41	-	6198	11358	205220
41 Net S-T cap gain less net LT loss	*8845	-	-	-	-	-	-	*5372	-	10	372	39	3053
42 Net L-T cap gain less net ST loss	224010	*4924	-	-	-	*413	*26252	*1452	*2483	*145	1837	8716	177788
43 Net gain, noncapital assets.....	103786	*20127	-	-	-	*1181	*22988	*5944	1112	5281	1322	1049	44782
44 Dividends, domestic corporations.	33690	-	-	-	-	-	*290	-	*139	*256	285	3756	28965
45 Dividends, foreign corporations..	208028	-	-	-	-	-	-	191	-	*467	6138	18613	182619
46 Other receipts.....	765134	*6877	-	*101	*914	*1398	25907	*9746	47657	10624	30427	89569	541915
47 Total deductions.....	60276257	*214830	*33755	*145448	*655494	*1160571	2676267	1409144	3355992	2876293	3414707	3783498	40550258
48 Cost of goods.....	46582326	*141901	*17698	*62018	*438635	*827498	1906379	1129138	2439332	2028338	2587076	2817802	32186511
49 Compensation of officers.....	488101	*5273	-	*15197	*38991	*53684	58482	24678	84740	35217	36463	34864	100511
50 Salaries and wages.....	2367647	*6744	*1391	*13500	*57826	*67997	173679	69841	148915	164213	135050	200724	1327767
51 Repairs.....	499337	*207	*362	*1922	*6180	*11372	26087	*7490	8633	16816	11734	16515	392017
52 Bad debts.....	73815	*450	-	-	*112	*7280	5991	*7004	5318	3396	3101	3894	37269
53 Rent paid on business property...	427677	*1682	-	*17000	*14558	*23885	23734	*5871	14525	13066	13122	15422	284812
54 Taxes paid.....	718040	*5569	*243	*5040	*15040	*23577	49593	20674	59218	54224	49062	65131	370669
55 Interest paid.....	1081150	*4359	*2805	*1362	*3060	*6267	34250	15484	47899	52069	50530	50320	812745
56 Contributions or gifts.....	38979	-	-	-	-	*208	592	*331	1415	1643	1121	4655	29014
57 Amortization.....	79719	*163	-	-	*19	*202	316	*1114	4971	11499	7895	19258	34282
58 Depreciation.....	1523584	*4914	*1827	*2523	*7106	*22248	80599	29732	85132	105783	112169	132928	938623
59 Depletion.....	32	-	-	-	-	-	-	-	-	-	29	1	1
60 Advertising.....	1211835	*24566	*2506	*495	*3979	*5766	18513	13761	38139	76416	75552	51030	901112
61 Pension, prof sh, stock, annuity.	191584	*270	-	-	*6453	*7654	*4423	*979	8641	10004	11015	15217	126927
62 Employee benefit programs.....	422357	*1884	-	*539	*1079	*3246	23753	*5693	27833	34088	27302	34083	262859
63 Net loss, noncapital assets.....	204970	-	-	-	*143	-	*4346	*707	*95	*1154	873	1734	195917
64 Other deductions.....	4365104	*16846	*6923	*25853	*62311	*99688	265529	76648	381185	268365	292614	319917	2549223
65 Total receipts less total deducts..	2780512	*37354	*3945	*23653	*16393	*53988	182647	90054	236603	170999	280734	177293	1506849
Constructive taxable income from													
66 related foreign corporations....	210684	-	-	-	-	-	-	-	-	-	-	15357	195327
67 Net income, total.....	2985417	*37295	*3945	*23653	*16393	*53988	182148	90054	236408	170023	279887	189623	1702001
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*6265	*6265	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	509546	*28255	-	*23653	*6198	*37402	111539	*52361	*83084	*59465	107589	-	-
71 Statutory special deductions, total	267177	*6904	-	-	*2523	*1578	*31469	*8620	*6961	*10005	10647	13425	175044
72 Net operating loss deduction....	100839	*6904	-	-	*2523	*1578	*31266	*8620	*6864	*9361	4427	6789	22508
73 Dividends received deduction....	166337	-	-	-	-	-	*203	-	*97	*644	6221	6635	152537
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2219674	2136	*3945	-	*7672	*15008	39603	*29072	146363	111068	161651	176198	1526956
76 Income tax before credits, total...	789922	*794	-	-	*1961	*3143	12213	*11428	52003	38989	55987	62832	550573
77 Regular tax.....	766673	726	*592	-	*1961	*2773	11948	*9891	49880	37924	55733	61005	534241
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	20836	*68	-	-	-	*371	*265	*1521	*2055	*980	36	1636	13904
81 Environmental tax.....	2905	-	-	-	-	-	-	*16	*68	85	118	191	2429
82 Foreign tax credit.....	129406	701	-	-	-	-	-	-	-	-	78	8399	120229
83 U.S. Possessions tax credit.....	37801	-	-	-	-	-	189	-	3692	2396	18179	13345	-
84 Nonconventional source fuel credit.	86	-	-	-	-	-	-	-	-	-	86	-	-
85 General business credit.....	5410	-	-	-	-	-	*436	-	*193	*45	163	192	4382
86 Prior year minimum tax credit....	12590	-	-	-	-	-	*377	*239	*5	*1356	3610	340	6663
87 Income tax after credits, total....	604631	*93	-	-	*1961	*3143	11212	*11188	48113	35192	33871	40557	419299

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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:
Tobacco manufacturers

MAJOR GROUP 10 RETURNS WITH 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.....	14	-	-	-	-	-	-	-	-	-	***	-	***	***
2 Total assets.....	166783565	-	-	-	-	-	-	-	-	-	***	-	***	***
3 Cash.....	183588	-	-	-	-	-	-	-	-	-	***	-	***	***
4 Notes and accounts receivable....	10266195	-	-	-	-	-	-	-	-	-	***	-	***	***
5 Less: Allowance for bad debts.....	134859	-	-	-	-	-	-	-	-	-	***	-	***	***
6 Inventories.....	8036705	-	-	-	-	-	-	-	-	-	***	-	***	***
7 U.S. govt. obligations, total....	58	-	-	-	-	-	-	-	-	-	***	-	***	***
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	***	-	***	***
9 Other current assets.....	17226076	-	-	-	-	-	-	-	-	-	***	-	***	***
10 Loans to stockholders.....	24364	-	-	-	-	-	-	-	-	-	***	-	***	***
11 Mortgage and real estate loans...	28412	-	-	-	-	-	-	-	-	-	***	-	***	***
12 Other investments.....	75089560	-	-	-	-	-	-	-	-	-	***	-	***	***
13 Depreciable assets.....	20437793	-	-	-	-	-	-	-	-	-	***	-	***	***
14 Less: Accumulated depreciation	8933021	-	-	-	-	-	-	-	-	-	***	-	***	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	-	***	***
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	***	-	***	***
17 Land.....	511222	-	-	-	-	-	-	-	-	-	***	-	***	***
18 Intangible assets (Amortizable)..	41812135	-	-	-	-	-	-	-	-	-	***	-	***	***
19 Less: Accumulated amortization	7317313	-	-	-	-	-	-	-	-	-	***	-	***	***
20 Other assets.....	9552649	-	-	-	-	-	-	-	-	-	***	-	***	***
21 Total liabilities.....	166783565	-	-	-	-	-	-	-	-	-	***	-	***	***
22 Accounts payable.....	6474607	-	-	-	-	-	-	-	-	-	***	-	***	***
23 Mort, notes, and bonds under 1 yr	6764349	-	-	-	-	-	-	-	-	-	***	-	***	***
24 Other current liabilities.....	14954053	-	-	-	-	-	-	-	-	-	***	-	***	***
25 Loans from stockholders.....	12345665	-	-	-	-	-	-	-	-	-	***	-	***	***
26 Mort, notes, bonds, 1 yr or more.	34486084	-	-	-	-	-	-	-	-	-	***	-	***	***
27 Other liabilities.....	14050826	-	-	-	-	-	-	-	-	-	***	-	***	***
28 Net worth.....	77707981	-	-	-	-	-	-	-	-	-	***	-	***	***
29 Capital stock.....	4442053	-	-	-	-	-	-	-	-	-	***	-	***	***
30 Paid-in or capital surplus.....	61664800	-	-	-	-	-	-	-	-	-	***	-	***	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	***	-	***	***
32 Retained earnings-unappropriated	20878188	-	-	-	-	-	-	-	-	-	***	-	***	***
33 Retained earnings (S CORP).....	32461	-	-	-	-	-	-	-	-	-	***	-	***	***
34 Less: Cost of treasury stock..	9309521	-	-	-	-	-	-	-	-	-	***	-	***	***
35 Total receipts.....	76592624	-	-	-	-	-	-	-	-	-	***	-	***	***
36 Business receipts.....	67989007	-	-	-	-	-	-	-	-	-	***	-	***	***
37 Interest.....	2508164	-	-	-	-	-	-	-	-	-	***	-	***	***
38 Interest on govt. obligations....	121	-	-	-	-	-	-	-	-	-	***	-	***	***
39 Rents.....	1139750	-	-	-	-	-	-	-	-	-	***	-	***	***
40 Royalties.....	966186	-	-	-	-	-	-	-	-	-	***	-	***	***
41 Net S-T cap gain less net LT loss	73	-	-	-	-	-	-	-	-	-	***	-	***	***
42 Net L-T cap gain less net ST loss	552066	-	-	-	-	-	-	-	-	-	***	-	***	***
43 Net gain, noncapital assets.....	299894	-	-	-	-	-	-	-	-	-	***	-	***	***
44 Dividends, domestic corporations.	66175	-	-	-	-	-	-	-	-	-	***	-	***	***
45 Dividends, foreign corporations..	1661555	-	-	-	-	-	-	-	-	-	***	-	***	***
46 Other receipts.....	1409634	-	-	-	-	-	-	-	-	-	***	-	***	***
47 Total deductions.....	67121789	-	-	-	-	-	-	-	-	-	***	-	***	***
48 Cost of goods.....	28856218	-	-	-	-	-	-	-	-	-	***	-	***	***
49 Compensation of officers.....	231604	-	-	-	-	-	-	-	-	-	***	-	***	***
50 Salaries and wages.....	3298657	-	-	-	-	-	-	-	-	-	***	-	***	***
51 Repairs.....	108101	-	-	-	-	-	-	-	-	-	***	-	***	***
52 Bad debts.....	35958	-	-	-	-	-	-	-	-	-	***	-	***	***
53 Rent paid on business property...	410819	-	-	-	-	-	-	-	-	-	***	-	***	***
54 Taxes paid.....	8108112	-	-	-	-	-	-	-	-	-	***	-	***	***
55 Interest paid.....	5407198	-	-	-	-	-	-	-	-	-	***	-	***	***
56 Contributions or gifts.....	169273	-	-	-	-	-	-	-	-	-	***	-	***	***
57 Amortization.....	267763	-	-	-	-	-	-	-	-	-	***	-	***	***
58 Depreciation.....	2174426	-	-	-	-	-	-	-	-	-	***	-	***	***
59 Depletion.....	41227	-	-	-	-	-	-	-	-	-	***	-	***	***
60 Advertising.....	5790812	-	-	-	-	-	-	-	-	-	***	-	***	***
61 Pension, prof sh, stock, annuity.	496760	-	-	-	-	-	-	-	-	-	***	-	***	***
62 Employee benefit programs.....	1201894	-	-	-	-	-	-	-	-	-	***	-	***	***
63 Net loss, noncapital assets.....	2014	-	-	-	-	-	-	-	-	-	***	-	***	***
64 Other deductions.....	10520951	-	-	-	-	-	-	-	-	-	***	-	***	***
65 Total receipts less total deducts..	9470835	-	-	-	-	-	-	-	-	-	***	-	***	***
Constructive taxable income from														
66 related foreign corporations....	1723630	-	-	-	-	-	-	-	-	-	***	-	***	***
67 Net income, total.....	11194345	-	-	-	-	-	-	-	-	-	***	-	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	-	***	***
70 Net income, Form 1120S.....	16929	-	-	-	-	-	-	-	-	-	***	-	***	***
71 Statutory special deductions, total	450710	-	-	-	-	-	-	-	-	-	***	-	***	***
72 Net operating loss deduction.....	2266	-	-	-	-	-	-	-	-	-	***	-	***	***
73 Dividends received deduction....	448444	-	-	-	-	-	-	-	-	-	***	-	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***	***
75 Income subject to tax.....	10739994	-	-	-	-	-	-	-	-	-	***	-	***	***
76 Income tax before credits, total...	3773825	-	-	-	-	-	-	-	-	-	***	-	***	***
77 Regular tax.....	3758669	-	-	-	-	-	-	-	-	-	***	-	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	-	***	***
80 Alternative minimum tax.....	1749	-	-	-	-	-	-	-	-	-	***	-	***	***
81 Environmental tax.....	13407	-	-	-	-	-	-	-	-	-	***	-	***	***
82 Foreign tax credit.....	1154235	-	-	-	-	-	-	-	-	-	***	-	***	***
83 U.S. Possessions tax credit.....	16421	-	-	-	-	-	-	-	-	-	***	-	***	***
84 Nonconventional source fuel credit.	12433	-	-	-	-	-	-	-	-	-	***	-	***	***
85 General business credit.....	9629	-	-	-	-	-	-	-	-	-	***	-	***	***
86 Prior year minimum tax credit.....	1402	-	-	-	-	-	-	-	-	-	***	-	***	***
87 Income tax after credits, total....	2579704	-	-	-	-	-	-	-	-	-	***	-	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	3439	*34	*775	*276	*326	498	1022	198	159	54	41	28	26
2 Total assets.....	36850175	-	*25545	*45590	*115606	318254	2312180	1374729	2541909	2005908	2860289	4270952	20979214
3 Cash.....	1342344	-	*4625	*1706	*11483	*16397	258402	78842	141615	110070	124194	258793	336218
4 Notes and accounts receivable....	7628856	-	-	*9428	*21158	138237	654198	347844	642692	423169	744934	957615	3689581
5 Less: Allowance for bad debts.....	172135	-	-	-	-	-	2653	4249	14950	8193	19156	25465	97468
6 Inventories.....	7718227	-	*4848	*183	*23026	*74195	515347	293560	764131	521186	763345	883966	3874440
7 U.S. govt. obligations, total....	330599	-	-	-	-	-	*7247	*11809	*6119	*9162	9536	-	286727
8 Tax-exempt securities.....	*56424	-	-	-	-	-	*7172	-	-	*34776	11818	2657	-
9 Other current assets.....	1063107	-	-	*222	*37267	*9230	86834	52544	53922	138113	102048	104682	478247
10 Loans to stockholders.....	83900	-	*10373	*1876	*6162	*3427	19579	*18018	*2578	*10969	4178	6737	-
11 Mortgage and real estate loans...	*15361	-	-	-	-	-	-	-	*2860	-	146	9609	2746
12 Other investments.....	3105244	-	-	*1612	-	*23746	121560	*96296	94747	175165	117219	405265	2069633
13 Depreciable assets.....	25745474	-	*5515	*60525	*47125	140180	1581717	946828	1970857	1218820	1863372	3025930	14884605
14 Less: Accumulated depreciation	14262053	-	*4376	*29962	*32813	96615	995950	488851	1216682	729774	985050	1625096	8056883
15 Depletable assets.....	2054	-	-	-	-	-	-	-	-	-	-	-	2054
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	345690	-	-	-	-	*5227	26375	*6312	29312	33829	18830	28243	197563
18 Intangible assets (Amortizable)...	1298929	-	*4997	-	*3288	*5736	*4881	*983	10063	22058	62626	174792	1009506
19 Less: Accumulated amortization	201207	-	*278	-	*1152	*1803	*3060	*580	2307	*8732	21537	38960	122798
20 Other assets.....	2749361	-	*159	-	*61	*297	30530	15373	56954	55288	63787	102185	2425046
21 Total liabilities.....	36850175	-	*25545	*45590	*115606	318254	2312180	1374729	2541909	2005908	2860289	4270952	20979214
22 Accounts payable.....	3571472	-	-	*3945	*46565	86666	409720	233823	366436	258339	255545	428950	1481482
23 Mort, notes, and bonds under 1 yr	1731426	-	*2063	*11920	*4550	*21712	246629	119993	203373	194315	344500	194299	388072
24 Other current liabilities.....	2867343	-	*10358	*2103	*13645	*27356	137650	48941	118752	229353	179838	248947	1850401
25 Loans from stockholders.....	449102	-	*16632	-	*17089	*20143	127698	*18713	*38046	*73800	19534	29814	87633
26 Mort, notes, bonds, 1 yr or more.	10192591	-	-	*3310	*1663	*51723	321307	206956	368880	339662	664735	903705	7331279
27 Other liabilities.....	2494980	-	-	-	-	*0	32402	*33598	52762	49951	69204	127766	2044299
28 Net worth.....	15543260	-	*-3509	*24312	*32094	110653	1036775	712705	1393660	860487	1326934	2253101	7796049
29 Capital stock.....	1219604	-	*2175	*92	12688	113192	113861	179064	94813	101220	225401	376862	376862
30 Paid-in or capital surplus.....	4848918	-	-	*6244	*895	*-1062	181054	*35153	136401	146205	213478	366473	3764077
31 Retained earnings, appropriated.	*3659	-	-	-	-	-	-	*159	-	-	-	-	3500
32 Retained earnings-unappropriated	6907451	-	*10446	*9505	*10589	*68949	304063	*164199	666598	274420	364129	1547276	3487278
33 Retained earnings (S CORP).....	3138828	-	*-16130	*8326	*20517	*42251	485439	458744	431582	*415483	741744	174443	376430
34 Less: Cost of treasury stock...	575201	-	-	-	-	*12172	46973	*59252	20143	*70434	93637	60492	212098
35 Total receipts.....	55142712	*256087	*155358	*137326	*399359	1060028	5995618	2558768	5519576	3493563	4593295	6005141	24968593
36 Business receipts.....	54228124	*249288	*155135	*137326	*399128	1057165	5957131	2534544	5485859	3437465	4552859	5827130	24435092
37 Interest.....	211076	*21	*-0	-	*18	*426	4464	*2763	10282	6581	8552	20582	157388
38 Interest on govt. obligations....	11228	-	-	-	-	-	*1687	-	*1258	*2749	1974	3343	217
39 Rents.....	46682	-	-	-	-	*1790	*11419	*23	1087	*2914	701	1076	27670
40 Royalties.....	49218	-	-	-	-	-	*1337	-	-	-	7163	8570	32148
41 Net S-T cap gain less net LT loss	5696	-	-	-	-	-	*8	-	-	*404	-	1565	3719
42 Net L-T cap gain less net ST loss	147187	-	-	-	-	-	*1254	-	*2218	*18514	60	35124	90018
43 Net gain, noncapital assets.....	86415	1	-	-	*213	*24	*2057	*3070	3929	945	2998	15097	58081
44 Dividends, domestic corporations.	12534	-	-	-	-	*248	*5795	-	*85	*1796	-0	3421	1190
45 Dividends, foreign corporations..	58363	-	-	-	-	-	*24	-	*509	*5392	895	16210	35333
46 Other receipts.....	286189	*6776	*223	-	-	*375	10441	18368	14349	16803	18094	73022	127739
47 Total deductions.....	52393242	*249998	*145653	*129074	*378120	1022343	5682556	2375532	5309725	3306725	4312129	5582189	23899196
48 Cost of goods.....	40521916	*196000	*33213	*81737	*293270	814505	4438144	1833109	4278963	2613165	3399485	4392819	18147505
49 Compensation of officers.....	791617	*4844	*47200	*10081	*11643	*36020	219960	72853	89495	80282	46216	51941	121082
50 Salaries and wages.....	2471154	*10875	*15328	-	*12119	*43273	197301	85221	204291	162784	202008	201116	1336839
51 Repairs.....	173877	*525	*676	*6244	*319	*3630	29122	7768	17590	8244	14896	17725	67136
52 Bad debts.....	124335	*382	-	*382	*975	*1719	28837	4645	6108	3840	10499	9657	57293
53 Rent paid on business property...	335795	*2215	*8037	*4526	*2821	*14250	49507	9691	26344	14563	26005	24097	153739
54 Taxes paid.....	1072856	*4466	*6571	*4091	*5098	25997	110478	53851	91896	62070	85436	99192	523708
55 Interest paid.....	1146780	*6345	*703	*1988	*2163	*5939	71091	25815	73464	63206	85213	953531	717322
56 Contributions or gifts.....	25402	*9	*9	-	-	*119	1152	*511	2463	403	2226	4604	13906
57 Amortization.....	50379	-	*278	-	*1885	*22	2511	*562	2041	2790	4975	6685	28631
58 Depreciation.....	1783197	*4709	*1061	*7185	*4624	*10452	128194	89407	137365	76467	151603	229098	943032
59 Depletion.....	245	-	-	-	-	-	-	-	-	-	-	-	245
60 Advertising.....	314530	*746	*326	*73	*2822	*1831	10856	10314	18314	5963	27611	30167	205507
61 Pension, prof sh, stock, annuity.	243514	*134	*9756	-	-	-	16651	6358	18666	14194	18397	22198	137160
62 Employee benefit programs.....	602094	*3750	-	*128	*5274	*5548	59241	27964	86197	36468	44353	71358	261814
63 Net loss, noncapital assets.....	43798	*-0	-	-	-	*33	*2573	*316	*359	*955	1129	2164	36268
64 Other deductions.....	2691754	*14996	*22496	*12639	*35107	59006	316937	147148	256170	161331	192077	325838	1148008
65 Total receipts less total deducts..	2749470	*6089	*9705	*8253	*21239	37684	313062	183236	209851	186838	281166	422953	1069396
Constructive taxable income from													
66 related foreign corporations....	17775	-	-	-	-	-	-	-	-	*180	1315	3392	12888
67 Net income, total.....	2756017	*6089	*9705	*8253	*21239	37684	311375	183236	208593	184269	280507	423001	1082068
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*558	*558	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	758817	788	*3068	*7552	*19649	*14408	219270	129808	68062	*78830	138046	13392	65943
71 Statutory special deductions, total	297764	-	-	-	*376	*3465	32766	*12353	26799	28224	12264	12855	159661
72 Net operating loss deduction.....	261129	-	-	-	*376	*3292	*28710	*12353	*26230	*23192	11368	10482	145125
73 Dividends received deduction....	36635	-	-	-	-	*173	*4056	-	*568	*5032	895	11373	14536
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1702299	*5300	*6637	*701	*1213	*19845	61071	*41075	113732	*77214	130197	388851	856463
76 Income tax before credits, total...	603386	*1717	*967	*105	*182	*5614	19431	*13873	41123	27679	46884	138519	307292
77 Regular tax.....	585286	*1717	*967	*105	*182	*5614	18602	*13869	38607	*26400	44730	135112	299379
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	16166	-	-	-	-	-	*1009	-	*2489	*1199	2010	2966	6492
81 Environmental tax.....	1934	-	-	-	-	-	1	*3	*26	*80	144	281	1399
82 Foreign tax credit.....	13023	-	-	-	-	-	*4	-	*13	-	564	2241	10201
83 U.S. Possessions tax credit.....	39626	-	-	-	-	-	214	333	2207	-	-	36872	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	5651	-	-	-	-	-	*9	-	*776	*839	824	370	2833
86 Prior year minimum tax credit....	11542	-	-	-	-	*58	*256	*223	*1423	*1077	541	1199	6764
87 Income tax after credits, total....	533545	*1717	*967	*105	*182	*5556	18948	*13317	36703	25763	44954	97837	287494

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1096	*7	*364	*198	*56	*67	281	*57	*16	*15	14	9	11
2 Total assets.....	12857138	-	*21837	*26845	*26929	*33723	670152	*440957	*256422	*519922	990240	1408518	8461592
3 Cash.....	537773	-	*917	*886	*9625	*2826	72865	*26928	*9869	*29246	51628	115333	217649
4 Notes and accounts receivable....	2539585	-	-	*4078	*3935	*14612	267596	*162907	*53378	*155715	279626	260268	1337470
5 Less: Allowance for bad debts.....	43104	-	-	-	-	-	*773	*1614	*1031	*2817	5129	5682	26056
6 Inventories.....	2403373	-	*4848	*183	*7344	*13473	116696	*49058	*62440	*125830	222613	284723	1516164
7 U.S. govt. obligations, total....	*254439	-	-	-	-	-	-	*6769	-	*304	3503	-	243864
8 Tax-exempt securities.....	*8897	-	-	-	-	-	-	-	-	*8897	-	-	-
9 Other current assets.....	276366	-	-	-	*152	*267	*24772	*9410	*10388	*37010	26210	19248	148909
10 Loans to stockholders.....	*30187	-	*10373	-	-	-	*5103	*12115	-	*784	1812	-	-
11 Mortgage and real estate loans....	12355	-	-	-	-	-	-	-	-	-	-	9609	2746
12 Other investments.....	1341237	-	-	*1612	-	-	*12461	-	*1017	*20843	28460	134535	1142309
13 Depreciable assets.....	10486357	-	*3921	*29653	*14403	*29234	377981	*313456	*244282	*374716	747583	1049902	7301226
14 Less: Accumulated depreciation	6056872	-	*2782	*9567	*10727	*26939	213809	*147687	*136049	*251633	410136	575637	4271906
15 Depletable assets.....	2054	-	-	-	-	-	-	-	-	-	-	-	2054
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	84871	-	-	-	-	-	*3616	*2359	*1901	*7519	5197	10400	53878
18 Intangible assets (Amortizable)...	402503	-	*4997	-	*3288	-	*3310	*313	*1328	*13	17597	120924	250733
19 Less: Accumulated amortization	62102	-	*278	-	*1152	-	*2037	*313	*303	-	3306	26511	28202
20 Other assets.....	639219	-	*159	*61	*251	*2371	*7255	*9201	*13496	*24582	11406	570754	570754
21 Total liabilities.....	12857138	-	*21837	*26845	*26929	*33723	670152	*440957	*256422	*519922	990240	1408518	8461592
22 Accounts payable.....	1050373	-	-	*2099	*3280	*6057	112432	*97608	*21486	*53165	85843	89821	578582
23 Mort, notes, and bonds under 1 yr	492686	-	*2063	*6213	-	-	131763	*26966	*28863	*24884	108502	13452	149980
24 Other current liabilities.....	1187469	-	*602	*1566	*1711	*10985	50740	*12281	*7494	*37339	41390	68274	955086
25 Loans from stockholders.....	160031	-	*8605	-	*17089	*8788	*66840	*6198	-	*35488	17024	-	-
26 Mort, notes, bonds, 1 yr or more.	3235246	-	-	*2200	-	-	*128709	*20399	*46738	*31466	142880	256302	2606552
27 Other liabilities.....	802053	-	-	-	-	-	*7117	*25676	*10498	*13091	13850	78666	653154
28 Net worth.....	5929281	-	*10567	*14768	*4849	*7893	172551	*251831	*141343	*324489	580750	902002	3518238
29 Capital stock.....	304293	-	*121	*198	*6	*666	70613	*49520	*30971	*19242	7983	59563	65411
30 Paid-in or capital surplus.....	1515765	-	-	*6244	*551	-	*74954	*14526	*12967	*24884	32102	138040	1211498
31 Retained earnings, appropriated.	*159	-	-	-	-	-	-	-	*159	-	-	-	-
32 Retained earnings-unappropriated	3389538	-	*10446	-	-	-	*-74701	*66430	*97246	*179397	240294	586149	2284277
33 Retained earnings (S CORP).....	871117	-	-	*8326	*4292	*7227	*125689	*126757	-	*121943	339983	136899	-
34 Less: Cost of treasury stock..	151592	-	-	-	-	-	*24004	*5401	-	*20977	39611	18649	42949
35 Total receipts.....	16986046	*627	*82461	*85346	*59912	*210679	1795220	*831990	*381926	*918790	1560566	1794699	9263831
36 Business receipts.....	16643696	-	*82461	*85346	*59912	*210679	1778111	*824939	*376557	*910169	1550625	1757451	9007445
37 Interest.....	82451	*1	*-0	-	-	-	*768	*1512	*1667	*2773	3182	8365	64184
38 Interest on govt. obligations....	3005	-	-	-	-	-	*80	-	-	*458	1269	1134	65
39 Rents.....	18400	-	-	-	-	-	*6981	-	*66	*197	77	293	10787
40 Royalties.....	18416	-	-	-	-	-	-	-	-	-	6	406	18004
41 Net S-T cap gain less net LT loss	*2551	-	-	-	-	-	*-0	-	-	*-0	-	1273	1277
42 Net L-T cap gain less net ST loss	23249	-	-	-	-	-	-	-	*834	*58	38	2385	19934
43 Net gain, noncapital assets.....	40110	-	-	-	-	-	-	*3070	-	*268	77	1396	35299
44 Dividends, domestic corporations.	8840	-	-	-	-	-	*5322	-	*49	*70	-	2687	712
45 Dividends, foreign corporations..	37982	-	-	-	-	-	-	-	-	*3312	673	9243	24753
46 Other receipts.....	107346	*626	-	-	-	-	*3959	*2468	*2753	*1483	4621	10065	81370
47 Total deductions.....	16152355	*69	*75824	*77794	*45587	*209151	1670278	*758959	*373854	*878353	1454005	1705857	8902623
48 Cost of goods.....	12189892	-	*31713	*55530	*25199	*181664	1269121	*584353	*263348	*695141	1183216	1338342	6562266
49 Compensation of officers.....	217287	-	*8177	*7621	*2288	-	*52375	*28745	*6314	*21847	17610	16179	56132
50 Salaries and wages.....	920483	-	*9820	-	*1135	*4487	64961	*23968	*21129	*32826	53946	77990	630219
51 Repairs.....	44917	-	*676	*663	-	*1277	*3670	*836	*2528	*3668	3363	2181	26053
52 Bad debts.....	30712	-	-	*144	-	-	*11605	*1941	*837	*175	1420	2071	12518
53 Rent paid on business property...	95865	-	*4460	*1310	-	-	*14674	*989	*4261	*2954	3922	9382	53913
54 Taxes paid.....	367508	*29	*2678	*1911	*519	*9936	31265	*21422	*9683	*19876	29000	37432	203756
55 Interest paid.....	356168	-	*703	*1239	*1566	-	24649	*5137	*6742	*12310	23494	26284	254044
56 Contributions or gifts.....	9381	*-0	*9	-	-	-	*559	*95	*139	*202	1001	678	6699
57 Amortization.....	18817	-	*278	-	*1885	-	*421	*53	*112	*57	1284	2276	12451
58 Depreciation.....	633904	*39	*1061	*3064	*1206	*821	31539	*38005	*13188	*26316	64112	81390	373163
59 Depletion.....	245	-	-	-	-	-	-	-	-	-	-	-	245
60 Advertising.....	87220	-	*326	*3	*334	-	*731	*216	*5396	*803	1087	7853	70473
61 Pension, prof sh, stock, annuity.	96771	-	-	-	-	-	*1801	*313	*1438	*6690	7410	6982	72137
62 Employee benefit programs.....	266163	-	-	-	*747	*1063	*24940	*15195	*12018	*9444	16578	29503	156676
63 Net loss, noncapital assets.....	1978	-	-	-	-	-	*690	-	*19	*2	172	8	1087
64 Other deductions.....	815044	-	*15924	*6310	*10708	*9902	137279	*37690	*26702	*46042	46389	67308	410790
65 Total receipts less total deducts..	833691	*558	*6637	*7552	*14325	*1528	124942	*73031	*8072	*40436	106561	88841	361207
Constructive taxable income from													
66 related foreign corporations.....	15417	-	-	-	-	-	-	-	-	-	-	3147	12269
67 Net income, total.....	846103	*558	*6637	*7552	*14325	*1528	124862	*73031	*8072	*39978	105293	90855	373412
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*558	*558	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	245623	-	-	*7552	*14325	*1528	*91732	*50835	-	*5281	71044	3326	86680
71 Statutory special deductions, total	129273	-	-	-	-	-	*21336	*1874	*35	*13552	1094	4703	86680
72 Net operating loss deduction....	112926	-	-	-	-	-	*17611	*1874	-	*10190	420	538	82292
73 Dividends received deduction....	16347	-	-	-	-	-	*3725	-	*35	*3361	673	4165	4388
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	473298	*558	*6637	-	-	-	*13514	*20322	*8038	*21145	33155	83196	286732
76 Income tax before credits, total...	171170	*105	*967	-	-	-	*4627	*6910	*2736	*7855	12195	29703	106072
77 Regular tax.....	162642	*105	*967	-	-	-	*4348	*6910	*2688	*7189	11388	28823	100224
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	7628	-	-	-	-	-	*279	-	*48	*639	769	621	5271
81 Environmental tax.....	718	-	-	-	-	-	-	-	-	*27	38	99	554
82 Foreign tax credit.....	11754	-	-	-	-	-	-	-	-	-	3	1804	9947
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	*1762	-	-	-	-	-	-	-	*766	*7	7	209	774
86 Prior year minimum tax credit....	*1296	-	-	-	-	-	-	-	*219	-	-	1044	33
87 Income tax after credits, total....	156358	*105	*967	-	-	-	*4627	*6910	*1751	*7848	12185	26647	95318

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Total	Size of Total Assets											250,000 or more
		Zero Assets	1 under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	
1 Number of returns.....	380	***	-	-	-	*48	*180	*45	59	*7	***	***	3
2 Total assets.....	5158523	***	-	-	-	*24328	*452031	*299218	941917	*268216	***	***	2051422
3 Cash.....	245037	***	-	-	-	*4603	*51744	*12655	70678	*25719	***	***	11933
4 Notes and accounts receivable....	1158875	***	-	-	-	*3075	*86649	*48075	233421	*23611	***	***	466843
5 Less: Allowance for bad debts..	25540	***	-	-	-	-	*653	*868	*6616	*535	***	***	6882
6 Inventories.....	1303954	***	-	-	-	-	*111791	*37004	275971	*36456	***	***	530088
7 U.S. govt. obligations, total....	*5872	***	-	-	-	-	-	-	*4752	*1120	***	***	-
8 Tax-exempt securities.....	*25880	***	-	-	-	-	-	-	-	*25880	***	***	-
9 Other current assets.....	98956	***	-	-	-	*3112	*5538	*9859	17989	*2929	***	***	28288
10 Loans to stockholders.....	*10138	***	-	-	-	*3214	*45	*5327	*1551	-	***	***	-
11 Mortgage and real estate loans...	*2601	***	-	-	-	-	-	-	*2601	-	***	***	-
12 Other investments.....	266538	***	-	-	-	*3997	*32289	*84961	*19814	*90006	***	***	25397
13 Depreciable assets.....	3748446	***	-	-	-	*24134	*338829	*242251	709159	*111463	***	***	1725609
14 Less: Accumulated depreciation	2073163	***	-	-	-	*17807	*198580	*144030	435919	*60959	***	***	953068
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	56555	***	-	-	-	-	*5167	*558	14631	*7425	***	***	22520
18 Intangible assets (Amortizable)...	70999	***	-	-	-	-	-	*162	*967	-	***	***	39208
19 Less: Accumulated amortization	21282	***	-	-	-	-	-	*15	*425	-	***	***	6673
20 Other assets.....	284658	***	-	-	-	-	*19213	*3280	33344	*5101	***	***	168157
21 Total liabilities.....	5158523	***	-	-	-	*24328	*452031	*299218	941917	*268216	***	***	2051422
22 Accounts payable.....	498442	***	-	-	-	*177	*93709	*47193	172302	*6059	***	***	81806
23 Mort, notes, and bonds under 1 yr	381300	***	-	-	-	-	*36685	*18394	63313	*11126	***	***	43054
24 Other current liabilities.....	247680	***	-	-	-	*231	*9275	*5822	52281	*21883	***	***	75699
25 Loans from stockholders.....	*32813	***	-	-	-	-	*24917	*3116	*696	*4084	***	***	-
26 Mort, notes, bonds, 1 yr or more.	1306092	***	-	-	-	-	*82292	*54285	112818	*7010	***	***	670809
27 Other liabilities.....	217363	***	-	-	-	-	*3284	*7922	*18198	*3080	***	***	129418
28 Net worth.....	2474833	***	-	-	-	*23920	*201869	*162487	522309	*214974	***	***	1050635
29 Capital stock.....	168652	***	-	-	-	*143	*26618	*20589	12941	*4684	***	***	45414
30 Paid-in or capital surplus.....	286589	***	-	-	-	-	*6195	*2354	35221	*4062	***	***	59247
31 Retained earnings, appropriated.	-	***	-	-	-	-	-	-	-	-	***	***	-
32 Retained earnings-unappropriated	1566046	***	-	-	-	*23777	*46351	*50295	*223074	*127422	***	***	1067173
33 Retained earnings (S CORP).....	581793	***	-	-	-	-	*123493	*89249	*253339	*80397	***	***	-
34 Less: Cost of treasury stock..	128247	***	-	-	-	-	*787	-	*2265	*1592	***	***	121199
35 Total receipts.....	8472951	***	-	-	-	*22162	*1207669	*439863	2359760	*200955	***	***	2464639
36 Business receipts.....	8402378	***	-	-	-	*21673	*1203317	*437749	2351465	*189544	***	***	2442294
37 Interest.....	13379	***	-	-	-	*242	*672	*1068	*3002	*382	***	***	3697
38 Interest on govt. obligations....	*2606	***	-	-	-	-	*839	-	-	*1552	***	***	3
39 Rents.....	6725	***	-	-	-	-	*228	-	*93	*1254	***	***	5034
40 Royalties.....	12076	***	-	-	-	-	-	-	-	-	***	***	5471
41 Net S-T cap gain less net LT loss	*398	***	-	-	-	-	-	-	-	*398	***	***	-
42 Net L-T cap gain less net ST loss	*3760	***	-	-	-	-	-	-	*198	*3562	***	***	-
43 Net gain, noncapital assets.....	10258	***	-	-	-	-	*929	-	*3241	*26	***	***	4109
44 Dividends, domestic corporations..	*2007	***	-	-	-	*248	-	-	*29	*1726	***	***	-
45 Dividends, foreign corporations..	491	***	-	-	-	-	-	-	-	-	***	***	269
46 Other receipts.....	18872	***	-	-	-	-	*1684	*1046	1733	*2511	***	***	3763
47 Total deductions.....	7903305	***	-	-	-	*21604	*1135249	*421411	2277065	*180168	***	***	2342710
48 Cost of goods.....	6240666	***	-	-	-	*8516	*890040	*324145	1911074	*139180	***	***	1804712
49 Compensation of officers.....	154744	***	-	-	-	-	*60740	*15115	44181	*5747	***	***	10732
50 Salaries and wages.....	288577	***	-	-	-	-	*25113	*11148	79748	*8201	***	***	107943
51 Repairs.....	25136	***	-	-	-	*395	*9125	*326	4769	*1906	***	***	4443
52 Bad debts.....	22691	***	-	-	-	*1533	*4774	*1060	*1753	*675	***	***	8294
53 Rent paid on business property...	63408	***	-	-	-	*2443	*15463	*4594	5382	*820	***	***	16873
54 Taxes paid.....	157219	***	-	-	-	*1115	*19955	*8774	45222	*5778	***	***	43239
55 Interest paid.....	153918	***	-	-	-	-	*14781	*6637	25423	*3251	***	***	55925
56 Contributions or gifts.....	5747	***	-	-	-	*12	*73	*211	*1126	*26	***	***	3631
57 Amortization.....	7493	***	-	-	-	-	*692	*375	*360	*166	***	***	3537
58 Depreciation.....	255895	***	-	-	-	*3075	*25135	*20379	61308	*4957	***	***	83094
59 Depletion.....	-	***	-	-	-	-	-	-	-	-	***	***	-
60 Advertising.....	83545	***	-	-	-	*53	*674	*287	3612	*658	***	***	52575
61 Pension, prof sh, stock, annuity.	24367	***	-	-	-	-	*1968	*1385	*4496	*787	***	***	10669
62 Employee benefit programs.....	96386	***	-	-	-	-	*8404	*6194	42478	*1242	***	***	24368
63 Net loss, noncapital assets.....	1462	***	-	-	-	-	-	*206	*206	*-0	***	***	15
64 Other deductions.....	322051	***	-	-	-	*4463	*58313	*2762	45926	*6773	***	***	112659
65 Total receipts less total deducts..	569646	***	-	-	-	*559	*72420	*18452	82695	*20787	***	***	121929
Constructive taxable income from	-	***	-	-	-	-	-	-	-	-	***	***	-
66 related foreign corporations....	-	***	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total.....	567040	***	-	-	-	*559	*71581	*18452	82695	*19235	***	***	121926
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	141390	***	-	-	-	-	*54872	*12818	*51695	*10401	***	***	-
71 Statutory special deductions, total	*3703	***	-	-	-	*173	*1809	-	*21	*1208	***	***	269
72 Net operating loss deduction....	*1809	***	-	-	-	-	*1809	-	-	-	***	***	-
73 Dividends received deduction....	*1893	***	-	-	-	*173	-	-	*21	*1208	***	***	269
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	421948	***	-	-	-	*386	*14900	*5634	*30980	*7626	***	***	121657
76 Income tax before credits, total...	147941	***	-	-	-	*58	*5523	*1932	*10517	*2593	***	***	42662
77 Regular tax.....	146491	***	-	-	-	*58	*4973	*1932	*10517	*2593	***	***	42490
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax.....	*1388	***	-	-	-	-	*730	-	-	-	***	***	-
81 Environmental tax.....	243	***	-	-	-	-	-	-	*-0	*4	***	***	173
82 Foreign tax credit.....	*59	***	-	-	-	-	-	-	*13	-	***	***	46
83 U.S. Possessions tax credit.....	39079	***	-	-	-	-	-	-	2207	-	***	***	-
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	*1829	***	-	-	-	-	*2	-	*7	-	***	***	1030
86 Prior year minimum tax credit....	*1499	***	-	-	-	*58	-	-	*201	*141	***	***	1100
87 Income tax after credits, total....	105475	***	-	-	-	-	*5521	*1932	*8089	*2456	***	***	40487

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1962	***	*411	*78	*270	*384	561	*96	84	32	***	***	12
2 Total assets.....	18834514	-	*3707	*18745	*88677	*260203	1189996	*634553	1343570	1217770	***	***	10466200
3 Cash.....	559535	-	*3707	*820	*1858	*8968	133794	*39260	61067	55105	***	***	106635
4 Notes and accounts receivable....	3930396	-	-	*5350	*17223	*120550	299952	*136862	355893	243843	***	***	1885268
5 Less: Allowance for bad debts..	103491	-	-	-	-	-	*1227	*1767	7303	4841	***	***	64530
6 Inventories.....	4010901	-	-	-	*15683	*60722	286859	*207498	425720	358900	***	***	1828187
7 U.S. govt. obligations, total....	*70288	-	-	-	-	-	*7247	*5040	*1366	*7738	***	***	42863
8 Tax-exempt securities.....	*21647	-	-	-	-	-	*7172	-	-	-	***	***	-
9 Other current assets.....	687785	-	-	*222	*37116	*5851	56525	*33274	25545	98174	***	***	301049
10 Loans to stockholders.....	43575	-	-	*1876	*6162	*213	*14431	*576	*1027	*10186	***	***	-
11 Mortgage and real estate loans...	*405	-	-	-	-	-	-	-	*259	-	***	***	-
12 Other investments.....	1497469	-	-	-	-	*19749	76810	*11336	73916	64316	***	***	901926
13 Depreciable assets.....	11510671	-	*1594	*30872	*32722	*86812	864908	*391122	1017417	732642	***	***	5857771
14 Less: Accumulated depreciation	6132018	-	*1594	*20395	*22086	*51869	583561	*197134	644714	417182	***	***	2831909
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	204264	-	-	-	-	*5227	17592	*3395	12780	18885	***	***	121164
18 Intangible assets (Amortizable)..	825427	-	-	-	-	*5736	*1571	*508	*7768	*22045	***	***	719564
19 Less: Accumulated amortization	117823	-	-	-	-	*1803	*1022	*253	*1579	*8732	***	***	87923
20 Other assets.....	1825484	-	-	-	-	*45	8946	*4837	14408	36691	***	***	1686135
21 Total liabilities.....	18834514	-	*3707	*18745	*88677	*260203	1189996	*634553	1343570	1217770	***	***	10466200
22 Accounts payable.....	2022657	-	-	*1846	*43285	*80432	203579	*89023	172648	199116	***	***	821093
23 Mort, notes, and bonds under 1 yr	857441	-	-	*5706	*4550	*21712	78180	*74634	111196	158306	***	***	195038
24 Other current liabilities.....	1432194	-	*9756	*537	*11934	*16139	77634	*30838	58977	170132	***	***	819615
25 Loans from stockholders.....	256258	-	*8028	-	-	*11355	*35941	*9399	*37350	*34228	***	***	87633
26 Mort, notes, bonds, 1 yr or more.	5651253	-	-	*1111	*1663	*51723	110306	*132272	209324	301186	***	***	4053918
27 Other liabilities.....	1475565	-	-	-	-	*0	*22000	-	*24066	*33780	***	***	1261726
28 Net worth.....	7139146	-	*-14076	*9544	*27245	*78840	662355	*298388	730008	321024	***	***	3227177
29 Capital stock.....	746659	-	*2054	*39	*86	*11880	15961	*43752	135152	70887	***	***	266037
30 Paid-in or capital surplus.....	3046564	-	-	-	*344	*-1062	99905	*18274	88213	117260	***	***	2493332
31 Retained earnings, appropriated.	3500	-	-	-	-	-	-	-	-	-	***	***	3500
32 Retained earnings-unappropriated	1951867	-	-	*9505	*10589	*45172	332413	*47474	346278	*-32400	***	***	135828
33 Retained earnings (S CORP).....	1685918	-	*-16130	-	*16225	*35023	*236258	*242738	*178243	*213143	***	***	376430
34 Less: Cost of treasury stock..	295362	-	-	-	-	*12172	*22182	*53850	*17878	*47866	***	***	47950
35 Total receipts.....	29683714	***	*72897	*51980	*339447	*827187	2992729	*1286916	2777889	2373818	***	***	13240123
36 Business receipts.....	29182050	***	*72674	*51980	*339216	*824814	2975704	*1271856	2757838	2337752	***	***	12985353
37 Interest.....	115246	-	-	-	*18	*183	3025	*182	5613	*3426	***	***	89507
38 Interest on govt. obligations....	5617	-	-	-	-	-	*768	-	*1258	*738	***	***	150
39 Rents.....	21557	-	-	-	-	*1790	*4210	*23	*928	*1463	***	***	11850
40 Royalties.....	*18725	-	-	-	-	-	*1337	-	-	-	***	***	8673
41 Net S-T cap gain less net LT loss	*2747	-	-	-	-	-	*7	-	-	6	***	***	2442
42 Net L-T cap gain less net ST loss	120177	-	-	-	-	-	*1254	-	*1186	14894	***	***	70083
43 Net gain, noncapital assets.....	36047	***	-	*213	*24	*1129	-	*688	*652	-	***	***	18672
44 Dividends, domestic corporations..	1687	-	-	-	-	-	*473	-	*6	-	***	***	478
45 Dividends, foreign corporations..	19890	-	-	-	-	-	*24	-	*509	*2080	***	***	10310
46 Other receipts.....	159971	***	*223	-	*375	4797	*14854	9863	12809	-	***	***	42606
47 Total deductions.....	28337581	***	*69829	*51279	*332533	*791589	2877029	*1195163	2658806	2248204	***	***	12653863
48 Cost of goods.....	22091357	***	*1500	*26208	*268071	*624325	2278983	*924611	2104541	1778844	***	***	9780527
49 Compensation of officers.....	419586	***	*39023	*2460	*9355	*36020	106845	*28994	39000	52688	***	***	54218
50 Salaries and wages.....	1262094	***	*5508	-	*10983	*38786	107227	*50105	103413	121757	***	***	598677
51 Repairs.....	103824	***	-	*5581	*319	*1958	16327	*6606	10293	2670	***	***	36639
52 Bad debts.....	70932	***	-	*238	*975	*186	12458	*1643	3518	2990	***	***	36481
53 Rent paid on business property...	176523	***	*3577	*3216	*2821	*11807	19370	*4108	16701	10790	***	***	82953
54 Taxes paid.....	548129	***	*3893	*2180	*4580	*14945	59259	*23655	36991	36416	***	***	276713
55 Interest paid.....	636695	***	-	*749	*597	*5939	31662	*14042	41300	47645	***	***	407352
56 Contributions or gifts.....	10273	-	-	-	-	*107	*520	*205	1198	*174	***	***	3575
57 Amortization.....	24069	-	-	-	-	*22	*1398	*134	1569	*2567	***	***	12643
58 Depreciation.....	893397	***	-	*4121	*3418	*6556	71519	*31023	62868	45195	***	***	486776
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising.....	143764	***	-	*70	*2489	*1777	9451	*9812	9306	4502	***	***	82459
61 Pension, prof sh, stock, annuity.	122376	***	*9756	-	-	-	12882	*4660	12731	6717	***	***	54355
62 Employee benefit programs.....	239546	***	-	*128	*4527	*4486	25898	*6574	31701	25782	***	***	80770
63 Net loss, noncapital assets.....	40358	-	-	-	-	*33	*1884	*296	*134	*953	***	***	35166
64 Other deductions.....	1554659	***	*6572	*6329	*24399	*44641	121346	*88696	183542	108515	***	***	624560
65 Total receipts less total deducts..	1346133	***	*3068	*701	*6913	*35597	115700	*91753	119083	125615	***	***	586260
Constructive taxable income from													
66 related foreign corporations.....	*2358	-	-	-	-	-	-	-	-	*180	***	***	619
67 Net income, total.....	1342874	***	*3068	*701	*6913	*35597	114932	*91753	117825	125056	***	***	586729
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	371805	***	*3068	-	*5324	*12880	*72667	*66155	*16367	*63148	***	***	65943
71 Statutory special deductions, total	164789	-	-	-	*376	*3292	*9621	*10480	*26743	*13464	***	***	72712
72 Net operating loss deduction....	146394	-	-	-	*376	*3292	*9290	*10480	*26230	*13002	***	***	62833
73 Dividends received deduction....	18395	-	-	-	-	-	*331	-	*513	*463	***	***	9879
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	807053	-	-	*701	*1213	*19459	32656	*15118	74714	*48443	***	***	448074
76 Income tax before credits, total...	284275	-	-	*105	*182	*5556	9281	*5031	27869	*17227	***	***	158558
77 Regular tax.....	276152	-	-	*105	*182	*5556	9280	*5028	25403	*16618	***	***	156665
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax.....	7150	-	-	-	-	-	-	-	*2441	*560	***	***	1221
81 Environmental tax.....	973	-	-	-	-	-	1	*3	*26	*50	***	***	672
82 Foreign tax credit.....	1211	-	-	-	-	-	*4	-	-	-	***	***	208
83 U.S. Possessions tax credit.....	547	-	-	-	-	-	214	333	-	-	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	2060	-	-	-	-	-	*7	-	*3	832	***	***	1030
86 Prior year minimum tax credit....	8746	-	-	-	-	-	*256	*223	*1003	937	***	***	5631
87 Income tax after credits, total....	271711	-	-	*105	*182	*5556	8800	*4475	26863	*15459	***	***	151689

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8762	*229	2657	1722	1644	815	1110	223	217	***	37	***	10
2 Total assets.....	41141760	-	67198	305115	592722	550400	2565902	1582827	3298432	***	2563711	***	20922188
3 Cash.....	2229286	-	33608	74280	68108	71805	213974	44199	171038	***	132251	***	899870
4 Notes and accounts receivable....	7982610	-	*10719	101428	175737	147991	821962	406134	957104	***	684013	***	2874477
5 Less: Allowance for bad debts.....	204505	-	-	*1524	*1157	*1284	*9433	2804	11352	***	19784	***	76887
6 Inventories.....	9788051	-	*13356	67866	137573	125293	886707	723852	1248388	***	850935	***	3196525
7 U.S. govt. obligations, total....	*113372	-	-	*90	-	-	-	-	*14865	***	33902	***	-
8 Tax-exempt securities.....	*9109	-	-	-	-	-	3117	-	*2815	***	683	***	-
9 Other current assets.....	1731433	-	-	*5424	29961	45388	89686	72350	224768	***	128997	***	657819
10 Loans to stockholders.....	215087	-	-	*21973	*24379	*17865	65026	*21725	28903	***	2453	***	2487
11 Mortgage and real estate loans...	*21920	-	-	-	-	-	-	-	*16598	***	-	***	-
12 Other investments.....	6120988	-	-	*3035	*26963	-	64759	66009	150715	***	222052	***	4841035
13 Depreciable assets.....	11729774	-	*46424	154401	326760	240703	1077316	336042	917993	***	783373	***	4857248
14 Less: Accumulated depreciation	5846536	-	*37711	118728	211346	132765	703219	173738	566852	***	403613	***	2145465
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	-	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	-	***	-
17 Land.....	233046	-	*212	*1214	*4446	*6177	15138	*7934	16530	***	17216	***	105272
18 Intangible assets (Amortizable)...	2374187	-	*164	*5441	*1703	*51302	22061	*57946	95799	***	119434	***	1376492
19 Less: Accumulated amortization	794134	-	*51	*4198	*1213	*27396	9478	*11145	18894	***	44267	***	496574
20 Other assets.....	5438072	-	*478	*-5588	10808	5320	28285	34325	50014	***	56065	***	4829889
21 Total liabilities.....	41141760	-	67198	305115	592722	550400	2565902	1582827	3298432	***	2563711	***	20922188
22 Accounts payable.....	4539003	-	*3175	47050	74406	151111	524887	351515	535763	***	324875	***	1612965
23 Mort, notes, and bonds under 1 yr	2600278	-	-	*38473	42900	60204	276325	227218	472191	***	304663	***	461377
24 Other current liabilities.....	3567864	-	*6048	19213	53495	37882	275234	147933	255109	***	204100	***	1942942
25 Loans from stockholders.....	875476	-	*21441	*86936	82139	40257	239681	*40582	169499	***	8422	***	113641
26 Mort, notes, bonds, 1 yr or more.	6947185	-	*16819	*9841	*42625	37564	272246	293439	271348	***	351457	***	3564407
27 Other liabilities.....	3208816	-	*442	*7706	*3997	*24169	27969	*-80624	68966	***	7593	***	2910458
28 Net worth.....	19403138	-	19275	95897	293161	199214	949561	602763	1525557	***	1362600	***	10316399
29 Capital stock.....	1334498	-	18000	35444	24600	32380	64713	87439	174621	***	167084	***	427658
30 Paid-in or capital surplus.....	6972078	-	*4485	*2358	*38213	*55591	98568	51683	115692	***	439794	***	4744862
31 Retained earnings, appropriated.	*130	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings-unappropriated	8836233	-	*-1802	19875	125158	60161	346813	332832	436740	***	445230	***	5654183
33 Retained earnings (S CORP).....	3446035	-	*-1373	*38512	*116108	76645	476894	260176	935465	***	344659	***	-
34 Less: Cost of treasury stock..	1185836	-	*35	*292	*10918	*25563	37427	*129368	136961	***	34166	***	510305
35 Total receipts.....	62368267	*785192	554294	1662658	2025153	2070709	7332185	4299116	7445273	***	4688563	***	18670138
36 Business receipts.....	60243018	*781590	539985	1638584	2005672	2043228	7245925	4223120	7388958	***	4589927	***	17286448
37 Interest.....	376872	*559	*292	*1450	*613	*1209	5559	4589	4893	***	22636	***	291486
38 Interest on govt. obligations....	28711	9	-	-	*181	-	*834	*9	*264	***	1753	***	22014
39 Rents.....	34100	*1063	-	*218	-	-	*749	*457	1219	***	1488	***	27122
40 Royalties.....	626317	-	-	*12	-	-	*76	*50755	-	***	4444	***	532354
41 Net S-T cap gain less net LT loss	*803	-	-	-	-	-	-	-	-	***	*388	***	65
42 Net L-T cap gain less net ST loss	23505	-	-	*8357	-	-	*9977	*1264	*1412	***	73	***	2079
43 Net gain, noncapital assets.....	19232	-	-	*282	*433	*8134	1910	*399	445	***	1012	***	3648
44 Dividends, domestic corporations.	11868	-	-	-	-	-	*17	*541	*182	***	214	***	612
45 Dividends, foreign corporations..	385075	-	-	-	-	-	-	9	-	***	-	***	365661
46 Other receipts.....	618768	-	-	-	*18254	*18138	66751	17975	47900	***	67017	***	138649
47 Total deductions.....	58242376	*771243	508372	1573164	1920894	1988921	7073773	4102702	7127101	***	4373029	***	16852204
48 Cost of goods.....	42537638	*626289	390486	1161080	1240350	1437568	5259798	3157134	5598457	***	3288403	***	11577640
49 Compensation of officers.....	1379291	*12126	*13287	70991	92395	84954	344498	154254	261743	***	58603	***	97015
50 Salaries and wages.....	3934242	*18569	*22284	114421	178650	143886	433940	217525	336946	***	304513	***	1382927
51 Repairs.....	187156	*678	*1129	6490	11232	7666	11937	5876	10130	***	8719	***	85530
52 Bad debts.....	113384	*29	-	*1193	*2362	*5204	15773	7685	13769	***	11996	***	29567
53 Rent paid on business property...	780837	*17658	*18209	55544	65424	29048	78007	39991	58855	***	45091	***	224705
54 Taxes paid.....	1264255	*19523	*6965	46355	63453	64549	145209	77402	136436	***	81677	***	387249
55 Interest paid.....	1136278	*13713	*1684	2095	14089	17953	84216	71828	104863	***	83500	***	469089
56 Contributions or gifts.....	43885	3	*40	*169	*213	*355	868	605	1539	***	1819	***	31483
57 Amortization.....	104567	*154	*10	*600	*133	*5321	3054	*876	6352	***	6113	***	53421
58 Depreciation.....	984876	*7724	*4098	13684	24654	25995	74788	25601	68141	***	68895	***	429749
59 Depletion.....	*2	-	-	*2	-	-	-	-	-	***	-	***	-
60 Advertising.....	977900	*518	*7397	*3043	6987	6275	29155	19529	44342	***	55728	***	616301
61 Pension, prof sh, stock, annuity.	228522	*497	*965	-	*759	*7807	15823	*18432	21086	***	9510	***	116022
62 Employee benefit programs.....	516330	*2307	*157	*4022	*11640	12370	83510	28079	50279	***	57897	***	151678
63 Net loss, noncapital assets.....	18607	*1385	-	-	*358	*65	*182	*5	*1155	***	1961	***	11039
64 Other deductions.....	4034605	*50069	*41661	93475	208195	139904	493015	277881	413008	***	288606	***	1194191
65 Total receipts less total deducts..	4125891	*13949	45922	89494	104259	81787	258413	196414	318172	***	315534	***	1817934
Constructive taxable income from													
66 related foreign corporations....	*255340	-	-	-	-	-	-	-	-	***	252	***	247900
67 Net income, total.....	4352520	*13940	45922	89494	104078	81787	257579	196405	317908	***	314032	***	2043820
68 Net income, Form 1120-A.....	*4393	-	*4381	*13	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	-	***	-
70 Net income, Form 1120S.....	1191906	*10252	*19211	*26521	*51888	67684	185075	87336	222431	***	113574	***	-
71 Statutory special deductions, total	183551	*3481	*16888	*26934	*1701	*1968	*1156	*3895	*9108	***	13299	***	32216
72 Net operating loss deduction....	166565	*3481	*16888	*26934	*1701	*1968	*1144	*3664	*8981	***	13142	***	28424
73 Dividends received deduction....	16986	-	-	-	-	-	*12	*231	*127	***	157	***	3791
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
75 Income subject to tax.....	2977164	*208	*9824	*36039	50489	12135	71348	105221	86423	***	187158	***	2011605
76 Income tax before credits, total...	1034723	*43	*1602	6853	12129	2179	21041	36085	29833	***	65077	***	717257
77 Regular tax.....	1017823	*43	*1602	*6790	12129	2179	20986	36041	29362	***	64400	***	703976
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	-	***	-
80 Alternative minimum tax.....	13628	-	-	*63	-	-	*55	*4	*469	***	476	***	10669
81 Environmental tax.....	3233	-	-	-	-	-	-	-	*1	***	202	***	2612
82 Foreign tax credit.....	260534	-	-	-	-	-	-	-	-	***	301	***	252542
83 U.S. Possessions tax credit.....	45343	-	-	132	-	426	1675	10921	5914	***	4840	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit.....	4351	-	-	-	-	-	*355	-	*543	***	23	***	2462
86 Prior year minimum tax credit....	*423	*13	-	-	-	-	*21	7	-	***	141	***	-
87 Income tax after credits, total....	724072	*30	*1602	*6721	12129	*1752	18990	23987	23376	***	59772	***	462253

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	399	***	-	-	*172	*55	*60	*38	32	*15	9	***	***	
2 Total assets.....	21558367	-	-	-	*61472	*28974	*190074	*258567	525023	*548415	607141	***	***	
3 Cash.....	1143006	-	-	-	*3843	*4606	*6481	*4348	56052	*33906	9863	***	***	
4 Notes and accounts receivable....	2754944	-	-	-	*2381	*12890	*40214	*69156	167244	*145049	179610	***	***	
5 Less: Allowance for bad debts.....	100211	-	-	-	-	-	*15	*408	*1391	*4170	6203	***	***	
6 Inventories.....	3816954	-	-	-	*16210	*8852	*52750	*91134	165052	*210105	242025	***	***	
7 U.S. govt. obligations, total....	*29540	-	-	-	-	-	-	-	3	*29078	458	***	***	
8 Tax-exempt securities.....	1379	-	-	-	-	-	-	-	-	-	-	***	***	
9 Other current assets.....	674983	-	-	-	*186	*55	*12088	*28079	36296	*15421	12372	***	***	
10 Loans to stockholders.....	*70077	-	-	-	*10649	*259	*40324	*4354	12004	-	-	***	***	
11 Mortgage and real estate loans....	*583	-	-	-	-	-	-	-	*583	-	-	***	***	
12 Other investments.....	4514777	-	-	-	-	-	*1603	*7709	*25849	*28100	86511	***	***	
13 Depreciable assets.....	5625920	-	-	-	*62008	*16422	*133835	*72944	162311	*158961	159828	***	***	
14 Less: Accumulated depreciation	2607584	-	-	-	*32744	*14166	*102643	*34432	104808	*74862	89729	***	***	
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	***	***	
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	***	***	
17 Land.....	113018	-	-	-	-	-	*5302	*180	*1019	*3063	4003	***	***	
18 Intangible assets (Amortizable)...	1397362	-	-	-	-	-	*141	*18016	*3684	*1480	1236	***	***	
19 Less: Accumulated amortization	523317	-	-	-	-	-	*98	*9483	*3173	*914	108	***	***	
20 Other assets.....	4646935	-	-	-	*-1061	*55	*91	*6971	4297	*3200	7275	***	***	
21 Total liabilities.....	21558367	-	-	-	*61472	*28974	*190074	*258567	525023	*548415	607141	***	***	
22 Accounts payable.....	1035337	-	-	-	*4347	*1948	*24755	*58985	47738	*105519	58184	***	***	
23 Mort, notes, and bonds under 1 yr	851653	-	-	-	*5990	*16843	*43745	*29465	*49651	*48729	116997	***	***	
24 Other current liabilities.....	1821539	-	-	-	*4534	*635	*9355	*15053	33835	*31325	53175	***	***	
25 Loans from stockholders.....	*145878	-	-	-	-	-	*6479	*556	*1287	-	-	***	***	
26 Mort, notes, bonds, 1 yr or more.	3736726	-	-	-	-	-	*1278	*29944	*18060	*3561	*49630	77578	***	***
27 Other liabilities.....	3002720	-	-	-	*-0	-	-	*2594	*9669	*7235	598	***	***	
28 Net worth.....	10964514	-	-	-	*46601	*8270	*75797	*133854	379281	*305978	300610	***	***	
29 Capital stock.....	348406	-	-	-	*1138	*4039	*4866	*4292	6486	*52667	2489	***	***	
30 Paid-in or capital surplus.....	4806301	-	-	-	-	-	*19914	*2906	*6955	*14114	75428	***	***	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	***	***	
32 Retained earnings-unappropriated	5185910	-	-	-	*31654	-	*16003	2313	311711	*65874	110043	***	***	
33 Retained earnings (S CORP).....	793065	-	-	-	*14528	*4232	*37027	*124342	*86111	*183525	123582	***	***	
34 Less: Cost of treasury stock..	169167	-	-	-	*719	-	*2014	-	*31982	*10202	10932	***	***	
35 Total receipts.....	21625119	***	-	-	*219232	*55557	*275759	*905428	974813	*1061350	1139678	***	***	
36 Business receipts.....	20192061	***	-	-	*219228	*55557	*275180	*903314	969474	*1054645	1071453	***	***	
37 Interest.....	293718	-	-	-	-	-	*16	-	*2422	*991	9251	***	***	
38 Interest on govt. obligations....	5230	***	-	-	-	-	-	*9	*67	*104	1592	***	***	
39 Rents.....	*24569	-	-	-	-	-	-	-	*657	-	-	***	***	
40 Royalties.....	526669	-	-	-	-	-	-	-	-	206	40	***	***	
41 Net S-T cap gain less net LT loss	41	-	-	-	-	-	-	-	-	-	-	***	***	
42 Net L-T cap gain less net ST loss	*2322	-	-	-	-	-	-	-	*1011	-	66	***	***	
43 Net gain, noncapital assets.....	5280	-	-	-	-	-	-	*1	*10	*28	150	***	***	
44 Dividends, domestic corporations.	*3060	-	-	-	-	-	-	-	*173	-	65	***	***	
45 Dividends, foreign corporations..	355046	-	-	-	-	-	-	-	-	532	-	***	***	
46 Other receipts.....	217123	***	-	-	*4	-	*562	*2104	*998	*4844	57061	***	***	
47 Total deductions.....	19595733	***	-	-	*197527	*52757	*272590	*844422	900452	*980216	1027821	***	***	
48 Cost of goods.....	13606918	***	-	-	*94329	*37792	*208239	*689737	693875	*796139	788021	***	***	
49 Compensation of officers.....	199994	***	-	-	*5658	*5401	*10337	*19522	*19201	*31543	9189	***	***	
50 Salaries and wages.....	1438424	***	-	-	*38742	-	*9517	*33413	49014	*37630	75695	***	***	
51 Repairs.....	96282	***	-	-	*1711	96282	*102	*2221	*1802	*1593	902	***	***	
52 Bad debts.....	40013	-	-	-	*887	-	*257	*1042	*2413	*2297	2224	***	***	
53 Rent paid on business property...	204317	***	-	-	*8452	-	*1190	*6833	4906	*2442	9326	***	***	
54 Taxes paid.....	489958	***	-	-	*10162	*2853	*8640	*13857	31722	*16230	23925	***	***	
55 Interest paid.....	534973	***	-	-	*6946	*880	*8084	*9192	6742	*11427	23177	***	***	
56 Contributions or gifts.....	29652	-	-	-	*13	-	-	-	*834	*18	1014	***	***	
57 Amortization.....	44553	***	-	-	*16	-	*47	*156	*166	*1262	226	***	***	
58 Depreciation.....	486379	***	-	-	*4038	*1362	*1106	*7953	11216	*15364	15512	***	***	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	***	***	
60 Advertising.....	629448	***	-	-	*135	*19	*777	*4018	*5773	*8041	3807	***	***	
61 Pension, prof sh, stock, annuity.	130467	***	-	-	-	-	*2660	*1402	*6041	*4028	2907	***	***	
62 Employee benefit programs.....	215908	***	-	-	-	-	*5535	*5657	*12838	*3282	19973	***	***	
63 Net loss, noncapital assets.....	*7898	-	-	-	-	-	-	-	58	*17	102	***	***	
64 Other deductions.....	1440550	***	-	-	*26439	*4451	*16099	*49419	53850	*48903	51822	***	***	
65 Total receipts less total deducts..	2029386	***	-	-	*21704	*2800	*3168	*61006	74361	*81134	111857	***	***	
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	***	***	
66 related foreign corporations.....	238006	-	-	-	-	-	-	-	-	-	-	***	***	
67 Net income, total.....	2262163	***	-	-	*21704	*2800	*3168	*60997	74294	*81031	110265	***	***	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***	
70 Net income, Form 1120S.....	273301	***	-	-	*15372	*2800	*1552	*60912	*33229	*44583	62917	***	***	
71 Statutory special deductions, total	14358	-	-	-	-	-	-	-	*121	532	339	***	***	
72 Net operating loss deduction....	5498	-	-	-	-	-	-	-	-	-	293	***	***	
73 Dividends received deduction....	*8860	-	-	-	-	-	-	-	*121	532	46	***	***	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***	
75 Income subject to tax.....	1974504	-	-	-	*6333	-	*1617	85	40944	*35916	47009	***	***	
76 Income tax before credits, total...	701837	-	-	-	*1025	-	*527	30	14035	*12481	16247	***	***	
77 Regular tax.....	688703	-	-	-	*1025	-	*527	30	14012	*12450	16199	***	***	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	*22	-	-	***	***	
80 Alternative minimum tax.....	*10691	-	-	-	-	-	-	-	-	-	-	***	***	
81 Environmental tax.....	2443	-	-	-	-	-	-	-	-	*32	48	***	***	
82 Foreign tax credit.....	246378	-	-	-	-	-	-	-	-	-	-	***	***	
83 U.S. Possessions tax credit.....	8004	-	-	-	-	-	343	30	5821	-	1811	***	***	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***	
85 General business credit.....	3020	-	-	-	-	-	-	-	-	-	-	***	***	
86 Prior year minimum tax credit....	-	-	-	-	-	-	-	-	-	-	-	***	***	
87 Income tax after credits, total....	444435	-	-	-	*1025	-	*184	-	*8214	*12481	14436	***	***	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2146	***	*910	*182	*299	*256	287	80	80	21	9	***	***
2 Total assets.....	8883338	***	*41759	*36413	*122088	*187213	777446	584436	1189322	808678	630507	***	***
3 Cash.....	449967	***	*19626	*11266	*12431	*14153	55791	23360	56014	12275	59366	***	***
4 Notes and accounts receivable....	2554516	***	*7289	*2454	*50568	*41952	279411	140525	348625	199029	157101	***	***
5 Less: Allowance for bad debts.....	40692	***	-	-	-	*376	*1509	*1088	2868	*1601	7125	***	***
6 Inventories.....	2928644	***	*11425	*6525	*44628	*63802	362071	275999	510460	300952	224120	***	***
7 U.S. govt. obligations, total....	*229	***	-	-	-	-	-	-	*229	-	-	***	***
8 Tax-exempt securities.....	*2815	***	-	-	-	-	-	-	*2815	-	-	***	***
9 Other current assets.....	592728	***	-	*611	*5490	*23852	17684	33083	79390	142122	60278	***	***
10 Loans to stockholders.....	57618	***	-	*15500	*310	*7420	*1188	*1736	*317	*2185	2190	***	***
11 Mortgage and real estate loans...	*21336	***	-	-	-	-	-	-	*16014	-	-	***	***
12 Other investments.....	955989	***	-	-	-	-	*13969	*53310	62951	39389	41733	***	***
13 Depreciable assets.....	1853691	***	*21797	*1673	*29224	*75854	122856	71910	240640	199109	134793	***	***
14 Less: Accumulated depreciation	1060064	***	*19067	*1631	*23615	*47833	84736	48634	152511	124690	79451	***	***
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	-	***	***
17 Land.....	47208	***	*212	-	*2965	*4748	*483	335	*3204	*8411	197	***	***
18 Intangible assets (Amortizable)...	166160	***	-	-	*120	*256	*2590	*3013	*11537	*57794	31589	***	***
19 Less: Accumulated amortization	67222	***	-	-	*43	*256	*1677	*803	*2687	*45956	7939	***	***
20 Other assets.....	420414	***	*477	*15	*9	*3642	9325	31691	15192	*19658	13653	***	***
21 Total liabilities.....	8883338	***	*41759	*36413	*122088	*187213	777446	584436	1189322	808678	630507	***	***
22 Accounts payable.....	2059901	***	*2871	*2212	*24019	*63171	216692	163427	244738	124846	111302	***	***
23 Mort, notes, and bonds under 1 yr	721883	***	-	-	*1526	*21390	*55898	*48621	148048	*158062	124812	***	***
24 Other current liabilities.....	878827	***	*4607	*1671	*15598	*8285	80188	93397	112961	54580	26618	***	***
25 Loans from stockholders.....	305248	***	*10373	-	*17218	*22743	*96338	*15545	*107771	*28851	6410	***	***
26 Mort, notes, bonds, 1 yr or more.	864381	***	-	*9306	*9700	*11106	*20404	*105151	*58602	*118175	72253	***	***
27 Other liabilities.....	59221	***	*1	*1515	*1797	*1156	*6739	*-85539	*2134	*4033	6051	***	***
28 Net worth.....	3995876	***	*23906	*21708	*52230	*59363	301188	243835	515069	320130	283060	***	***
29 Capital stock.....	434300	***	*16798	*15767	*11140	*11027	16248	7740	23095	16222	77131	***	***
30 Paid-in or capital surplus.....	598357	***	*4227	*1193	*606	*40846	*47708	*34789	24936	*36635	78660	***	***
31 Retained earnings, appropriated.	-	***	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings-unappropriated	2328941	***	*2211	*4748	*40484	*1775	*53580	299644	*144362	*103264	22510	***	***
33 Retained earnings (S CORP).....	1496277	***	*670	-	-	*5715	191839	*28006	415707	*222514	105087	***	***
34 Less: Cost of treasury stock...	861998	***	-	-	-	-	*8186	*126344	*93032	*58505	328	***	***
35 Total receipts.....	19659562	***	*230468	*64824	*516131	*899378	3233296	1912176	3113347	1704370	1444602	***	***
36 Business receipts.....	19232421	***	*216164	*55979	*503312	*891397	3221049	1852288	3093124	1639110	1436540	***	***
37 Interest.....	29954	***	*287	*467	*85	*163	313	*3620	*786	*1742	3427	***	***
38 Interest on govt. obligations....	*22125	***	-	-	-	-	-	-	*136	*296	-	***	***
39 Rents.....	4909	***	-	-	-	-	*575	*457	*258	-	325	***	***
40 Royalties.....	*79845	***	-	*12	-	-	-	*50546	-	*114	4	***	***
41 Net S-T cap gain less net LT loss	*413	***	-	-	-	-	*388	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	*19505	***	-	*8357	-	-	*8552	*1264	*393	-	7	***	***
43 Net gain, noncapital assets.....	673	***	-	9	-	-	*127	-	*165	*36	186	***	***
44 Dividends, domestic corporations.	*460	***	-	-	-	-	*17	*321	1	*120	-	***	***
45 Dividends, foreign corporations..	*28115	***	-	-	-	-	-	9	-	*2775	-	***	***
46 Other receipts.....	241143	***	*14018	-0	*12735	*7819	*2275	*3671	18484	*60178	4112	***	***
47 Total deductions.....	18516024	***	*206196	*55583	*494428	*852558	3154846	1805400	3005258	1590818	1378983	***	***
48 Cost of goods.....	14021903	***	*139244	*36161	*403092	*621837	2409124	1311820	2412173	1263492	1015260	***	***
49 Compensation of officers.....	575607	***	*12535	*1148	*12406	*20518	154009	87845	168452	*26939	22416	***	***
50 Salaries and wages.....	1293451	***	*9749	*2355	*15267	*99451	191895	98247	136802	80211	120666	***	***
51 Repairs.....	13480	***	*799	*14	*951	*1192	5721	1951	2793	*1627	2399	***	***
52 Bad debts.....	27442	***	-	-	-	*58	*8114	*2707	4483	*3910	1286	***	***
53 Rent paid on business property...	283711	***	*9328	*3266	*8058	*9590	40070	19978	27765	14924	19819	***	***
54 Taxes paid.....	315072	***	*3068	*1420	*7019	*35148	45800	48014	33846	26548	21030	***	***
55 Interest paid.....	237706	***	*375	*7	*1794	*8455	23875	*28372	37822	29850	26981	***	***
56 Contributions or gifts.....	7818	***	*36	-	*102	*50	*47	*548	*402	*623	261	***	***
57 Amortization.....	22693	***	-	-	*21	-	*739	*603	*1716	*720	1609	***	***
58 Depreciation.....	140664	***	*1322	*35	*3786	*8551	10540	5009	15076	10625	12262	***	***
59 Depletion.....	*2	***	-	*2	-	-	-	-	-	-	-	***	***
60 Advertising.....	169716	***	*3403	-	*877	*1322	10511	*5228	4584	9400	26280	***	***
61 Pension, prof sh, stock, annuity.	43668	***	*965	-	-	-	*2463	*12844	5121	*1820	1261	***	***
62 Employee benefit programs.....	107431	***	*157	419	*2501	*4687	*15741	14206	11930	*10316	6979	***	***
63 Net loss, noncapital assets.....	5221	***	-	-	*358	-	*18	-	14	*33	365	***	***
64 Other deductions.....	1232439	***	*25215	*10755	*38197	*41699	236176	168027	142278	109780	100110	***	***
65 Total receipts less total deducts..	1143538	***	*24272	*9241	*21703	*46820	78450	106776	108089	113552	65619	***	***
Constructive taxable income from													
66 related foreign corporations.....	*17082	***	-	-	-	-	-	-	-	*105	-	***	***
67 Net income, total.....	1138496	***	*24272	*9241	*21703	*46820	78450	106776	107953	113361	65619	***	***
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	503396	***	*1941	-	-	*42011	68573	*12916	93814	*29085	39250	***	***
71 Statutory special deductions, total	56717	***	*12992	*1422	*971	*1045	*12	*3425	*2639	*179	7774	***	***
72 Net operating loss deduction....	56295	***	*12992	*1422	*971	*1045	-	*3194	*2639	-	7774	***	***
73 Dividends received deduction....	*423	***	-	-	-	-	*12	*231	1	*179	-	***	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	578436	***	*9339	*7820	*20731	*3764	*9865	90434	*11554	*84098	18594	***	***
76 Income tax before credits, total...	196526	***	*1530	*2027	*5207	*806	*2980	31143	*3962	*29090	6663	***	***
77 Regular tax.....	195412	***	*1530	*2027	*5207	*806	*2980	31139	*3859	*29065	6391	***	***
78 Personal holding company tax.....	-	***	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	*650	***	-	-	-	-	-	*4	*103	-	244	***	***
81 Environmental tax.....	464	***	-	-	-	-	-	-	-0	*26	27	***	***
82 Foreign tax credit.....	*13728	***	-	-	-	-	-	*1143	-	*108	36	***	***
83 U.S. Possessions tax credit.....	30767	***	-	132	-	426	424	10465	93	16499	-	***	***
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	*214	***	-	-	-	-	-	-	-	*56	-	***	***
86 Prior year minimum tax credit.....	*231	***	-	-	-	-	-	-	-	-	1	***	***
87 Income tax after credits, total....	151586	***	*1530	*1895	*5207	*380	*2556	*19536	*3869	*12428	6625	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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	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.....	2655	*195	*951	*573	*579	*75	177	*40	45	***	***	***	**
2 Total assets.....	4431305	-	*8474	*101068	*196017	*46200	352178	*307796	742957	***	***	***	**
3 Cash.....	182937	-	*3328	*8137	*24324	*9988	40982	*7549	6375	***	***	***	**
4 Notes and accounts receivable....	1087833	-	-	*58259	*54094	*19573	83397	*58622	208927	***	***	***	**
5 Less: Allowance for bad debts.....	40559	-	-	-	*585	-	*1461	*510	3066	***	***	***	**
6 Inventories.....	1522617	-	*378	*27251	*36138	*11089	140641	*184991	311052	***	***	***	**
7 U.S. govt. obligations, total.....	-	-	-	-	-	-	-	-	-	***	***	***	-
8 Tax-exempt securities.....	683	-	-	-	-	-	-	-	-	***	***	***	-
9 Other current assets.....	235264	-	-	*4639	*10966	*953	*20851	*5252	48724	***	***	***	**
10 Loans to stockholders.....	*10210	-	-	-	-	-	*7321	*805	*2084	***	***	***	-
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	***	***	***	-
12 Other investments.....	109127	-	-	-	*14320	-	*4604	*3199	*20853	***	***	***	**
13 Depreciable assets.....	1323750	-	*16433	*53742	*83112	*9139	143604	*54847	206426	***	***	***	**
14 Less: Accumulated depreciation	656247	-	*11777	*43870	*29252	*6169	100065	*9103	121583	***	***	***	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	***	***	***	-
17 Land.....	26662	-	-	-	*1481	-	*74	*6055	*2938	***	***	***	**
18 Intangible assets (Amortizable)..	576180	-	*164	*3002	*1583	*933	*5954	*816	*38629	***	***	***	**
19 Less: Accumulated amortization	149128	-	*51	*1801	*1170	*187	*3492	*10	*4009	***	***	***	**
20 Other assets.....	201978	-	*0	*-8291	*1006	*882	*9968	*-4716	25606	***	***	***	**
21 Total liabilities.....	4431305	-	*8474	*101068	*196017	*46200	352178	*307796	742957	***	***	***	**
22 Accounts payable.....	496333	-	-	*18557	*20386	*7712	56324	*50305	100150	***	***	***	**
23 Mort, notes, and bonds under 1 yr	473446	-	-	*30900	*9874	-	*42636	*51646	193350	***	***	***	**
24 Other current liabilities.....	367436	-	*1281	*3535	*12834	*9829	25954	*22788	45776	***	***	***	**
25 Loans from stockholders.....	216173	-	*505	*62901	*50036	*913	*48060	*19563	*31272	***	***	***	-
26 Mort, notes, bonds, 1 yr or more.	1008783	-	*10419	-	*15278	*7315	*32327	*82048	152466	***	***	***	**
27 Other liabilities.....	25716	-	*378	-	*2089	*364	*7540	*376	*22401	***	***	***	**
28 Net worth.....	1843417	-	*-4108	*-14824	*85520	*20067	139337	*81069	197543	***	***	***	**
29 Capital stock.....	193569	-	*573	*7677	*6521	*2710	12627	*4072	135847	***	***	***	**
30 Paid-in or capital surplus.....	900868	-	-	-	*35860	*4709	*1144	*3531	61985	***	***	***	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	***	***	***	-
32 Retained earnings-unappropriated	331217	-	*-4490	*-41733	*43906	*12648	*61554	*10320	*-131344	***	***	***	**
33 Retained earnings (S CORP).....	457465	-	*-191	*19231	*494	-	*66704	*63846	*139557	***	***	***	-
34 Less: Cost of treasury stock..	39702	-	-	-	*1261	-	*2692	*701	*8502	***	***	***	**
35 Total receipts.....	8475453	*326756	*138503	*817442	*578189	*153394	835852	*622037	1485644	***	***	***	**
36 Business receipts.....	8356542	*324166	*138503	*814925	*577831	*153332	781267	*612006	1473268	***	***	***	**
37 Interest.....	10757	*559	-	*11	*275	*62	*2098	175	*680	***	***	***	**
38 Interest on govt. obligations....	84	-	-	-	-	-	-	-	-	***	***	***	-
39 Rents.....	3284	*1054	-	-	-	-	-	-	*304	***	***	***	**
40 Royalties.....	17151	-	-	-	-	-	-	-	-	***	***	***	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	***	***	-
42 Net L-T cap gain less net ST loss	237	-	-	-	-	-	-	-	-	***	***	***	**
43 Net gain, noncapital assets.....	1778	-	-	*217	-	-	*426	*314	*27	***	***	***	**
44 Dividends, domestic corporations.	21	-	-	-	-	-	-	-	-	***	***	***	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	***	***	***	-
46 Other receipts.....	85598	*978	*0	*2289	*83	-	*52061	*9542	11366	***	***	***	**
47 Total deductions.....	8105683	*326119	*134442	*787904	*551609	*148506	779224	*612860	1428061	***	***	***	**
48 Cost of goods.....	5915738	*243446	*112672	*688121	*328306	*91847	502148	*486472	1116003	***	***	***	**
49 Compensation of officers.....	176657	*7186	*752	*18505	*12200	*10823	*50196	*8685	29667	***	***	***	**
50 Salaries and wages.....	543317	-	*6218	*10490	*89432	*8365	63224	*47644	57506	***	***	***	**
51 Repairs.....	24204	*441	*153	*1770	*4102	*572	1455	*695	1711	***	***	***	**
52 Bad debts.....	18189	-	-	-	*804	*5	*1531	*1749	*3116	***	***	***	**
53 Rent paid on business property...	138687	*14372	*2266	*21586	*14133	*3923	*10682	*7139	10348	***	***	***	**
54 Taxes paid.....	186125	*16974	*633	*11803	*22361	*4693	17750	*4563	38752	***	***	***	**
55 Interest paid.....	187869	*2925	*1260	*727	*965	*1488	17389	*18253	37934	***	***	***	**
56 Contributions or gifts.....	3179	-	-	*1	*34	*288	*127	11	*137	***	***	***	**
57 Amortization.....	18634	-	*10	*600	*96	-	*1263	*4	3547	***	***	***	**
58 Depreciation.....	129304	*6571	*1673	*5987	*9820	*1951	15246	*3173	16159	***	***	***	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	***	***	***	-
60 Advertising.....	112801	*146	*3967	*330	*2999	*2966	8646	*5801	15296	***	***	***	**
61 Pension, prof sh, stock, annuity.	13791	-	-	-	*385	*1184	*146	*1594	*1038	***	***	***	**
62 Employee benefit programs.....	54004	-	-	*511	*255	*1284	*15270	*3975	9410	***	***	***	**
63 Net loss, noncapital assets.....	4589	*1385	-	-	-	*65	-	-	*1082	***	***	***	**
64 Other deductions.....	578593	*32675	*4840	*27473	*65714	*19050	74151	*23101	86355	***	***	***	**
65 Total receipts less total deducts..	369770	*637	*4060	*29538	*26580	*4888	56628	*9177	57583	***	***	***	**
Constructive taxable income from													
66 related foreign corporations.....	252	-	-	-	-	-	-	-	-	***	***	***	-
67 Net income, total.....	369938	*637	*4060	*29538	*26580	*4888	56628	*9177	57583	***	***	***	**
68 Net income, Form 1120-A.....	*3896	-	*3896	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	***	-
70 Net income, Form 1120S.....	176012	-	*165	*12467	*11036	-	*52675	*5821	*42577	***	***	***	-
71 Statutory special deductions, total	74370	*637	*3896	*5580	*494	-	-	-	*6342	***	***	***	**
72 Net operating loss deduction....	*74355	*637	*3896	*5580	*494	-	-	-	*6342	***	***	***	**
73 Dividends received deduction....	15	-	-	-	-	-	-	-	-	***	***	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
75 Income subject to tax.....	119556	-	-	*11491	*15050	*4888	*3953	*3356	*8664	***	***	***	**
76 Income tax before credits, total...	38534	-	-	*2041	*4490	*849	*825	*1093	*3254	***	***	***	**
77 Regular tax.....	36796	-	-	*2041	*4490	*849	*803	*1093	*2910	***	***	***	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	***	-
80 Alternative minimum tax.....	*1601	-	-	-	-	-	*22	-	*344	***	***	***	**
81 Environmental tax.....	137	-	-	-	-	-	-	-	-	***	***	***	**
82 Foreign tax credit.....	334	-	-	-	-	-	-	27	-	***	***	***	**
83 U.S. Possessions tax credit.....	2941	-	-	-	-	-	306	427	-	***	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	***	-
85 General business credit.....	*218	-	-	-	-	-	*14	-	-	***	***	***	**
86 Prior year minimum tax credit.....	147	-	-	-	-	-	-	7	-	***	***	***	-
87 Income tax after credits, total....	34894	-	-	*2041	*4490	*849	*506	*633	*3254	***	***	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3562	*23	*797	*966	*594	430	586	*65	61	24	***	***	**
2 Total assets.....	6268750	-	*16965	*167635	*213146	288013	1246203	*432028	841131	769592	***	***	**
3 Cash.....	453377	-	*10654	*54877	*27510	43059	110719	*8942	52598	40825	***	***	**
4 Notes and accounts receivable....	1585317	-	*3430	*40715	*68694	*73576	418939	*137831	232308	178212	***	***	**
5 Less: Allowance for bad debts.....	23042	-	-	*1524	*572	*908	6448	*797	4027	2310	***	***	**
6 Inventories.....	1519837	-	*1554	*34090	*40598	*41551	331445	*171728	261825	229970	***	***	**
7 U.S. govt. obligations, total....	*83603	-	-	*90	-	-	-	-	*14632	*35437	***	***	-
8 Tax-exempt securities.....	*4231	-	-	-	-	-	3117	-	-	*1114	***	***	-
9 Other current assets.....	228458	-	-	*174	*13319	*20528	39063	*5936	60358	23295	***	***	**
10 Loans to stockholders.....	77183	-	-	*6473	*13419	*10185	*16194	*14830	*14498	*1320	***	***	-
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments.....	541095	-	-	*3035	*12643	-	44583	*1791	41062	*43173	***	***	**
13 Depreciable assets.....	2926412	-	*8194	*98985	*152416	139288	677021	*136340	308616	429688	***	***	**
14 Less: Accumulated depreciation	1522641	-	*6867	*73226	*125734	64597	415775	*81570	187950	232710	***	***	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	46158	-	-	*1214	-	*1430	*9280	*1364	*9368	7838	***	***	**
18 Intangible assets (Amortizable)...	234485	-	-	*2439	-	*50114	*13376	*36101	*41948	*596	***	***	**
19 Less: Accumulated amortization	54467	-	-	*2396	-	*26953	*4211	*848	*9024	*302	***	***	**
20 Other assets.....	168745	-	-	*2688	*10853	*741	8901	*380	4919	*13445	***	***	**
21 Total liabilities.....	6268750	-	*16965	*167635	*213146	288013	1246203	*432028	841131	769592	***	***	**
22 Accounts payable.....	947431	-	*303	*26281	*25653	*78280	227116	*78799	143136	100635	***	***	**
23 Mort, notes, and bonds under 1 yr	553296	-	-	*7573	*25511	*21971	134046	*97485	81142	*58652	***	***	**
24 Other current liabilities.....	502062	-	*160	*14007	*20530	*19134	159736	*16696	62538	50760	***	***	**
25 Loans from stockholders.....	208177	-	*10563	*24035	*14884	*16601	88804	*4918	*29169	*19203	***	***	-
26 Mort, notes, bonds, 1 yr or more..	1337295	-	*6399	*534	*17647	*17865	189571	*88181	56719	*129167	***	***	**
27 Other liabilities.....	121158	-	*63	*6191	*112	*22649	13691	*1945	*34762	*14457	***	***	**
28 Net worth.....	2599330	-	*-524	*89013	*108809	111514	433238	*144005	433664	396718	***	***	**
29 Capital stock.....	358223	-	*629	*12000	*5801	14605	30971	*71336	9193	76871	***	***	**
30 Paid-in or capital surplus.....	666552	-	*258	*1165	*1747	*10036	29802	*10457	21816	*253159	***	***	**
31 Retained earnings, unappropriated.	*130	-	-	-	-	-	-	-	-	*130	***	***	-
32 Retained earnings-unappropriated	990166	-	*477	*56859	*9113	*45738	215677	*20554	*112011	*177890	***	***	**
33 Retained earnings (S CORP).....	699228	-	*-1852	*19281	*101085	*66698	181324	*43982	*294090	*-95162	***	***	-
34 Less: Cost of treasury stock..	114968	-	*35	*292	*8938	*25563	*24535	*2322	*3445	*16170	***	***	-
35 Total receipts.....	12608133	*6487	*185323	*780392	*711602	962379	2987279	*859476	1871469	1328315	***	***	**
36 Business receipts.....	12461994	*6324	*185318	*767681	*705302	942942	2968430	*855512	1853093	1306762	***	***	**
37 Interest.....	42442	-	*5	*971	*254	*984	3132	*794	*1005	*4476	***	***	**
38 Interest on govt. obligations....	*1273	-	-	-	*181	-	*834	-	*61	*53	***	***	**
39 Rents.....	1338	-	-	*218	-	-	*174	-	-	*209	***	***	-
40 Royalties.....	*2651	-	-	-	-	-	*76	*209	-	-	***	***	-
41 Net S-T cap gain less net LT loss	*349	-	-	-	-	-	-	-	-	*132	***	***	**
42 Net L-T cap gain less net ST loss	*1441	-	-	-	-	-	*1425	-	*7	-	***	***	-
43 Net gain, noncapital assets.....	11501	-	-	*57	*433	*8134	*1356	*83	*244	*40	***	***	-
44 Dividends, domestic corporations..	*8327	-	-	-	-	-	-	*219	*7	*7693	***	***	**
45 Dividends, foreign corporations..	1915	-	-	-	-	-	-	-	-	-	***	***	**
46 Other receipts.....	74904	*163	-	*11465	*5433	*10319	11852	*2659	17052	8950	***	***	**
47 Total deductions.....	12024936	*6284	*167734	*729678	*677330	935099	2867113	*840020	1793330	1266797	***	***	**
48 Cost of goods.....	8993080	*3720	*138571	*436798	*414623	686092	2140287	*669105	1376406	965060	***	***	**
49 Compensation of officers.....	427033	*492	-	*51338	*62131	*48211	129955	*38202	44422	35180	***	***	**
50 Salaries and wages.....	659050	*299	*6317	*101576	*35209	*36070	169304	*38222	93625	83894	***	***	**
51 Repairs.....	35189	*29	*177	*4706	*4468	*5902	4660	*1009	3824	4379	***	***	**
52 Bad debts.....	27740	*29	-	*1193	*670	*5141	5871	*2187	3757	*3467	***	***	**
53 Rent paid on business property....	154123	-	*6615	*30691	*34780	*15535	26064	*6041	15836	7436	***	***	**
54 Taxes paid.....	273099	*5	*3264	*33133	*23909	21855	73019	*10966	32115	23378	***	***	**
55 Interest paid.....	175730	*319	*49	*1361	*4384	*7131	34868	*16011	22365	15278	***	***	**
56 Contributions or gifts.....	3236	-	*4	*168	*63	*17	694	*46	*165	*872	***	***	**
57 Amortization.....	18686	-	-	-	-	*5321	*1004	*114	*923	*4142	***	***	**
58 Depreciation.....	228530	*187	*1104	*7661	*7010	14129	47895	*9465	25690	25120	***	***	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising.....	65935	-	*27	*2713	*2976	*1969	9221	*4482	18690	4900	***	***	**
61 Pension, prof sh, stock, annuity..	40596	*12	-	-	*375	*6622	10554	*2592	8886	3895	***	***	**
62 Employee benefit programs.....	138986	*204	-	*3092	*8884	*6398	46962	*4240	16101	*11923	***	***	**
63 Net loss, noncapital assets.....	899	-	-	-	-	-	*164	*5	-	*361	***	***	**
64 Other deductions.....	783024	*986	*11606	*55247	*77845	74704	166589	*37333	130525	77513	***	***	**
65 Total receipts less total deducts..	583197	*204	*17590	*50714	*34272	27280	120166	*19456	78139	61518	***	***	**
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	***	***	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total.....	581924	*204	*17590	*50714	*34091	27280	119332	*19456	78078	61464	***	***	**
68 Net income, Form 1120-A.....	*497	-	*485	*13	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	239197	*204	*17105	*14054	*25481	*22874	62275	*7687	*52810	*25650	***	***	**
71 Statutory special deductions, total	38106	-	-	*19932	*235	*923	*1144	*470	*5	*7960	***	***	**
72 Net operating loss deduction.....	30418	-	-	*19932	*235	*923	*1144	*470	-	*1806	***	***	**
73 Dividends received deduction....	*7688	-	-	-	-	-	-	-	*5	*6155	***	***	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	304668	-	*485	*16729	*8375	*3483	55912	*11345	*25262	*27854	***	***	**
76 Income tax before credits, total...	97826	-	*73	*2785	*1407	*523	16709	*3818	*8582	*9458	***	***	**
77 Regular tax.....	96912	*73	*2722	*1407	*523	16676	*3779	*8581	*9454	-	***	***	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax.....	*686	-	-	*63	-	-	*33	-	-	-	***	***	**
81 Environmental tax.....	189	-	-	-	-	-	-	-	*1	*4	***	***	**
82 Foreign tax credit.....	95	-	-	-	-	-	-	-	-	-	***	***	-
83 U.S. Possessions tax credit.....	3631	-	-	-	-	-	603	-	-	-	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	*898	-	-	-	-	-	*341	-	*543	*2	***	***	-
86 Prior year minimum tax credit.....	*45	-	-	-	-	-	*21	-	-	*24	***	***	-
87 Income tax after credits, total....	93157	-	*73	*2785	*1407	*523	15744	*3818	*8039	*9433	***	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 13 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.....	11455	***	***	1428	1964	2049	1859	390	209	55	***	22	***
2 Total assets.....	67572713	***	***	180233	705408	1429805	4180825	2729229	3175056	1778530	***	3609804	***
3 Cash.....	1869654	***	***	*15965	64044	155803	392291	219659	196631	90408	***	213373	***
4 Notes and accounts receivable....	6400322	***	***	*10594	145267	334256	975714	475690	606157	255271	***	602134	***
5 Less: Allowance for bad debts.....	107687	***	***	-	*80	*2001	9194	7117	6214	7819	***	10590	***
6 Inventories.....	8161093	***	***	*21022	99488	250643	1040876	935978	842602	533149	***	621454	***
7 U.S. govt. obligations, total....	169348	***	***	-	-	-	*5358	-	*17702	*1797	***	120541	***
8 Tax-exempt securities.....	*48694	***	***	-	-	-	*4487	-	*2840	*2585	***	28396	***
9 Other current assets.....	6617835	***	***	*4391	10415	24508	86419	60397	155419	109753	***	213054	***
10 Loans to stockholders.....	182261	***	***	*20945	*23916	27646	31480	*48942	7743	*3530	***	716	***
11 Mortgage and real estate loans...	52308	***	***	-	*13732	*866	*27627	*218	-	-	***	3123	***
12 Other investments.....	9188153	***	***	*1111	*12784	*26076	292642	60455	191118	122883	***	448346	***
13 Depreciable assets.....	42298124	***	***	*201130	915013	1488994	3071888	1775255	1958691	1042866	***	1841174	***
14 Less: Accumulated depreciation	21709459	***	***	*123156	646812	954834	1899866	990529	1099750	591593	***	892587	***
15 Depletable assets.....	5177791	***	***	*40443	-	*3315	*3623	*26687	*75997	*79636	***	86139	***
16 Less: Accumulated depletion...	105072	***	***	*21448	-	*1339	*3275	*484	*23624	*14895	***	15280	***
17 Land.....	1033290	***	***	*2294	36150	51085	109122	93008	199710	85126	***	95526	***
18 Intangible assets (Amortizable)...	981082	***	***	*1397	*13460	11837	25220	3913	29594	*13049	***	124538	***
19 Less: Accumulated amortization	128609	***	***	*1285	*3142	8593	15928	1934	11758	*3852	***	15537	***
20 Other assets.....	7443583	***	***	*6831	21172	21544	42341	29094	32199	56636	***	145285	***
21 Total liabilities.....	67572713	***	***	180233	705408	1429805	4180825	2729229	3175056	1778530	***	3609804	***
22 Accounts payable.....	3966879	***	***	*2126	112586	148875	443554	266206	275911	130824	***	267389	***
23 Mort, notes, and bonds under 1 yr	3179610	***	***	*20237	47710	175200	416326	367293	487636	195898	***	195898	***
24 Other current liabilities.....	11041487	***	***	*8845	38612	95590	222370	163044	206887	128335	***	378568	***
25 Loans from stockholders.....	763372	***	***	*28225	98776	98297	192324	131911	152679	*14754	***	13602	***
26 Mort, notes, bonds, 1 yr or more.	15473854	***	***	*26805	158963	284385	512951	423277	694195	339875	***	780776	***
27 Other liabilities.....	4434007	***	***	*130	*14347	*-53	41693	70414	31215	36772	***	176214	***
28 Net worth.....	28713503	***	***	93865	234414	627511	2351807	1307084	1326533	932072	***	1837639	***
29 Capital stock.....	1494822	***	***	*14714	42633	88378	231243	117750	63549	32303	***	179992	***
30 Paid-in or capital surplus.....	7986519	***	***	*16584	*79386	47665	123252	58194	580177	*83938	***	424188	***
31 Retained earnings, appropriated.	*28025	***	***	-	-	*17361	*839	*1885	*375	*3266	***	4298	***
32 Retained earnings-unappropriated	16531706	***	***	*39810	-7162	301186	1114683	332906	71313	646624	***	1042369	***
33 Retained earnings (S CORP).....	3672179	***	***	*25420	136223	201227	927314	832548	634160	*223985	***	326877	***
34 Less: Cost of treasury stock..	999748	***	***	*2663	*16666	*28306	45525	*36199	*23040	*58043	***	140085	***
35 Total receipts.....	83644273	***	***	456838	2457334	4282865	11707538	6077558	6721472	3349622	***	6605399	***
36 Business receipts.....	81686128	***	***	454657	2433870	4222305	11586102	5978173	6613201	3300891	***	6407225	***
37 Interest.....	406488	***	***	*11	*1103	4099	24802	2167	16018	12280	***	34650	***
38 Interest on govt. obligations....	12928	***	***	-	-	-	*787	*828	*1582	*510	***	1467	***
39 Rents.....	81534	***	***	-	*172	*48	4531	*4388	3961	*1672	***	29147	***
40 Royalties.....	31655	***	***	-	-	-	-	*4	*460	-	***	5630	***
41 Net S-T cap gain less net LT loss	10707	***	***	-	-	*55	*3621	*258	*425	-	***	5929	***
42 Net L-T cap gain less net ST loss	415949	***	***	-	*264	*859	2980	*821	31909	*4935	***	23516	***
43 Net gain, noncapital assets.....	131585	***	***	*2007	11489	19515	40493	7548	5146	1755	***	2888	***
44 Dividends, domestic corporations.	29750	***	***	-	-	-	*416	*601	*1084	*307	***	10285	***
45 Dividends, foreign corporations..	53555	***	***	-	-	-	-	-	*1830	*2235	***	4357	***
46 Other receipts.....	783995	***	***	*163	*10436	35985	43806	82771	45855	25035	***	80304	***
47 Total deductions.....	7775064	***	***	405917	2324032	4041348	11081066	5768068	6309459	3199185	***	6185507	***
48 Cost of goods.....	5815068	***	***	*258979	1621868	2730777	8952270	4682278	5153459	2632753	***	4846060	***
49 Compensation of officers.....	1262813	***	***	*24895	114699	220553	346831	137339	119584	34837	***	46536	***
50 Salaries and wages.....	4137348	***	***	*18028	106144	222105	430569	210385	247946	124999	***	269675	***
51 Repairs.....	1362406	***	***	*10329	32600	84917	62918	41361	24545	19684	***	26381	***
52 Bad debts.....	79030	***	***	*173	*2458	4841	22165	6649	4500	3878	***	3072	***
53 Rent paid on business property...	548194	***	***	*4884	30360	34260	65181	31706	18197	6785	***	29490	***
54 Taxes paid.....	1708720	***	***	9894	56395	116858	200515	107186	111571	59897	***	127101	***
55 Interest paid.....	1593645	***	***	*8403	22379	46358	102643	72081	104222	47559	***	78552	***
56 Contributions or gifts.....	35764	***	***	*10	*1291	860	4712	565	1916	1619	***	3598	***
57 Amortization.....	63783	***	***	*16	*1080	2183	4240	*387	2772	4558	***	9201	***
58 Depreciation.....	2818730	***	***	*23090	90693	160456	265160	113277	140777	69967	***	141813	***
59 Depletion.....	443892	***	***	*5275	*184	*395	*1071	*8310	*1726	*14769	***	9367	***
60 Advertising.....	389483	***	***	*390	5022	10473	24304	14639	17656	19330	***	58757	***
61 Pension, prof sh, stock, annuity.	511087	***	***	-	*9560	21619	25496	23973	9698	14013	***	34986	***
62 Employee benefit programs.....	727371	***	***	*2269	22833	44538	82817	50799	69380	40934	***	78398	***
63 Net loss, noncapital assets.....	8716	***	***	-	-	*783	*2880	*62	1492	*308	***	253	***
64 Other deductions.....	3929014	***	***	39282	206467	339793	487293	267071	280017	103294	***	422265	***
65 Total receipts less total deducts..	5869209	***	***	50921	133302	241517	626471	309490	412013	150437	***	419892	***
Constructive taxable income from													
66 related foreign corporations.....	*19747	***	***	-	-	-	-	-	-	*1091	***	1246	***
67 Net income, total.....	5876028	***	***	50921	133302	241517	625685	308662	410431	151018	***	419670	***
68 Net income, Form 1120-A.....	*633	***	***	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S.....	1411026	***	***	*36159	93441	153523	386985	225683	278947	*32380	***	45246	***
71 Statutory special deductions, total	176921	***	***	*548	*16936	*14861	*11843	*10177	*10668	*8291	***	16519	***
72 Net operating loss deduction....	112401	***	***	*548	*16936	*14861	*11552	*9756	*7786	*7297	***	6485	***
73 Dividends received deduction....	64520	***	***	-	-	-	*291	*420	*2882	*995	***	10034	***
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax.....	4288847	***	***	*14214	22924	73133	226858	72803	121400	110457	***	357905	***
76 Income tax before credits, total...	1478070	***	***	*2438	4306	17872	70453	24933	41740	37727	***	125386	***
77 Regular tax.....	1469945	***	***	*2438	3975	17637	69538	24599	41194	37556	***	124902	***
78 Personal holding company tax....	-	***	***	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax.....	3142	***	***	-	*331	*235	*916	*334	*508	*99	***	41	***
81 Environmental tax.....	4983	***	***	-	-	-	-	-	*38	72	***	443	***
82 Foreign tax credit.....	18736	***	***	-	-	-	-	-	-	*855	***	1283	***
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit.	*2523	***	***	-	-	-	-	-	*55	-	***	1370	***
85 General business credit.....	4291	***	***	-	*514	*82	*46	*248	*3	*390	***	350	***
86 Prior year minimum tax credit....	68725	***	***	-	-	-	*535	*4	*2384	*1410	***	2810	***
87 Income tax after credits, total....	1383796	***	***	*2438	3792	17790	69873	24681	39298	35072	***	119573	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5599	*6	*1997	*1003	866	903	567	123	89	22	10	***	***
2 Total assets.....	28176871	-	*14279	*122194	305107	625342	1329847	882687	1423968	769555	662409	***	***
3 Cash.....	649129	-	*11802	*3141	28633	48686	133419	52204	68361	52462	24068	***	***
4 Notes and accounts receivable....	2043318	-	-	*2345	*20000	68533	227530	93631	193796	55433	50329	***	***
5 Less: Allowance for bad debts.....	31732	-	-	-	-	*1918	*1250	*829	*1966	*2388	497	***	***
6 Inventories.....	3066921	-	-	*5244	*37172	93887	349479	316822	387505	184294	99201	***	***
7 U.S. govt. obligations, total....	*38528	-	-	-	-	-	-	-	*12781	*1797	21288	***	***
8 Tax-exempt securities.....	*2308	-	-	-	-	-	*1100	-	-	*630	578	***	***
9 Other current assets.....	1339427	-	*800	*4057	*2522	11103	14095	20259	98675	*49480	52009	***	***
10 Loans to stockholders.....	87275	-	-	*16649	*21540	*19485	*21636	*3035	*3696	*280	238	***	***
11 Mortgage and real estate loans....	*48163	-	-	-	*13732	*866	*26924	-	-	-	-	***	***
12 Other investments.....	4880888	-	-	*1111	*4401	*21653	85090	*16349	109630	*77820	65103	***	***
13 Depreciable assets.....	20569847	-	*44606	*152490	566438	902688	1127371	634916	945319	408222	373189	***	***
14 Less: Accumulated depreciation	10029575	-	*43311	*91048	428386	586793	716002	325682	585432	229940	177221	***	***
15 Depletable assets.....	3465733	-	-	*40443	-	*3315	*221	*14959	*57116	*79636	108964	***	***
16 Less: Accumulated depletion....	98344	-	-	*21448	-	*1339	-	*484	*23624	*14895	24728	***	***
17 Land.....	686335	-	-	*2294	*19979	38720	63244	54958	139340	*54316	45770	***	***
18 Intangible assets (Amortizable)...	344834	-	*123	*1344	*47	*1377	*10088	*969	*13891	*11512	4038	***	***
19 Less: Accumulated amortization	47455	-	*123	*1259	-	*844	*5428	*501	*5946	*2362	1277	***	***
20 Other assets.....	1161271	-	*382	*6831	*19029	*5924	-7672	*2082	10827	*43256	21358	***	***
21 Total liabilities.....	28176871	-	*14279	*122194	305107	625342	1329847	882687	1423968	769555	662409	***	***
22 Accounts payable.....	1176863	-	*78	*1317	*14024	40158	105631	63767	121635	47097	27276	***	***
23 Mort, notes, and bonds under 1 yr	2007294	-	-	*19793	*31796	102448	118990	217177	249526	*69103	50360	***	***
24 Other current liabilities.....	1926361	-	*583	*4396	*11227	25524	32740	18708	45810	28203	15670	***	***
25 Loans from stockholders.....	302115	-	*585	*28225	*30660	*53596	53792	*17387	*93897	*13311	58	***	***
26 Mort, notes, bonds, 1 yr or more.	7611059	-	-	*17201	*64007	170411	190159	157751	383283	*213860	112772	***	***
27 Other liabilities.....	2527169	-	*-1083	-	*12609	*677	19650	*15016	8261	*14023	14109	***	***
28 Net worth.....	12626009	-	*14116	*51261	140783	232528	808884	392881	521555	383958	442164	***	***
29 Capital stock.....	660022	-	*2289	*2031	16707	22490	66956	17526	32494	12702	5310	***	***
30 Paid-in or capital surplus.....	2552717	-	-	*12745	*23938	*29048	60012	*19076	362227	*4374	9927	***	***
31 Retained earnings, appropriated.	*25639	-	-	-	-	*17361	*839	*1885	-	*3266	-	***	***
32 Retained earnings-unappropriated	8974734	-	*3368	*27080	*27508	163567	427569	*89639	-117700	*272895	336870	***	***
33 Retained earnings (S CORP).....	1098692	-	*8458	*12068	*76125	*13925	*272796	*268684	*245455	*91815	109366	***	***
34 Less: Cost of treasury stock..	685795	-	-	*2663	*3495	*13864	*19288	*3928	*921	*1094	19309	***	***
35 Total receipts.....	31524516	*37219	*219991	*291854	1084523	1935409	3666082	1745870	2408006	1079347	562927	***	***
36 Business receipts.....	30391401	*36434	*219981	*289836	1072566	1887029	3615928	1720145	2347325	1063087	529281	***	***
37 Interest.....	259403	*13	*10	*11	*135	2848	6166	*324	8772	*5302	5340	***	***
38 Interest on govt. obligations....	5044	-	-	-	-	-	*102	*213	*1061	*290	488	***	***
39 Rents.....	39392	-	-	-	-	*23	*2724	*2124	*1568	*69	532	***	***
40 Royalties.....	4996	-	-	-	-	-	-	*4	*460	-	591	***	***
41 Net S-T cap gain less net LT loss	10093	-	-	-	-	*55	*3593	-	*425	-	79	***	***
42 Net L-T cap gain less net ST loss	321640	-	-	-	*173	*859	*1570	*810	*31795	*4248	12999	***	***
43 Net gain, noncapital assets.....	101687	*69	-	*2007	*9951	*12042	28666	*6234	3518	*1239	2194	***	***
44 Dividends, domestic corporations.	26542	-	-	-	-	-	-	*126	*61	*307	3052	***	***
45 Dividends, foreign corporations..	39536	*390	-	-	-	-	-	*1830	*10	*10	1603	***	***
46 Other receipts.....	324782	*312	-	-	*1698	32553	7334	15890	11189	4796	6770	***	***
47 Total deductions.....	29442017	*35168	*190033	*258505	1023309	1859871	3478618	1677171	2249616	1039921	511086	***	***
48 Cost of goods.....	20627545	*28149	*64122	*156452	*680058	1143058	2772161	1385264	1874465	900999	381752	***	***
49 Compensation of officers.....	449973	*418	*34316	*15192	*58872	97965	86604	42068	37627	13097	5571	***	***
50 Salaries and wages.....	2064668	*1122	*13661	*10526	*50518	120529	147333	60313	63270	*15740	28456	***	***
51 Repairs.....	925802	*192	*3685	*9246	*20612	63641	30884	*17279	7875	*3344	13000	***	***
52 Bad debts.....	35637	*95	-	-	*1320	*971	7851	*3552	820	*758	460	***	***
53 Rent paid on business property....	277019	*26	*14664	*2622	*3511	11307	16248	*2890	1975	*378	1043	***	***
54 Taxes paid.....	669684	*868	*6134	*5917	26195	46329	59035	21710	35859	11808	11359	***	***
55 Interest paid.....	731900	*1142	*569	*7873	*9395	26669	35670	28325	55905	*26912	12135	***	***
56 Contributions or gifts.....	11910	*6	-	*10	*153	*273	935	*246	1296	*120	704	***	***
57 Amortization.....	33830	*49	-	*5	-	*139	*925	*113	796	*1166	428	***	***
58 Depreciation.....	1504395	*1037	*1616	*21952	57280	109239	105865	37514	69148	23929	21208	***	***
59 Depletion.....	215586	-	-	*5275	-	*395	*1071	*484	*1726	*14769	16540	***	***
60 Advertising.....	73830	*49	*109	*46	*2151	1697	3860	1230	2156	*1102	445	***	***
61 Pension, prof sh, stock, annuity.	238190	*49	-	-	*8006	*11259	*3197	*5369	3342	*631	2008	***	***
62 Employee benefit programs.....	330968	*507	*1291	-	*2914	*12526	18514	12580	15231	*9682	2714	***	***
63 Net loss, noncapital assets.....	1889	-	-	-	-	*178	*298	-	*264	*21	359	***	***
64 Other deductions.....	1249190	*1459	*49867	*23388	102323	213694	188168	58233	77861	15465	12905	***	***
65 Total receipts less total deducts..	2082499	*2051	*29958	*33349	61214	75538	187465	68700	158390	39425	51841	***	***
Constructive taxable income from													
66 related foreign corporations.....	2621	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	2080076	*2051	*29958	*33349	61214	75538	187363	68487	157329	39135	51353	***	***
68 Net income, Form 1120-A.....	*633	-	*633	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	390225	-	*28680	*22454	*51517	*29679	*103599	*49916	*77119	*13952	13310	***	***
71 Statutory special deductions, total	81725	*1523	*602	*548	*2977	*11321	*1355	*89	*5458	*370	4636	***	***
72 Net operating loss deduction.....	22850	*1133	*602	*548	*2977	*11321	*1355	-	*3594	*155	909	***	***
73 Dividends received deduction....	58875	*390	-	-	-	-	-	*89	*1864	*215	3727	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	1608817	*528	*676	*10347	*6720	34538	82409	*18483	75335	*24922	33407	***	***
76 Income tax before credits, total...	554041	*184	*101	*1858	*1129	8879	25248	*6256	25920	*8506	11540	***	***
77 Regular tax.....	551198	*184	*101	*1858	*1129	8644	25003	*6256	25707	*8497	11405	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	*853	-	-	-	-	*235	*245	-	*188	-	105	***	***
81 Environmental tax.....	1990	-	-	-	-	-	-	-	*25	*9	31	***	***
82 Foreign tax credit.....	5019	-	-	-	-	-	-	-	-	-	778	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	*2079	-	-	-	-	-	-	-	*34	-	-	***	***
85 General business credit.....	2450	*7	-	-	*235	*6	*46	*224	*3	*4	18	***	***
86 Prior year minimum tax credit.....	62086	-	-	-	-	-	*529	*4	*1491	-	-	***	***
87 Income tax after credits, total....	482407	*177	*101	*1858	*894	8873	24674	*6027	24391	*8502	10745	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2539	*21	*646	-	*392	667	577	147	49	*17	***	***	***
2 Total assets.....	32224903	-	*22918	-	*137480	472247	1345434	1006017	705527	*565475	***	***	***
3 Cash.....	616069	-	*2664	-	*11583	62872	72992	125412	48043	*21164	***	***	***
4 Notes and accounts receivable....	2759881	-	-	-	*58881	170282	367150	205975	154952	*91794	***	***	***
5 Less: Allowance for bad debts.....	56196	-	-	-	*80	-	*4179	*2584	*2414	*3587	***	***	***
6 Inventories.....	3375400	-	*19557	-	*12777	79538	388936	277217	176332	*212845	***	***	***
7 U.S. govt. obligations, total....	*20652	-	-	-	-	-	-	-	*4921	-	***	***	***
8 Tax-exempt securities.....	*5688	-	-	-	-	-	-	-	*2840	*1955	***	***	***
9 Other current assets.....	5004380	-	-	-	*3516	9705	41630	22828	13568	*42615	***	***	***
10 Loans to stockholders.....	61758	-	-	-	*2376	*6292	*2408	*45665	*1768	*3250	***	***	***
11 Mortgage and real estate loans...	3123	-	-	-	-	-	-	-	-	-	***	***	***
12 Other investments.....	3958815	-	-	-	*971	100887	*27634	*35108	*12282	***	***	***	***
13 Depreciable assets.....	17750474	-	*2952	-	*88238	348708	934843	638363	423869	*390355	***	***	***
14 Less: Accumulated depreciation	9597131	-	*2256	-	*49323	223608	621986	369687	214155	*229472	***	***	***
15 Depletable assets.....	*1703882	-	-	-	-	-	-	*10018	*18880	-	***	***	***
16 Less: Accumulated depletion...	498	-	-	-	-	-	-	-	-	-	***	***	***
17 Land.....	214520	-	-	-	*5992	*10441	23759	*18657	33799	*17040	***	***	***
18 Intangible assets (Amortizable)...	402070	-	-	-	*3340	*5813	*3305	*1211	*6086	*23	***	***	***
19 Less: Accumulated amortization	51248	-	-	-	*143	*5354	*2829	*647	*1248	-	***	***	***
20 Other assets.....	6053265	-	-	-	*322	*6588	38520	*5956	*3177	*5212	***	***	***
21 Total liabilities.....	32224903	-	*22918	-	*137480	472247	1345434	1006017	705527	*565475	***	***	***
22 Accounts payable.....	2002772	-	*96	-	*35509	63281	173595	115697	54682	*27799	***	***	***
23 Mort, notes, and bonds under 1 yr	660138	-	*82	-	*7480	*47210	165078	121192	118045	*78305	***	***	***
24 Other current liabilities.....	8278439	-	*684	-	*10882	41043	71568	62556	45412	*47806	***	***	***
25 Loans from stockholders.....	173559	-	*1343	-	*14822	*30330	42929	*23242	*46378	-	***	***	***
26 Mort, notes, bonds, 1 yr or more.	6528262	-	-	-	*38141	*67365	132905	133213	105575	*66581	***	***	***
27 Other liabilities.....	1710807	-	-	-	*1443	*-410	7802	*8356	*6640	*3668	***	***	***
28 Net worth.....	12870927	-	*20714	-	*29203	223427	751556	541761	328794	*341315	***	***	***
29 Capital stock.....	593506	-	*325	-	*13788	32662	95733	95913	8568	*9912	***	***	***
30 Paid-in or capital surplus.....	4853511	-	*13511	-	*1044	*7505	24930	*19100	64083	*36077	***	***	***
31 Retained earnings, appropriated.	2010	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings-unappropriated	6014139	-	*6519	-	*18113	*49011	312348	*97937	*38897	*227364	***	***	***
33 Retained earnings (S CORP).....	1577038	-	*358	-	*8774	*134511	*331426	345290	*220267	*82035	***	***	***
34 Less: Cost of treasury stock..	169277	-	-	-	*12516	*262	*12882	*16480	*3020	*14072	***	***	***
35 Total receipts.....	32704662	*19308	*284196	-	*366423	1359205	3519324	2363598	1334435	*1196057	***	***	***
36 Business receipts.....	32157618	*210	*284196	-	*365496	1356274	3482609	2338914	1316349	*1189611	***	***	***
37 Interest.....	86937	*759	-	-	*338	*481	7287	*479	*1742	*3865	***	***	***
38 Interest on govt. obligations....	*6054	-	-	-	-	-	*9	*615	*183	*165	***	***	***
39 Rents.....	34764	-	-	-	-	-	*294	*704	*2003	*177	***	***	***
40 Royalties.....	22801	-	-	-	-	-	-	-	-	-	***	***	***
41 Net S-I cap gain less net LT loss	*258	-	-	-	-	-	-	*258	-	-	***	***	***
42 Net L-T cap gain less net ST loss	90838	*10586	-	-	-	-	*38	-	*23	*681	***	***	***
43 Net gain, noncapital assets.....	7399	*374	-	-	*532	*162	*2115	*906	*403	*469	***	***	***
44 Dividends, domestic corporations..	*1134	-	-	-	-	-	*74	-	-	-	***	***	***
45 Dividends, foreign corporations..	*4230	-	-	-	-	-	-	-	-	*780	***	***	***
46 Other receipts.....	292629	*7379	-	-	*57	*2289	26899	21723	13732	*309	***	***	***
47 Total deductions.....	30040699	*4629	*266803	-	*342635	1249251	3355104	2248104	1234731	*1132151	***	***	***
48 Cost of goods.....	23091223	-	*183577	-	*244743	913199	2769407	1876248	950772	*870178	***	***	***
49 Compensation of officers.....	318020	*1654	*11156	-	*13146	51323	112145	36525	*20238	*14064	***	***	***
50 Salaries and wages.....	1295633	*1509	*9040	-	*14354	69178	121845	69816	70436	*61102	***	***	***
51 Repairs.....	348273	*8	*468	-	*3978	15226	9609	*12217	*5496	*9270	***	***	***
52 Bad debts.....	22838	-	-	-	-	*466	5453	*2054	1206	*2331	***	***	***
53 Rent paid on business property...	141779	*140	*5331	-	*8470	*8759	20231	17856	5276	*2050	***	***	***
54 Taxes paid.....	676497	-	*36856	-	*14175	40616	59265	42396	26742	*32707	***	***	***
55 Interest paid.....	662173	*222	*34	-	*2201	11303	29372	17901	15594	*11203	***	***	***
56 Contributions or gifts.....	16585	-	*53	-	*387	*129	652	*171	*90	*802	***	***	***
57 Amortization.....	8246	-	-	-	*82	*1250	*108	*79	*565	*247	***	***	***
58 Depreciation.....	991492	*109	*363	-	*7554	32202	65507	35124	29955	*27547	***	***	***
59 Depletion.....	219989	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising.....	231848	-	*405	-	*753	2773	12851	3818	3031	*9986	***	***	***
61 Pension, prof sh, stock, annuity.	219065	-	-	-	-	*3640	10237	*11857	*3582	*6313	***	***	***
62 Employee benefit programs.....	209624	*499	-	-	*9346	*13245	22793	24270	27202	*18965	***	***	***
63 Net loss, noncapital assets.....	2689	-	-	-	-	-	*18	*62	*546	*85	***	***	***
64 Other deductions.....	1584724	*489	*19520	-	*23446	85942	115611	97710	74000	*65301	***	***	***
65 Total receipts less total deducts..	2663963	*14679	*17392	-	*23788	109955	164220	115495	99704	*63906	***	***	***
Constructive taxable income from													
66 related foreign corporations.....	9778	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total.....	2667687	*14679	*17392	-	*23788	109955	164211	114879	99521	*63741	***	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S.....	494193	-	*14463	-	*16424	*97319	*89455	91341	*91124	*5604	***	***	***
71 Statutory special deductions, total	64076	*14679	*408	-	*3413	*2908	*7363	*5756	*2117	*1085	***	***	***
72 Net operating loss deduction....	60536	*14679	*408	-	*3413	*2908	*7311	*5756	*2117	*305	***	***	***
73 Dividends received deduction....	3540	-	-	-	-	-	*52	-	-	*780	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax.....	2109421	-	*2521	-	*3952	*9728	67393	*17782	*6279	*57054	***	***	***
76 Income tax before credits, total...	734815	-	*378	-	*748	*1661	20963	*5982	*2389	*19440	***	***	***
77 Regular tax.....	730557	-	*378	-	*604	*1661	20292	*5945	*2069	*19399	***	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax.....	1672	-	-	-	*144	-	*671	*37	*318	-	***	***	***
81 Environmental tax.....	2586	-	-	-	-	-	-	-	*2	*41	***	***	***
82 Foreign tax credit.....	7681	-	-	-	-	-	-	-	-	-	***	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit.	337	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit.....	1252	-	-	-	-	*76	-	*23	-	*100	***	***	***
86 Prior year minimum tax credit....	*2127	-	-	-	-	-	-	-	-	*1113	***	***	***
87 Income tax after credits, total....	723419	-	*378	-	*748	*1585	20963	*5959	*2389	*18228	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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

	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.....	3316	***	***	*425	707	479	715	120	72	*15	18	***	**
2 Total assets.....	7170939	***	***	*58039	262822	332217	1505544	840525	1045562	*443501	1229949	***	**
3 Cash.....	604456	***	***	*12824	*23828	*4245	185881	42043	80227	*16782	106211	***	**
4 Notes and accounts receivable....	1597123	***	***	*8249	*66386	95441	381034	176084	257410	*108044	235378	***	**
5 Less: Allowance for bad debts.....	19760	***	***	-	-	*83	*3764	*3704	*1834	*1844	5868	***	**
6 Inventories.....	1718772	***	***	*15777	*49539	77218	302461	341940	278765	*136010	253298	***	**
7 U.S. govt. obligations, total.....	*110167	***	***	-	-	-	*5358	-	-	-	-	***	-
8 Tax-exempt securities.....	*40697	***	***	-	-	-	*3387	-	-	-	9808	***	-
9 Other current assets.....	274029	***	***	*335	*4378	*3699	30695	17310	43176	*17658	119480	***	**
10 Loans to stockholders.....	33227	***	***	*4296	-	*1869	*7436	*242	*2279	-	9153	***	-
11 Mortgage and real estate loans....	*1022	***	***	-	-	-	*703	*218	-	-	101	***	-
12 Other investments.....	348451	***	***	-	*8383	*3453	106665	*16472	46379	*32780	51927	***	**
13 Depreciable assets.....	3977803	***	***	*48639	260337	237599	1009674	501976	589503	*244289	486838	***	**
14 Less: Accumulated depreciation	2082752	***	***	*32108	169103	144434	561878	295160	300163	*132182	215464	***	**
15 Depletable assets.....	*8176	***	***	-	-	-	*3401	*1710	-	-	-	***	**
16 Less: Accumulated depletion....	*6229	***	***	-	-	-	*3275	-	-	-	-	***	**
17 Land.....	132435	***	***	-	*10180	*1925	22119	19393	26571	*13770	18114	***	**
18 Intangible assets (Amortizable)..	234178	***	***	*52	*10073	*4647	*11826	*1733	*9617	*1514	88258	***	**
19 Less: Accumulated amortization	29906	***	***	*26	*2999	*2396	*7671	*786	*4564	*1489	4761	***	**
20 Other assets.....	229048	***	***	-	*1820	*9033	11492	*21056	18195	*8168	77477	***	**
21 Total liabilities.....	7170939	***	***	*58039	262822	332217	1505544	840525	1045562	*443501	1229949	***	**
22 Accounts payable.....	787245	***	***	*809	*63053	45436	164128	86742	99594	*55929	114227	***	**
23 Mort, notes, and bonds under 1 yr	512179	***	***	*444	*8433	*25542	132258	*28924	120065	*48490	112703	***	**
24 Other current liabilities.....	836686	***	***	*4449	16503	*29023	118062	81780	115665	*52326	197520	***	**
25 Loans from stockholders.....	287698	***	***	-	*53294	*14371	95603	*91281	*12403	*1443	6455	***	-
26 Mort, notes, bonds, 1 yr or more.	1334533	***	***	*9604	*56816	*46609	189886	*132314	205337	*59433	175143	***	**
27 Other liabilities.....	196031	***	***	*130	*294	*320	*14241	*47043	16314	*19081	10767	***	**
28 Net worth.....	3216566	***	***	*42604	64428	171556	791366	372442	476184	*206799	613135	***	**
29 Capital stock.....	241295	***	***	*12683	12138	33225	68555	4310	22487	*9689	26683	***	**
30 Paid-in or capital surplus.....	580291	***	***	*3839	*54405	*11112	38310	*20018	153866	*43487	130331	***	**
31 Retained earnings, appropriated.	*375	***	***	-	-	-	-	-	*375	-	-	***	-
32 Retained earnings-unappropriated	1542833	***	***	*12730	*52783	*88608	374766	*145330	*150116	*146365	343056	***	**
33 Retained earnings (S CORP).....	996449	***	***	*13352	*51324	*52792	323091	*218574	168438	*50135	118743	***	**
34 Less: Cost of treasury stock..	144676	***	***	-	*655	*14181	*13356	*15791	*19099	*42877	5678	***	-
35 Total receipts.....	19415095	***	***	*164984	1006388	988252	4522131	1968089	2979032	*1074218	2776265	***	**
36 Business receipts.....	19137109	***	***	*164821	995808	979002	4487566	1919113	2949528	*1048194	2724592	***	**
37 Interest.....	60147	***	***	*630	*771	11349	*1364	5504	*3114	*3114	13957	***	**
38 Interest on govt. obligations....	1830	***	***	-	-	-	*676	-	*338	*55	90	***	-
39 Rents.....	7378	***	***	-	*172	*25	*1513	*1561	*390	*1426	1904	***	**
40 Royalties.....	3857	***	***	-	-	-	-	-	-	-	-	***	-
41 Net S-T cap gain less net LT loss	*356	***	***	-	-	-	*28	-	-	-	328	***	-
42 Net L-T cap gain less net ST loss	3471	***	***	-	*90	-	*1372	*11	*90	*6	502	***	-
43 Net gain, noncapital assets.....	22500	***	***	-	*1007	*7311	9713	*408	*1225	*47	402	***	-
44 Dividends, domestic corporations.	2074	***	***	-	-	-	*342	*474	*1023	-	229	***	-
45 Dividends, foreign corporations..	*9789	***	***	-	-	-	-	-	-	*1445	6550	***	**
46 Other receipts.....	166583	***	***	*163	*8681	*1143	9573	45158	20933	*19930	27712	***	**
47 Total deductions.....	18292348	***	***	*147412	958088	932227	4247345	1842794	2825112	*1027113	2579281	***	**
48 Cost of goods.....	14436300	***	***	*102526	697067	674521	3410701	1420766	2328222	*861576	1997332	***	**
49 Compensation of officers.....	494819	***	***	*9703	*42680	71265	148083	58746	61719	*7676	32218	***	**
50 Salaries and wages.....	777046	***	***	*7502	*41273	*32398	161391	80256	114240	*48157	137782	***	**
51 Repairs.....	88331	***	***	*1083	*8010	*6050	22425	11864	11174	*7070	12057	***	**
52 Bad debts.....	20555	***	***	*173	*1138	*3404	8861	*1043	2473	*789	1839	***	**
53 Rent paid on business property...	129396	***	***	*2262	*18379	*14194	28703	*10960	10946	*4357	8952	***	**
54 Taxes paid.....	362540	***	***	*3977	16024	29913	82216	43080	48970	*15382	48081	***	**
55 Interest paid.....	199572	***	***	*530	10783	8386	37601	25855	32723	*9444	34091	***	**
56 Contributions or gifts.....	7269	***	***	-	*752	*459	3126	*149	*531	*697	723	***	**
57 Amortization.....	21707	***	***	*10	*999	*794	*3208	*195	1411	*3145	4707	***	**
58 Depreciation.....	322842	***	***	*1138	25858	19015	93788	40638	41674	*18491	35354	***	**
59 Depletion.....	*8316	***	***	-	*184	-	-	*7826	-	-	-	***	**
60 Advertising.....	83805	***	***	*344	*2117	*6002	7593	9591	12470	*8242	19735	***	**
61 Pension, prof sh, stock, annuity.	53832	***	***	-	*1554	*6720	12062	*6748	2773	*7069	9031	***	**
62 Employee benefit programs.....	186780	***	***	*2269	*10572	*18767	41511	*13949	26947	*12287	15501	***	**
63 Net loss, noncapital assets.....	4138	***	***	-	-	*604	*2564	-	*682	*203	43	***	**
64 Other deductions.....	1095099	***	***	*15894	80698	39735	183514	111128	128157	*22528	221834	***	**
65 Total receipts less total deducts..	1122747	***	***	*17572	48299	56025	274786	125296	153920	*47106	196984	***	**
Constructive taxable income from													
66 related foreign corporations.....	*7348	***	***	-	-	-	-	-	-	*1091	5526	***	**
67 Net income, total.....	1128265	***	***	*17572	48299	56025	274111	125296	153582	*48141	202421	***	**
68 Net income, Form 1120-A.....	-	***	***	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	526608	***	***	*13705	*25501	*26525	193930	*84426	110703	*12824	58994	***	-
71 Statutory special deductions, total	31120	***	***	-	*10546	*633	*3124	*4333	*3093	*6836	352	***	**
72 Net operating loss deduction....	29015	***	***	-	*10546	*633	*2885	*4001	*2075	*6836	192	***	-
73 Dividends received deduction....	2105	***	***	-	-	-	*239	*332	*1018	-	160	***	**
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	570609	***	***	*3867	*12253	*28867	77056	*36537	39785	*28481	143148	***	**
76 Income tax before credits, total...	189213	***	***	*580	*2428	*7333	24242	*12695	13431	*9780	49486	***	**
77 Regular tax.....	188190	***	***	*580	*2241	*7333	24242	*12398	13419	*9661	49308	***	**
78 Personal holding company tax....	-	***	***	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	*617	***	***	-	*187	-	-	*297	*2	*99	32	***	-
81 Environmental tax.....	406	***	***	-	-	-	-	-	*11	*21	146	***	**
82 Foreign tax credit.....	*6036	***	***	-	-	-	-	-	-	*855	4315	***	**
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit.	*106	***	***	-	-	-	-	-	*21	-	85	***	-
85 General business credit.....	*589	***	***	-	*279	-	-	-	-	*286	15	***	-
86 Prior year minimum tax credit.....	*4511	***	***	-	-	-	*6	-	*893	*297	697	***	**
87 Income tax after credits, total....	177970	***	***	*580	*2150	*7333	24236	*12695	12517	*8342	44375	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Furniture and
fixtures

MAJOR GROUP 14 RETURNS WITH 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.....	6499	*196	2992	*646	*714	565	1070	140	93	41	***	11	***
2 Total assets.....	21860526	-	114474	*137304	*223299	376985	2613030	1032977	1526559	1426693	***	1713566	***
3 Cash.....	1150095	-	12767	*33385	*19536	22894	22829	62422	89940	43020	***	142697	***
4 Notes and accounts receivable....	5411347	-	*28888	*35947	*63480	140778	785133	368649	371132	466906	***	449524	***
5 Less: Allowance for bad debts.....	148366	-	*255	-	-	*1007	8272	4759	9564	10661	***	18857	***
6 Inventories.....	4109867	-	*25911	*30511	*79876	131196	708031	319834	455389	314408	***	310843	***
7 U.S. govt. obligations, total....	*32937	-	-	-	-	-	*13501	100	*5975	*4366	***	-	***
8 Tax-exempt securities.....	*104650	-	*143	-	-	-	*33601	301	*26874	*8550	***	-	***
9 Other current assets.....	1266363	-	*1845	*765	*9957	3698	124924	36412	79301	42579	***	62122	***
10 Loans to stockholders.....	70974	-	*981	*3551	*690	*7392	33287	*1723	*5202	*5849	***	-	***
11 Mortgage and real estate loans...	*6623	-	*41	*4348	-	-	-	-	*25	*257	***	1056	***
12 Other investments.....	1688202	-	*8	-	-	*321	48968	*6450	55551	49823	***	158915	***
13 Depreciable assets.....	11961404	-	139634	*53833	*140320	178862	1395174	476056	809711	788725	***	902533	***
14 Less: Accumulated depreciation	6683221	-	102737	*28669	*91840	110215	871291	271210	470016	385225	***	417750	***
15 Depletable assets.....	*9625	-	-	-	-	-	-	-	*9561	-	***	-	***
16 Less: Accumulated depletion...	*1056	-	-	-	-	-	-	-	*1056	-	***	-	***
17 Land.....	309428	-	*706	-	*1541	*1234	62831	9253	22520	24007	***	30742	***
18 Intangible assets (Amortizable)...	1608289	-	*6659	-	*567	*111	22129	26089	77516	*40013	***	51640	***
19 Less: Accumulated amortization	339549	-	*1918	-	*503	*111	13852	*18317	*2801	*2791	***	18142	***
20 Other assets.....	1302912	-	*1800	*3632	*-326	*1831	36036	11471	9805	36866	***	58244	***
21 Total liabilities.....	21860526	-	114474	*137304	*223299	376985	2613030	1032977	1526559	1426693	***	1713566	***
22 Accounts payable.....	2193739	-	*6015	*13309	*41141	73358	407993	209439	147415	169103	***	125478	***
23 Mort, notes, and bonds under 1 yr	1178585	-	*785	*5254	*23805	36203	227718	120619	215780	89141	***	134369	***
24 Other current liabilities.....	2093096	-	8811	*16860	*27702	58206	249460	81816	101369	148833	***	144889	***
25 Loans from stockholders.....	225070	-	*36256	*40779	*16684	*14228	73457	*11934	*13849	*1278	***	10842	***
26 Mort, notes, bonds, 1 yr or more.	3400115	-	*43862	*15193	*45222	*40385	259228	122152	152591	291241	***	285324	***
27 Other liabilities.....	883579	-	*1950	-	*-0	*650	23193	*12823	34039	23450	***	61822	***
28 Net worth.....	11886340	-	16794	*45908	*68746	153955	1371981	474194	861515	703647	***	950842	***
29 Capital stock.....	669868	-	14552	*20442	*10286	25534	129064	52120	70335	27393	***	9034	***
30 Paid-in or capital surplus.....	2338751	-	*4757	*3838	*32077	*43832	56983	64564	82255	75566	***	237846	***
31 Retained earnings, appropriated.	*863	-	-	-	-	-	-	-	*855	-	***	-	***
32 Retained earnings-unappropriated	7691980	-	*73349	*6873	*10505	31754	535265	231921	440341	368155	***	536655	***
33 Retained earnings (S CORP).....	1725054	-	*8809	*14755	*22195	*53208	699949	*145190	*284069	*296349	***	172960	***
34 Less: Cost of treasury stock..	540177	-	*84674	-	*6317	*373	*49279	*19600	*16339	*63815	***	5653	***
35 Total receipts.....	39006077	*72617	440945	*468205	*978226	1406786	6892739	2386486	2984422	2776412	***	2803058	***
36 Business receipts.....	38246113	*52451	434044	*467562	*973545	1398291	6853427	2374497	2955527	2736606	***	2674651	***
37 Interest.....	120796	-	*121	*380	*4	*1072	7581	2899	4243	3677	***	14818	***
38 Interest on govt. obligations....	19645	-	-	-	-	-	*2061	*96	*1169	*1304	***	1011	***
39 Rents.....	42557	-	*929	-	-	*903	*2281	10	*1940	*2298	***	15812	***
40 Royalties.....	79155	-	-	-	-	-	*2444	*367	*182	-	***	3747	***
41 Net S-T cap gain less net LT loss	*495	-	-	-	-	-	-	-	*19	154	***	15	***
42 Net L-T cap gain less net ST loss	25250	*3553	-	-	-	-	*628	11	*137	*510	***	6239	***
43 Net gain, noncapital assets.....	33789	*8910	-	-	-	*601	1239	*2158	542	706	***	10108	***
44 Dividends, domestic corporations.	11054	-	-	-	-	-	*21	-	*259	*1386	***	323	***
45 Dividends, foreign corporations..	58024	-	-	-	-	-	-	-	*259	***	2034	***	
46 Other receipts.....	369199	*7703	*5851	*263	*4677	*5919	23058	6448	20405	29513	***	74301	***
47 Total deductions.....	36494985	*52284	411118	*454869	*951174	1353849	6583931	2290459	2781944	2647315	***	2605166	***
48 Cost of goods.....	25436845	*31275	222572	*301938	*687502	909680	4908175	1722906	2074647	1978147	***	1811529	***
49 Compensation of officers.....	666723	*4022	*27961	*21551	*26267	50327	260524	56269	57125	34602	***	24496	***
50 Salaries and wages.....	2753403	*7178	*26931	*30285	*54186	153309	311937	101506	126876	131732	***	180783	***
51 Repairs.....	182087	*68	5118	*1839	*7038	7800	21912	7468	6351	5469	***	6262	***
52 Bad debts.....	88594	*144	-	*275	*254	*4094	20522	6946	11546	8461	***	7855	***
53 Rent paid on business property...	414917	*490	*20875	*15777	*33314	29891	66601	10098	18597	13494	***	23566	***
54 Taxes paid.....	946900	*1250	10821	*21856	*26187	31424	175686	56749	72409	58054	***	55106	***
55 Interest paid.....	389708	*1311	*5223	*1390	*3805	8409	63071	23833	32460	30248	***	35849	***
56 Contributions or gifts.....	23453	-	*90	-	*14	*139	1855	492	840	803	***	1524	***
57 Amortization.....	50848	-	*639	-	*205	*320	4341	3851	2517	3268	***	791	***
58 Depreciation.....	901266	*1381	17350	*6955	*14167	16144	95061	36174	56752	48577	***	85947	***
59 Depletion.....	34	-	-	-	-	-	-	-	-	-	***	-	***
60 Advertising.....	625401	*4	*3392	*1457	*3429	7071	78149	35043	35716	39521	***	34711	***
61 Pension, prof sh, stock, annuity.	243365	-	-	-	*5843	*1307	20740	6933	17830	15208	***	10356	***
62 Employee benefit programs.....	630284	*606	*1909	*2437	*7498	*5384	91476	38663	43234	38751	***	35091	***
63 Net loss, noncapital assets.....	5015	-	-	-	-	-	*441	*5	*29	*125	***	270	***
64 Other deductions.....	3136139	*4553	68237	*49110	*81466	128550	463440	183524	225016	240852	***	291031	***
65 Total receipts less total deducts..	2511092	*20333	29827	*13336	*27052	52937	308808	96027	202478	129098	***	197893	***
Constructive taxable income from													
66 related foreign corporations.....	44153	-	-	-	-	-	-	-	-	-	***	552	***
67 Net income, total.....	2535600	*20333	29827	*13336	*27052	52937	306747	95930	201309	127793	***	197435	***
68 Net income, Form 1120-A.....	*301	-	*301	-	-	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S.....	544803	-	*24440	*11731	*20811	*33011	205230	*25412	*87681	*50949	***	71430	***
71 Statutory special deductions, total	96235	*20333	*2464	*1449	*3812	*5067	*3015	*4415	*3607	*2632	***	1255	***
72 Net operating loss deduction....	74355	*20333	*2464	*1449	*3812	*5067	*3000	*4415	*3426	*1276	***	-	***
73 Dividends received deduction....	21881	-	-	-	-	-	*15	-	*181	*1356	***	1255	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	***
75 Income subject to tax.....	1894562	-	*2923	*155	*2429	*14860	98503	66103	110022	74212	***	124749	***
76 Income tax before credits, total...	654881	-	*438	*23	*364	*2625	30057	22675	37413	25370	***	43660	***
77 Regular tax.....	651291	-	*438	*23	*364	*2625	29926	22341	37367	25238	***	43487	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax.....	1488	-	-	-	-	-	*131	*328	*6	*86	***	-	***
81 Environmental tax.....	2088	-	-	-	-	-	-	*5	*40	*46	***	160	***
82 Foreign tax credit.....	31105	-	-	-	-	-	-	195	-	-	***	661	***
83 U.S. Possessions tax credit.....	754	-	-	-	-	-	-	-	754	-	***	-	***
84 Nonconventional source fuel credit.	405	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit.....	3287	-	-	-	-	*384	-	*135	*-0	*34	***	1049	***
86 Prior year minimum tax credit.....	4161	-	-	-	-	-	-	*102	*167	*673	***	640	***
87 Income tax after credits, total....	615168	-	*438	*23	*364	*2241	30057	22243	36492	24663	***	41310	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 15 RETURNS WITH 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.....	2258	***	***	-	*444	*98	848	224	187	85	33	28	55
2 Total assets.....	175931583	***	***	-	*149257	*74829	1858097	1484585	2881309	2983608	2402796	4603430	159491644
3 Cash.....	2596479	***	***	-	*11333	*9953	183141	231217	141981	107398	73439	323505	1512482
4 Notes and accounts receivable....	17626428	***	***	-	*54959	*25806	530518	433625	755367	744810	470283	736243	13874816
5 Less: Allowance for bad debts.....	519553	***	***	-	-	*736	4594	5681	13301	23209	11286	20502	440244
6 Inventories.....	14665735	***	***	-	*29380	*11559	359729	288461	574346	512344	421938	653059	11814919
7 U.S. govt. obligations, total....	184175	***	***	-	-	-	-	*19574	*1019	*23113	8380	-	132089
8 Tax-exempt securities.....	*138876	***	***	-	-	-	-	-	*30814	*29349	47399	4360	26954
9 Other current assets.....	11910602	***	***	-	*301	*1785	55691	63177	75996	85394	67970	252346	11307943
10 Loans to stockholders.....	1127926	***	***	-	*11792	*854	*19526	*8933	*28134	*24714	3669	1860	1028444
11 Mortgage and real estate loans...	5026603	***	***	-	-	-	-	-	*3910	*9494	719	89	5012392
12 Other investments.....	38375053	***	***	-	-	*5908	68319	44175	144151	218519	171394	366018	37356571
13 Depreciable assets.....	120043468	***	***	-	*91632	*80780	1226004	891622	2481820	2059600	1665831	3749546	107796631
14 Less: Accumulated depreciation	56512154	***	***	-	*56295	*61134	659843	538421	1410375	1032767	732487	1802588	50218243
15 Depletable assets.....	6930694	***	***	-	-	-	-	-	-	-	230	1301	6929163
16 Less: Accumulated depletion...	1107706	***	***	-	-	-	-	-	-	-	-	403	1107302
17 Land.....	1448269	***	***	-	*1569	-	9393	11943	24279	33688	33906	58812	1274679
18 Intangible assets (Amortizable)...	3548956	***	***	-	*7222	*67	59936	*14833	16482	183077	142283	110398	3014658
19 Less: Accumulated amortization	801537	***	***	-	*2879	*32	16205	*3342	7716	82740	18687	27556	642380
20 Other assets.....	11249269	***	***	-	*243	*20	26481	24469	34404	90821	57817	196942	10818072
21 Total liabilities.....	175931583	***	***	-	*149257	*74829	1858097	1484585	2881309	2983608	2402796	4603430	159491644
22 Accounts payable.....	16684624	***	***	-	*51658	*2966	285877	312373	378350	322299	265958	451962	14593181
23 Mort, notes, and bonds under 1 yr	8429119	***	***	-	*3945	*14665	179278	69733	261120	235973	206778	135009	7322619
24 Other current liabilities.....	18477347	***	***	-	*6390	*283	101479	105965	170451	224422	162682	362198	17343478
25 Loans from stockholders.....	1850360	***	***	-	*12844	-	36616	*16022	*80231	*5752	45191	17866	1635837
26 Mort, notes, bonds, 1 yr or more.	44071434	***	***	-	*16981	*12391	345733	250969	578478	815364	652587	1398463	40000469
27 Other liabilities.....	18415570	***	***	-	*5579	*285	*15852	*63281	75343	122240	122922	380009	1763059
28 Net worth.....	68003128	***	***	-	*51860	*24239	893263	666243	1337336	1257558	946678	1857923	60966001
29 Capital stock.....	9364813	***	***	-	*14763	*560	50963	19725	113318	137037	23312	342505	8662424
30 Paid-in or capital surplus.....	24110196	***	***	-	*3478	*1921	66295	11106	64248	220152	253097	509859	22980040
31 Retained earnings, appropriated.	*69540	***	***	-	-	-	-	-	*1174	-	19921	-	48446
32 Retained earnings-unappropriated	35881312	***	***	-	*39592	*-4630	298876	234205	467455	501400	414153	653579	33274857
33 Retained earnings (S CORP).....	3370448	***	***	-	*2957	*30250	489798	410202	793409	531760	253456	566703	291913
34 Less: Cost of treasury stock..	4793180	***	***	-	*8930	*3863	*12670	*8994	102268	132791	17261	214723	4291679
35 Total receipts.....	164269632	***	***	-	*583383	*274341	5030014	4532634	6549298	5322278	3944673	6667948	127305966
36 Business receipts.....	157025409	***	***	-	*581233	*274067	4978755	4494107	6496797	5250551	3849092	6561746	120675243
37 Interest.....	1673713	***	***	-	*884	*9	3056	*4007	7233	11088	7905	30006	1574812
38 Interest on govt. obligations....	24662	***	***	-	-	-	*31	*934	*3121	*1510	132	6255	10303
39 Rents.....	119938	***	***	-	-	-	*474	*711	*1497	*2945	4229	3684	101213
40 Royalties.....	880738	***	***	-	-	-	-	-	*278	*5137	-0	3422	833726
41 Net S-T cap gain less net LT loss	33886	***	***	-	-	-	-	-	*12	*508	4741	129	28496
42 Net L-T cap gain less net ST loss	1235895	***	***	-	-	-	*248	*777	*1696	*15157	21114	28067	1129296
43 Net gain, noncapital assets.....	301891	***	***	-	-	-	17261	*9415	8094	9674	13379	2839	185290
44 Dividends, domestic corporations.	59964	***	***	-	-	-	*2	*145	*203	*1783	146	1680	56004
45 Dividends, foreign corporations..	775512	***	***	-	-	-	-	-	*46	*170	2834	2352	756988
46 Other receipts.....	2138025	***	***	-	*1267	*265	30187	22537	30321	23755	41102	27767	1954596
47 Total deductions.....	151725399	***	***	-	*563840	*248680	4689006	4299645	6194059	5039643	3725070	6213820	116806200
48 Cost of goods.....	105303525	***	***	-	*445035	*162602	3447434	3517428	4837335	3893275	2895625	4754797	79099765
49 Compensation of officers.....	1119478	***	***	-	*13886	*13126	209594	193480	138900	78328	34918	45995	361465
50 Salaries and wages.....	8603101	***	***	-	*25126	*19009	252094	167028	334268	248021	184201	259923	6733667
51 Repairs.....	2646660	***	***	-	*1382	*1478	32110	8934	18050	22531	5517	43731	2402156
52 Bad debts.....	237154	***	***	-	*994	*925	10567	3337	9618	13487	6085	6511	182421
53 Rent paid on business property...	1292279	***	***	-	*17344	*5009	64730	26947	38036	17956	20753	28453	1049477
54 Taxes paid.....	3040944	***	***	-	*8538	*8470	106291	66168	123325	88449	62783	112658	2391339
55 Interest paid.....	4975830	***	***	-	*1887	*2468	45681	35092	71488	92082	74162	113563	4442435
56 Contributions or gifts.....	151249	***	***	-	*7	-	1548	*352	2845	2924	2129	3972	136109
57 Amortization.....	198274	***	***	-	*565	*4	4802	*941	3753	13329	6151	9864	154675
58 Depreciation.....	7721361	***	***	-	*9147	*5109	127050	69315	181168	160890	124575	253632	6609507
59 Depletion.....	451070	***	***	-	-	-	*3323	-	-	-	15	66	447133
60 Advertising.....	1111926	***	***	-	*2033	*1243	7458	3252	9339	21373	13950	35125	885019
61 Pension, prof sh, stock, annuity.	1087834	***	***	-	-	-	17845	19082	36427	23681	14704	31775	901365
62 Employee benefit programs.....	3062799	***	***	-	*2394	*2947	45871	30820	57340	67386	31443	98509	2720654
63 Net loss, noncapital assets.....	66688	***	***	-	-	-	*488	*164	*688	*244	631	291	64152
64 Other deductions.....	10655228	***	***	-	*35503	*26290	312120	157307	331479	295687	247429	418554	8224860
65 Total receipts less total deducts..	12544233	***	***	-	*19543	*25661	341008	232988	355239	282636	219603	454128	10499766
Constructive taxable income from													
66 related foreign corporations....	619599	***	***	-	-	-	-	-	*1	*131	-	-	558816
67 Net income, total.....	13139170	***	***	-	*19543	*25661	340977	232054	352119	281257	219471	447873	11048279
68 Net income, Form 1120-A.....	-	***	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1080292	***	***	-	*3218	*21734	265221	157275	214522	103199	36496	134644	95033
71 Statutory special deductions, total	3393734	***	***	-	*3351	*3915	*202	*1742	7050	17430	20891	31365	3307518
72 Net operating loss deduction....	3150679	***	***	-	*3351	*3915	*200	*1640	*6862	*16015	17952	27970	3072504
73 Dividends received deduction....	243054	***	***	-	-	-	*2	*102	*189	*1414	2939	3395	235014
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	8688999	***	***	-	*12974	12	75666	81446	139055	160628	162085	282913	7650751
76 Income tax before credits, total...	3476121	***	***	-	*4161	4	23361	28165	49199	56857	58710	102011	3107182
77 Regular tax.....	3030985	***	***	-	*4161	4	23005	27965	47336	54702	55801	98258	2677490
78 Personal holding company tax....	-	***	***	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	427691	***	***	-	-	-	*356	*162	*1087	*2020	2275	3414	414587
81 Environmental tax.....	15853	***	***	-	-	-	-	*39	*35	134	185	339	14942
82 Foreign tax credit.....	390493	***	***	-	-	-0	-	-	*1	*624	22	206	366184
83 U.S. Possessions tax credit.....	4167	***	***	-	-	4	67	-	961	3135	-	-	-
84 Nonconventional source fuel credit.	5388	***	***	-	-	-	-	-	-	-	-	-	5388
85 General business credit.....	90497	***	***	-	-	-	-	-	*288	*157	538	163	89223
86 Prior year minimum tax credit....	296463	***	***	-	-	-	-	*1350	*1371	*2634	2496	300	287600
87 Income tax after credits, total....	2689113	***	***	-	*4161	-0	23295	26815	46579	50306	55654	101343	2358788

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	205	***	-	-	***	-	*43	*32	*32	*9	8	9	30
2 Total assets.....	114251161	-	-	-	***	-	*112330	*244132	*456150	*346903	560383	1563036	110954508
3 Cash.....	867835	-	-	-	***	-	*12617	*51244	*16350	*26525	4617	127946	627968
4 Notes and accounts receivable....	8941078	-	-	-	***	-	*15047	*91350	*90018	*82176	73745	211301	8369953
5 Less: Allowance for bad debts.....	293070	-	-	-	***	-	*560	*2981	*1151	*1010	1435	6763	279170
6 Inventories.....	8031521	-	-	-	***	-	*18217	*39973	*75762	*44648	86022	171815	7594730
7 U.S. govt. obligations, total....	*94689	-	-	-	***	-	-	-	-	*1045	620	-	93025
8 Tax-exempt securities.....	-	-	-	-	***	-	-	-	-	-	-	-	-
9 Other current assets.....	6322104	-	-	-	***	-	*6663	*22775	*11500	*8785	11191	72595	6188596
10 Loans to stockholders.....	*1021948	-	-	-	***	-	-	-	*1022	-	1332	-	1019594
11 Mortgage and real estate loans....	4905	-	-	-	***	-	-	-	-	-	-	-	4905
12 Other investments.....	30021753	-	-	-	***	-	*40776	*239	*18068	*13894	97559	90962	29760255
13 Depreciable assets.....	80551794	-	-	-	***	-	*50964	*91494	*572495	*308070	422767	1537614	77532853
14 Less: Accumulated depreciation	37040765	-	-	-	***	-	*33382	*50085	*338114	*152544	210181	761647	35464322
15 Depletable assets.....	6267204	-	-	-	***	-	-	-	-	-	230	1301	6265673
16 Less: Accumulated depletion....	972078	-	-	-	***	-	-	-	-	-	-	403	971675
17 Land.....	674592	-	-	-	***	-	-	*124	*1532	*10783	5351	12666	643876
18 Intangible assets (Amortizable)...	1518133	-	-	-	***	-	*1920	-	*1211	171	58412	8886	1444887
19 Less: Accumulated amortization	196952	-	-	-	***	-	*1697	-	*226	-	2764	2366	187253
20 Other assets.....	8436470	-	-	-	***	-	*1766	-	*7681	*4361	12918	99130	8310614
21 Total liabilities.....	114251161	-	-	-	***	-	*112330	*244132	*456150	*346903	560383	1563036	110954508
22 Accounts payable.....	12691634	-	-	-	***	-	*3884	*109239	*63881	*40804	38243	150287	12281310
23 Mort, notes, and bonds under 1 yr	5343640	-	-	-	***	-	*5690	*15905	*27477	*12384	24494	33768	5253350
24 Other current liabilities.....	5450795	-	-	-	***	-	*7194	*11877	*17632	*19309	33974	107341	5253026
25 Loans from stockholders.....	1548284	-	-	-	***	-	*2413	*398	-	-	41879	6067	1494711
26 Mort, notes, bonds, 1 yr or more.	29250025	-	-	-	***	-	*4420	*30504	*104377	*73149	182921	570920	28282146
27 Other liabilities.....	13120026	-	-	-	***	-	-	*30575	*23083	*10499	40501	244696	12770673
28 Net worth.....	46846757	-	-	-	***	-	*88729	*45634	*219700	*190759	198372	449957	45649292
29 Capital stock.....	7219730	-	-	-	***	-	*1698	*33	*15812	*5003	13518	218275	6965330
30 Paid-in or capital surplus.....	18868949	-	-	-	***	-	*7858	*1032	*9206	*73582	52721	356588	18367250
31 Retained earnings, appropriated.	*47524	-	-	-	***	-	-	-	*1174	-	-	-	46351
32 Retained earnings-unappropriated	21581431	-	-	-	***	-	-	-	*190114	*64898	86679	-124906	21352174
33 Retained earnings (S CORP).....	275590	-	-	-	***	-	*79173	*44569	*35654	*68669	47524	-	-
34 Less: Cost of treasury stock..	1146468	-	-	-	***	-	-	-	*32261	*21394	2071	-	1081813
35 Total receipts.....	89202210	***	-	-	***	-	*84319	*1132435	*837135	*726027	760120	1563053	80884059
36 Business receipts.....	84784295	***	-	-	***	-	*80447	*1132404	*833608	*721891	737270	1509922	76735116
37 Interest.....	739875	***	-	-	***	-	-	-	*856	*1477	2795	20226	680340
38 Interest on govt. obligations....	10845	***	-	-	***	-	-	-	*81	-	119	376	7895
39 Rents.....	59429	***	-	-	***	-	-	-	*2	*17	233	2621	51810
40 Royalties.....	375791	***	-	-	***	-	-	-	-	-	-	2106	335511
41 Net S-T cap gain less net LT loss	*10076	***	-	-	***	-	-	-	*12	-	-	-	10064
42 Net L-T cap gain less net ST loss	1036310	***	-	-	***	-	-	-	*181	-	7	22240	974342
43 Net gain, noncapital assets.....	175262	***	-	-	***	-	*3808	-	*399	*58	91	1126	124890
44 Dividends, domestic corporations.	12493	***	-	-	***	-	-	-	*170	-	115	1518	10690
45 Dividends, foreign corporations..	495187	***	-	-	***	-	-	-	-	*4	2693	1660	477709
46 Other receipts.....	1502646	***	-	-	***	-	*65	*32	*1826	*2580	16797	1259	1475691
47 Total deductions.....	81930202	***	-	-	***	-	*78793	*1093964	*814019	*691822	712395	1455544	73916860
48 Cost of goods.....	55013971	***	-	-	***	-	*60906	*1016286	*661724	*587223	569256	1121305	49334441
49 Compensation of officers.....	301055	***	-	-	***	-	*3991	*31600	*12737	*7180	6995	5574	215448
50 Salaries and wages.....	4383398	***	-	-	***	-	*711	*11157	*28117	*15612	28934	43503	3929569
51 Repairs.....	2060348	***	-	-	***	-	*98	*20	*3551	*502	1808	24728	1919618
52 Bad debts.....	48801	***	-	-	***	-	*206	*243	*929	*450	366	1894	42413
53 Rent paid on business property...	787010	***	-	-	***	-	*674	*689	*390	*364	1680	4672	759790
54 Taxes paid.....	1591255	***	-	-	***	-	*460	*4617	*11438	*8934	10956	23244	1475782
55 Interest paid.....	2912027	***	-	-	***	-	*1655	*5829	*9338	*6879	20203	40321	2743417
56 Contributions or gifts.....	85684	***	-	-	***	-	-	-	*308	*112	903	538	83438
57 Amortization.....	47505	***	-	-	***	-	*60	-	*174	*52	2223	2279	39881
58 Depreciation.....	4913642	***	-	-	***	-	*2193	*9406	*32746	*22557	24393	78733	4577810
59 Depletion.....	395904	***	-	-	***	-	-	-	-	-	8	66	395297
60 Advertising.....	702671	***	-	-	***	-	*115	*79	*2073	*2077	1742	4752	570450
61 Pension, prof sh, stock, annuity.	576014	***	-	-	***	-	*296	*1223	*1696	*3484	2600	5767	520509
62 Employee benefit programs.....	1486310	***	-	-	***	-	*248	*189	*8937	*10182	11820	17269	1436356
63 Net loss, noncapital assets.....	2062	***	-	-	***	-	-	-	-	-	467	265	1330
64 Other deductions.....	6622544	***	-	-	***	-	*7181	*12627	*39862	*26213	28040	80636	5871310
65 Total receipts less total deducts..	7272008	***	-	-	***	-	*5526	*38472	*23116	*34205	47725	107509	6967199
Constructive taxable income from													
66 related foreign corporations.....	432985	***	-	-	***	-	-	-	*1	-	-	-	372333
67 Net income, total.....	7694147	***	-	-	***	-	*5526	*38472	*23036	*34205	47605	107133	7331636
68 Net income, Form 1120-A.....	-	-	-	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	***	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	72947	***	-	-	***	-	*5526	*38472	*2663	*21493	4792	-	-
71 Statutory special deductions, total	2206184	***	-	-	***	-	-	-	*809	*188	4403	20357	2180207
72 Net operating loss deduction....	2111070	***	-	-	***	-	-	-	*690	*188	1630	17635	2090707
73 Dividends received deduction....	95114	***	-	-	***	-	-	-	*119	-	2773	2722	89500
74 Public utility div paid deduction	-	***	-	-	***	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5416160	***	-	-	***	-	*95	-	*19564	*12523	38410	87825	5151429
76 Income tax before credits, total...	2227615	***	-	-	***	-	*33	-	*6817	*4891	13818	33620	2127455
77 Regular tax.....	1894525	***	-	-	***	-	*33	-	*6629	*4258	13106	30648	1802827
78 Personal holding company tax....	-	-	-	-	***	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	***	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	322186	***	-	-	***	-	-	-	*188	*623	247	2890	314448
81 Environmental tax.....	10477	***	-	-	***	-	-	-	*1	*10	42	82	10174
82 Foreign tax credit.....	212181	***	-	-	***	-	-	-	*1	30	-	5	188689
83 U.S. Possessions tax credit.....	2312	***	-	-	***	-	-	-	369	1943	-	-	-
84 Nonconventional source fuel credit.	5355	***	-	-	***	-	-	-	-	-	-	-	5355
85 General business credit.....	75357	***	-	-	***	-	-	-	-	-	-	-	75228
86 Prior year minimum tax credit....	259534	***	-	-	***	-	-	-	*708	2	1368	-	256744
87 Income tax after credits, total....	1672876	***	-	-	***	-	*33	-	*5739	*2916	12450	33616	1601439

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2053	***	***	-	***	*98	805	192	155	76	25	19	25
2 Total assets.....	61680422	***	***	-	***	*74829	1745767	1240453	2425159	2636704	1842414	3040394	48537136
3 Cash.....	1728644	***	***	-	***	*9953	170525	179974	125631	80873	68822	195560	884514
4 Notes and accounts receivable....	8685350	***	***	-	***	*25806	515471	342276	665349	662634	396538	524942	5504864
5 Less: Allowance for bad debts.....	226483	***	***	-	***	*736	4034	2701	12150	22199	9851	13739	161074
6 Inventories.....	6634215	***	***	-	***	*11559	341512	248488	498584	467696	335917	481243	4220189
7 U.S. govt. obligations, total....	89486	***	***	-	***	-	-	*19574	*1019	*22068	7760	-	39064
8 Tax-exempt securities.....	*138876	***	***	-	***	-	-	-	*30814	*29349	47399	4360	26954
9 Other current assets.....	5588498	***	***	-	***	*1785	49028	40402	64496	76610	56778	179751	5119348
10 Loans to stockholders.....	105978	***	***	-	***	*854	*19526	*8933	*27112	*24714	2337	1860	8850
11 Mortgage and real estate loans...	5021698	***	***	-	***	-	-	-	*3910	*9494	719	89	5007487
12 Other investments.....	8353300	***	***	-	***	*5908	27543	43937	126082	204625	73855	275055	7596316
13 Depreciable assets.....	39491673	***	***	-	***	*80780	1175040	800128	1909325	1751530	1243064	2211933	30263778
14 Less: Accumulated depreciation	19471388	***	***	-	***	*61134	626461	488336	1072261	880222	522306	1040941	14753921
15 Depletable assets.....	663490	***	***	-	***	-	-	-	-	-	-	-	663490
16 Less: Accumulated depletion...	135628	***	***	-	***	-	-	-	-	-	-	-	135628
17 Land.....	773677	***	***	-	***	-	9393	*11819	22747	22905	28555	46146	630803
18 Intangible assets (Amortizable)..	2030823	***	***	-	***	*67	58017	*14833	15271	182906	83871	101512	1569771
19 Less: Accumulated amortization	604585	***	***	-	***	*32	14508	*3342	7491	82740	15924	25189	455127
20 Other assets.....	2812799	***	***	-	***	*20	24715	24469	26723	86460	44900	97812	2507458
21 Total liabilities.....	61680422	***	***	-	***	*74829	1745767	1240453	2425159	2636704	1842414	3040394	48537136
22 Accounts payable.....	3992989	***	***	-	***	*22966	281993	203134	314469	281495	227715	301676	2311872
23 Mort, notes, and bonds under 1 yr	3085479	***	***	-	***	*14665	173588	53828	233643	223588	182284	101241	2099270
24 Other current liabilities.....	13026552	***	***	-	***	*283	94284	94088	152818	205113	128709	254857	12090451
25 Loans from stockholders.....	302077	***	***	-	***	-	34203	*15624	*80231	*5752	3313	11799	141126
26 Mort, notes, bonds, 1 yr or more.	14821409	***	***	-	***	*12391	341313	220465	474101	742215	469666	827543	11718322
27 Other liabilities.....	5295544	***	***	-	***	*285	*15852	*32706	52260	111742	82421	135313	4859387
28 Net worth.....	21156372	***	***	-	***	*24239	804534	620609	1117636	1066800	748306	1407966	15316708
29 Capital stock.....	2145083	***	***	-	***	*560	49266	19692	97506	132034	9794	124230	1697094
30 Paid-in or capital surplus.....	5241247	***	***	-	***	*1921	58437	10073	55041	146570	200376	153271	4612790
31 Retained earnings, appropriated.	22016	***	***	-	***	-	-	-	-	-	19921	-	2095
32 Retained earnings-unappropriated	14299880	***	***	-	***	*-4630	298876	234205	277341	436502	327474	778485	11922683
33 Retained earnings (S CORP).....	3094857	***	***	-	***	*30250	410625	365633	757755	463090	205932	566703	291913
34 Less: Cost of treasury stock..	3646712	***	***	-	***	*3863	*12670	*8994	70007	111397	15191	214723	3209866
35 Total receipts.....	75067422	***	***	-	***	*274341	4945695	3400198	5712163	4596251	3184554	5104895	46421908
36 Business receipts.....	72241114	***	***	-	***	*274067	4898308	3361703	5663189	4528660	3111822	5051824	43940126
37 Interest.....	933837	***	***	-	***	*9	3056	*4007	6377	9611	5110	9780	894473
38 Interest on govt. obligations....	13816	***	***	-	***	-	*31	*934	*3040	*1510	13	5879	2408
39 Rents.....	60509	***	***	-	***	-	*474	*711	*1495	*2928	3996	1064	49403
40 Royalties.....	504947	***	***	-	***	-	-	-	*278	*5137	-0	1316	498215
41 Net S-T cap gain less net LT loss	*23810	***	***	-	***	-	-	-	-	*508	4741	129	18432
42 Net L-T cap gain less net ST loss	199584	***	***	-	***	-	*248	*777	*1515	*15157	21107	5827	154954
43 Net gain, noncapital assets.....	126629	***	***	-	***	-	13453	*9415	7695	9616	13288	1713	60400
44 Dividends, domestic corporations..	47471	***	***	-	***	-	*2	*145	*33	*1783	31	162	45314
45 Dividends, foreign corporations..	280325	***	***	-	***	-	-	-	*46	*166	141	692	279279
46 Other receipts.....	635379	***	***	-	***	*265	30122	22505	28494	21175	24305	26508	478905
47 Total deductions.....	69795197	***	***	-	***	*248680	4610214	3205682	5380040	4347820	3012675	4758276	42889340
48 Cost of goods.....	50289555	***	***	-	***	*162602	3386529	2501142	4175611	3306052	2326369	3633492	29765324
49 Compensation of officers.....	818423	***	***	-	***	*13126	205604	161880	126163	71147	27923	40422	146017
50 Salaries and wages.....	4219702	***	***	-	***	*19009	251384	155871	306151	232409	155267	216420	2804098
51 Repairs.....	586312	***	***	-	***	*1478	32011	8914	14500	22029	3709	19003	482538
52 Bad debts.....	188353	***	***	-	***	*925	10361	3094	8689	13037	5719	4617	140008
53 Rent paid on business property...	505269	***	***	-	***	*5009	64056	26259	37647	17592	19072	20182	289687
54 Taxes paid.....	1449689	***	***	-	***	*8470	105831	61551	111887	79516	51827	89415	915557
55 Interest paid.....	2063803	***	***	-	***	*2468	44027	29263	62151	85203	53959	73242	1699018
56 Contributions or gifts.....	65566	***	***	-	***	-	1548	*352	2536	2811	1226	3434	52670
57 Amortization.....	150769	***	***	-	***	*4	4742	*941	3580	13277	3928	7585	114794
58 Depreciation.....	2807719	***	***	-	***	*5109	124857	59909	148422	138333	100181	174899	2031697
59 Depletion.....	55166	***	***	-	***	-	*3323	-	-	-	7	-	51836
60 Advertising.....	409255	***	***	-	***	*1243	7343	3174	7266	19295	12208	30373	314568
61 Pension, prof sh, stock, annuity.	511820	***	***	-	***	-	17549	17859	34731	20197	12104	26009	380856
62 Employee benefit programs.....	1576489	***	***	-	***	*2947	45623	30630	48403	57204	19623	81240	1284298
63 Net loss, noncapital assets.....	64626	***	***	-	***	-	*488	*164	*688	*244	164	26	62822
64 Other deductions.....	4032683	***	***	-	***	*26290	304939	144680	291616	269474	219389	337918	2353550
65 Total receipts less total deducts..	5272225	***	***	-	***	*25661	335481	194517	332122	248430	171878	346620	3532567
Constructive taxable income from													
66 related foreign corporations.....	*186615	***	***	-	***	-	-	-	-	*131	-	-	186484
67 Net income, total.....	5445023	***	***	-	***	*25661	335450	193582	329083	247052	171865	340740	3716643
68 Net income, Form 1120-A.....	-	***	***	-	***	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	***	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1007345	***	***	-	***	*21734	259695	118803	211860	81706	31703	134644	95033
71 Statutory special deductions, total	1187550	***	***	-	***	*3915	*202	*1742	*6241	*17241	16488	11008	1127311
72 Net operating loss deduction.....	1039610	***	***	-	***	*3915	*200	*1640	*6172	*15827	16322	10335	981796
73 Dividends received deduction....	147940	***	***	-	***	-	*2	*102	*70	*1414	165	673	145515
74 Public utility div paid deduction	-	***	***	-	***	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3272838	***	***	-	***	12	75571	81446	119491	148105	123675	195088	2499322
76 Income tax before credits, total...	1248506	***	***	-	***	4	23328	28165	42382	51966	44893	68390	979728
77 Regular tax.....	1136460	***	***	-	***	4	22972	27965	40707	50444	42694	67610	874663
78 Personal holding company tax....	-	***	***	-	***	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	***	***	-	***	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	105505	***	***	-	***	-	*356	*162	*899	*1398	2028	523	100139
81 Environmental tax.....	5375	***	***	-	***	-	-	*39	*35	124	143	257	4767
82 Foreign tax credit.....	178313	***	***	-	***	-0	-	-	-	*595	22	201	177495
83 U.S. Possessions tax credit.....	1855	***	***	-	***	4	67	-	592	1192	-	-	-
84 Nonconventional source fuel credit.	33	***	***	-	***	-	-	-	-	-	-	-	33
85 General business credit.....	15140	***	***	-	***	-	-	-	*288	*157	538	163	13994
86 Prior year minimum tax credit.....	36929	***	***	-	***	-	-	*1350	*663	*2632	1129	300	30856
87 Income tax after credits, total....	1016236	***	***	-	***	-0	23261	26815	40840	47390	43204	67727	757349

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 16 RETURNS WITH 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.....	29094	848	13187	5239	3341	1971	3130	707	350	140	57	48	75
2 Total assets.....	179003482	-	334478	899885	1165343	1438048	6612549	4841875	5177892	4689594	3741459	7534410	142567949
3 Cash.....	7598815	-	67515	206156	253210	248291	676831	470135	424934	365757	364987	413938	4107062
4 Notes and accounts receivable....	29465044	-	75304	277300	363135	307292	1835091	1251428	1463747	899455	873506	1441363	20677422
5 Less: Allowance for bad debts.....	2230294	-	*270	*8050	*4181	*5379	40423	50455	60169	52031	54818	114995	1839522
6 Inventories.....	8738584	-	46535	52355	83002	120342	751835	421375	743122	369368	403838	572501	5174311
7 U.S. gov't. obligations, total....	459741	-	-	-	*3075	*23346	*70378	*16490	*24655	*134172	16492	70663	100471
8 Tax-exempt securities.....	290291	-	-	-	-	-	*8083	*12403	*61585	*61153	31660	37485	77922
9 Other current assets.....	7632815	-	10992	51246	49042	94663	424683	322548	311833	212248	164343	367073	5624143
10 Loans to stockholders.....	668482	-	37694	40512	32905	52980	109789	39246	26695	*11496	3519	24181	289467
11 Mortgage and real estate loans...	64877	-	-	-	*1258	*3379	*23018	*5255	*1604	*3761	5336	446	20821
12 Other investments.....	48687585	-	*7918	*32445	26317	88651	324955	252296	343420	602545	290117	854748	45864173
13 Depreciable assets.....	69374221	-	447781	833006	992023	1411649	5671518	4040568	3109530	3103829	2206973	3789327	43768016
14 Less: Accumulated depreciation	37702855	-	363788	631704	707411	979514	3648994	2334108	1734476	1660039	1141064	2090808	22410950
15 Depletable assets.....	*136403	-	-	*15202	-	-	-	-	*40277	*3	-	3231	77690
16 Less: Accumulated depletion...	*113904	-	-	*11962	-	-	-	-	*31266	*3	-	1875	68798
17 Land.....	2064941	-	*4068	*13463	*4124	19086	126003	82214	125174	98994	55087	208173	1328555
18 Intangible assets (Amortizable)...	34105726	-	*2489	34541	68561	15377	250467	322584	309940	486374	468423	1608866	30538104
19 Less: Accumulated amortization	5411652	-	*1678	27012	19339	9453	90965	132802	135679	169277	99817	404658	4320972
20 Other assets.....	15174660	-	-83	22387	19622	47339	120281	152699	152966	221787	152877	754750	13560034
21 Total liabilities.....	179003482	-	334478	899885	1165343	1438048	6612549	4841875	5177892	4689594	3741459	7534410	142567949
22 Accounts payable.....	14427977	-	33806	202652	146146	189669	924013	524158	674729	309242	415892	513573	10494097
23 Mort, notes, and bonds under 1 yr	5770632	-	51904	37262	100360	83832	579739	527715	537504	352587	310380	346473	2842877
24 Other current liabilities.....	17689913	-	55967	87712	119193	109614	828336	575582	572564	528372	443195	967769	13399608
25 Loans from stockholders.....	2394384	-	191972	242785	35918	60696	171331	96315	193683	*19129	37394	68117	1277045
26 Mort, notes, bonds, 1 yr or more.	40517805	-	82997	156578	175281	346662	1413907	1188526	881734	1128361	1076479	2353083	31714198
27 Other liabilities.....	15132727	-	*7206	*19727	36652	121441	160603	197140	262123	249619	315512	710504	13053109
28 Net worth.....	83070043	-	-89373	153169	551793	526135	2534619	1730439	2056465	2102284	1142608	2574890	69787013
29 Capital stock.....	6298685	-	36019	111794	132235	39751	389473	150009	217838	159365	139106	162732	4760363
30 Paid-in or capital surplus.....	44906375	-	49473	59757	52800	28973	399201	142390	294566	396840	220674	1086678	42175023
31 Retained earnings, appropriated.	88098	-	-	-	-	-	*3251	*18690	*31527	*7824	-	4354	22452
32 Retained earnings-unappropriated	33645049	-	-129707	-2208	269858	498966	999546	639797	829235	1062117	687247	1245995	27544201
33 Retained earnings (S CORP).....	4928739	-	123938	28724	132202	50168	990989	1014872	953295	715075	287043	236549	395885
34 Less: Cost of treasury stock..	6796903	-	*169097	*44898	*35303	91722	247842	235319	269995	238937	191462	161418	5110910
35 Total receipts.....	161689804	1664920	2086196	4093226	3612293	3494238	14901086	10278875	9289938	6046205	5510822	8595623	92116382
36 Business receipts.....	152924392	1484256	2053406	4056549	3561435	3420783	14638976	9969087	9178581	5883899	5214180	8241392	85221847
37 Interest.....	1899613	*22197	*816	*3197	5217	8568	23002	11894	17412	22693	63986	81602	1639028
38 Interest on gov't. obligations....	51431	3228	-	-	-	*139	2322	3562	5344	7231	4885	2787	21934
39 Rents.....	387142	1023	*2501	*805	*1360	4469	12371	4008	5270	4966	10545	339824	1107708
40 Royalties.....	1185639	1307	-	-	*11042	*5750	849	*1275	*4729	2779	50200	1107708	23900
41 Net S-I cap gain less net LT loss	42516	3	-	-	*536	*27	*7507	*71	*1279	*2725	5409	1060	971345
42 Net L-T cap gain less net ST loss	1229762	*44493	*549	*640	*9283	*1080	23954	*87640	5254	5197	5164	75163	353987
43 Net gain, noncapital assets.....	603893	*72045	*20820	*14142	*18835	8438	11389	59759	3950	12118	20714	7696	120182
44 Dividends, domestic corporations..	150533	1387	*249	*590	*154	*884	2303	*1173	3020	10371	1898	8321	336377
45 Dividends, foreign corporations..	358061	-	-	-	-	-	*426	-	*31	*2171	1422	17635	1980249
46 Other receipts.....	2856823	34983	10356	15608	16027	41917	180988	132469	69785	89802	185419	99221	8404886
47 Total deductions.....	149043615	1402444	1921538	3865709	3435381	3300355	14126086	9618764	8639772	5612178	5112149	7964353	3689314
48 Cost of goods.....	74080805	539025	884877	2243488	1766099	1862514	8499068	5943767	5320848	3242894	3104955	3689314	36983956
49 Compensation of officers.....	3890694	*19597	159688	469259	318522	227464	854449	394619	253808	122309	92259	137679	841042
50 Salaries and wages.....	21043935	281928	196322	259526	353580	384872	1553042	1139072	945872	760420	502202	1242079	13425019
51 Repairs.....	962201	*9115	25473	23319	30966	28630	83255	38371	38298	32242	24029	46893	581609
52 Bad debts.....	826488	*8342	*1712	6413	5552	11343	46329	45581	45537	19948	24906	58055	552770
53 Rent paid on business property...	2316529	*19084	100281	123836	96335	72333	208764	101250	71376	49374	43365	101864	1328667
54 Taxes paid.....	4365626	67992	57662	107979	90564	112711	411437	281507	224209	167855	121187	219879	2502644
55 Interest paid.....	4781127	42534	15569	20600	35752	43175	189303	171905	122568	122878	178946	265788	3572108
56 Contributions or gifts.....	253263	*1322	*295	*550	1651	1148	6591	3171	7925	4245	5231	9859	211274
57 Amortization.....	1134765	*13411	*457	*3167	4201	3152	15107	20185	28866	32159	21279	75883	916900
58 Depreciation.....	5593075	112061	38410	62316	91167	117894	453683	308760	263147	227747	184163	299746	3433982
59 Depletion.....	*5413	-	-	-	-	-	-	-	*1404	-	452	1085	2471
60 Advertising.....	2821175	*30118	9724	33265	41296	27689	115978	56967	96656	77330	65381	143212	2123558
61 Pension, prof sh, stock, annuity.	1267607	9327	*173	*15300	38072	13763	90022	62568	53676	38975	44683	54699	846349
62 Employee benefit programs.....	2966241	11574	*20779	18179	35391	42236	203780	135251	101413	114336	75746	157277	2050278
63 Net loss, noncapital assets.....	113947	*1333	-	*1313	*1123	*1439	5394	1349	1437	2354	10640	10405	77160
64 Other deductions.....	22620722	235682	410116	477198	525111	349992	1389883	914440	1062729	597114	612723	1450636	14595099
65 Total receipts less total deducts..	12646189	262476	164658	227517	176912	193883	775000	660111	650166	434027	398673	631269	8071496
Constructive taxable income from													
66 related foreign corporations.....	314368	-	-	-	-	-	*-0	-	-	*2207	-	7003	305158
67 Net income, total.....	12909126	259249	164658	227517	176912	193744	772678	656549	644822	429003	393789	635486	8354720
68 Net income, Form 1120-A.....	*11520	-	*4261	*7260	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*11399	*11399	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2126043	*44890	131614	180380	98412	98185	379441	354260	358577	150119	86974	73769	169422
71 Statutory special deductions, total	1071424	*123494	24446	27500	39073	14276	73743	37000	29980	47238	18486	81310	554879
72 Net operating loss deduction....	921046	*122521	24327	27088	38965	13657	71439	*36179	27866	36743	15814	65214	441234
73 Dividends received deduction....	150378	973	*119	*413	*108	*619	2304	*821	2114	10495	2672	16096	113645
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	9737844	*115806	8598	19637	39427	81283	319604	265289	256266	231646	288571	481298	7630420
76 Income tax before credits, total...	3403241	43300	1282	2954	6467	20000	101172	91624	88469	81001	101798	169762	2695413
77 Regular tax.....	3359926	*40416	1282	2954	6467	19414	98053	88700	87293	79064	99466	166792	2670026
78 Personal holding company tax.....	*242	-	-	-	-	-	*242	-	-	-	-	-	-
79 Recapture taxes.....	1	-	-	-	-	-	-	-	-	-	-	-	1
80 Alternative minimum tax.....	30330	*2658	-	-	-	*587	2868	2792	*1084	*1763	2014	1732	14831
81 Environmental tax.....	12095	*195	-	-	-	-	*9	*132	92	174	311	629	10555
82 Foreign tax credit.....	388298	8	-	-	-	-	*7	-	*174	*1299	72	6160	380578
83 U.S. Possessions tax credit.....	2655	-	15										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2346	***	*1113	*292	*280	*174	214	76	64	52	***	17	30
2 Total assets.....	54788088	***	*11119	*46840	*102683	*135869	343988	567120	916215	1903979	***	2725436	47287131
3 Cash.....	1971377	***	*3911	*5355	*18013	*16315	32839	102433	123664	187565	***	155112	1221977
4 Notes and accounts receivable....	6453095	***	-	*16927	*19245	*35828	*56417	*97797	125592	210120	***	372647	5442835
5 Less: Allowance for bad debts.	533669	***	-	-	*1405	*4131	*898	*3759	5833	7335	***	13824	491373
6 Inventories.....	1295812	***	*599	*1226	*1423	*1752	*11640	*22418	22250	54116	***	77738	1084718
7 U.S. govt. obligations, total....	140846	***	-	-	*3075	-	-	-	-	*74249	***	15197	45145
8 Tax-exempt securities.....	*43741	***	-	-	-	-	-	*45	*4259	*39436	***	-	-
9 Other current assets.....	2026858	***	-	-	*1913	*2210	*9503	65881	52277	72601	***	57719	1737140
10 Loans to stockholders.....	331028	***	-	-	*15336	*2895	*5829	*1514	*196	*1690	***	14403	287966
11 Mortgage and real estate loans...	*30016	***	-	-	-	*2147	-	*5090	-	*1636	***	321	20821
12 Other investments.....	9010731	***	-	-	*4349	*32733	*14025	*84889	214827	338415	***	330415	7888252
13 Depreciable assets.....	27387518	***	*21943	*91337	*107603	*109982	359431	*423034	558081	1320923	***	1997809	21947430
14 Less: Accumulated depreciation	14515910	***	*15431	*68215	*77863	*82715	222513	*300193	361824	764877	***	1160720	11216303
15 Depletable assets.....	77690	***	-	-	-	-	-	-	-	-	***	-	77690
16 Less: Accumulated depletion...	68798	***	-	-	-	-	-	-	-	-	***	-	68798
17 Land.....	1239676	***	-	-	*1336	*5166	*28165	*17171	25530	78085	***	100145	961624
18 Intangible assets (Amortizable)..	14529541	***	*81	-	*18093	*948	*60133	*77577	194227	335465	***	710620	12992502
19 Less: Accumulated amortization	2732263	***	*81	-	*13078	*47	*27687	*31337	89063	120865	***	179369	2245436
20 Other assets.....	8100798	***	*97	*210	*4644	*12785	*17106	*4559	52032	82757	***	247222	7600944
21 Total liabilities.....	54788088	***	*11119	*46840	*102683	*135869	343988	567120	916215	1903979	***	2725436	47287131
22 Accounts payable.....	2612130	***	*460	*7955	*5986	*18002	*9819	*45133	34222	73831	***	107284	2278388
23 Mort, notes, and bonds under 1 yr	1797780	***	-	*3156	*3805	*10714	*15152	*22589	78804	108530	***	32660	1479460
24 Other current liabilities.....	5002979	***	*292	-	*10276	*5533	*16233	43711	97732	158719	***	217874	4372715
25 Loans from stockholders.....	971416	***	*21592	-	*753	*3592	*5267	*57263	*8959	*993	***	45087	797530
26 Mort, notes, bonds, 1 yr or more.	12837560	***	*10434	*49995	*23666	*55431	*114005	*144472	222763	482328	***	1209551	10053839
27 Other liabilities.....	5870348	***	*3489	-	*209	*13696	*55320	69178	48345	***	222640	5399398	
28 Net worth.....	25695875	***	*-25148	*-14266	*58196	*42387	169817	198632	404558	1031232	***	890341	22905801
29 Capital stock.....	2177329	***	*3238	*2447	*5917	*5152	19292	*57153	114146	48634	***	93100	1819093
30 Paid-in or capital surplus.....	5235621	***	*206	-	*8541	*2602	*32183	*22326	7424	145695	***	322452	4669068
31 Retained earnings, appropriated.	*56686	***	-	-	-	-	-	-	*28118	*7824	***	-	20744
32 Retained earnings-unappropriated	21327463	***	*-2387	-	*23806	*100301	*90880	*33923	263338	655001	***	457273	19751698
33 Retained earnings (S CORP).....	823243	***	*-26204	*-16712	*19933	-	*83056	*89717	*118565	*384422	***	65456	44028
34 Less: Cost of treasury stock..	3924459	***	-	-	-	*65667	*55594	*4486	*127033	210344	***	47941	3398831
35 Total receipts.....	46763166	***	*126012	*188927	*200882	*233013	664989	1016165	1199922	1828203	***	2866058	37323671
36 Business receipts.....	44030427	***	*124480	*188927	*198792	*230584	659901	891110	1162449	1740176	***	2743297	35206368
37 Interest.....	719701	***	*128	-	*829	*1562	*474	*4086	6341	11167	***	33714	609406
38 Interest on govt. obligations....	11160	***	-	-	-	*139	*72	*362	*1545	4711	***	378	3943
39 Rents.....	116202	***	-	-	-	-	*571	-	*1570	3015	***	3861	105792
40 Royalties.....	166054	***	-	-	-	-	-	-	-	-	***	140	165473
41 Net S-T cap gain less net LT loss	5368	***	-	-	-	*27	-	-	*1063	*67	***	36	650
42 Net L-T cap gain less net ST loss	410078	***	-	-	-	*58	*430	*68763	*2294	*145	***	41252	285693
43 Net gain, noncapital assets.....	165278	***	-	-	*834	-	*101	*36903	*187	8004	***	6871	52828
44 Dividends, domestic corporations.	77646	***	-	-	-	*164	*44	*962	*2285	9938	***	2850	60562
45 Dividends, foreign corporations..	45410	***	-	-	-	-	-	-	*20	-	***	-	45386
46 Other receipts.....	1015842	***	*1404	-	*427	*479	*3396	*13978	22168	50980	***	33657	787570
47 Total deductions.....	42064304	***	*120817	*174051	*193022	*225324	632357	870764	1065279	1639576	***	2603690	33524379
48 Cost of goods.....	14872240	***	*72400	*107980	*67655	*76639	271330	302872	401074	644891	***	830238	11823152
49 Compensation of officers.....	677010	***	*2238	*10913	*14992	*23453	*58712	58606	32509	33332	***	41214	382211
50 Salaries and wages.....	8875797	***	*22943	*9768	*41697	*47503	*104637	212257	235407	382560	***	661636	6967684
51 Repairs.....	398653	***	*1001	*2217	*2889	*2686	*4573	8676	9573	16041	***	26990	314343
52 Bad debts.....	310752	***	-	*293	*28	*4007	*1201	*10046	7309	10828	***	18246	253285
53 Rent paid on business property...	614509	***	*1934	*4407	*11679	*5069	*3052	15622	13178	12899	***	32766	501269
54 Taxes paid.....	1527580	***	*796	*5727	*6312	*7344	19885	32995	42073	72351	***	107370	1188282
55 Interest paid.....	1429419	***	*1151	*5280	*2282	*3815	*11804	*22540	23986	44882	***	119472	1074203
56 Contributions or gifts.....	92025	***	*65	-	*165	*289	*463	*794	3637	2901	***	4713	77452
57 Amortization.....	644866	***	*16	-	*557	*61	*3536	*4323	7356	21752	***	39408	554456
58 Depreciation.....	1785148	***	*6690	*2438	*4127	*6585	24879	22910	38393	83819	***	138861	1409427
59 Depletion.....	3180	***	-	-	-	-	-	-	-	-	***	690	2471
60 Advertising.....	783086	***	*251	*706	*3453	*1700	2586	*22145	12980	18871	***	28733	670446
61 Pension, prof sh, stock, annuity.	507143	***	-	*937	*2400	*301	*5509	*3115	11399	21981	***	21864	421026
62 Employee benefit programs.....	1142377	***	-	-	*3674	*3623	*3791	*16459	19866	48662	***	57618	966408
63 Net loss, noncapital assets.....	31302	***	-	-	-	-	-	*44	*180	*280	***	5120	25295
64 Other deductions.....	8369217	***	*11334	*23385	*31112	*42249	116399	137361	206358	223525	***	468749	6892970
65 Total receipts less total deducts..	4698862	***	*5195	*14877	*7861	*7689	32632	145401	134643	188627	***	262368	3799292
Constructive taxable income from													
66 related foreign corporations.....	61306	***	-	-	-	-	-	-	-	-	***	-	61306
67 Net income, total.....	4749008	***	*5195	*14877	*7861	*7549	32560	145039	133098	183916	***	261989	3856655
68 Net income, Form 1120-A.....	*2022	***	*2022	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S.....	284565	***	*1554	*14877	*5557	-	*14689	*51141	*60547	*54040	***	2746	53691
71 Statutory special deductions, total	153678	***	*3641	-	-	*850	*30	*12395	6395	13829	***	23411	56013
72 Net operating loss deduction....	89109	***	*3641	-	-	*735	-	11722	*4795	*4253	***	21230	6207
73 Dividends received deduction....	64569	***	-	-	-	*115	*30	*674	*1600	9576	***	2182	49806
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax.....	4335707	***	-	-	*2304	*6700	*17841	*81502	66156	116048	***	235832	3746951
76 Income tax before credits, total...	1520492	***	-	-	*343	*1083	*5311	*28267	22606	40151	***	82987	1316727
77 Regular tax.....	1511730	***	-	-	*343	*1083	*5311	*28174	22592	39746	***	81886	1311040
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	***	-	-
79 Recapture taxes.....	1	***	-	-	-	-	-	-	-	-	***	-	1
80 Alternative minimum tax.....	*3335	***	-	-	-	-	-	-	-	*315	***	775	826
81 Environmental tax.....	5407	***	-	-	-	-	-	93	*14	90	***	307	4860
82 Foreign tax credit.....	53447	***	-	-	-	-	-	-	*111	-	***	99	53236
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit.	1345	***	-	-	-	-	-	-	-	-	***	-	1345
85 General business credit.....	4620	***	-	-	-	-	-	*16	-	-	***	26	3864
86 Prior year minimum tax credit....	16445	***	-	-	-	-	-	*545	*687	*384	***	547	14072
87 Income tax after credits, total....	1444635	***	-	-	*343	*1083	*5311	*27706	21807	39768	***	82315	1244210

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Periodicals

MINOR INDUSTRY 2720 RETURNS WITH 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.....	2600	***	*700	*838	*429	*159	321	*49	64	*10	8	***	12
2 Total assets.....	56851974	-	*41825	*138527	*134833	*108645	683145	*356911	990547	*337681	521908	***	52182065
3 Cash.....	2068299	-	*2566	*23071	*38997	*45366	120916	*39120	101968	*7072	36384	***	1580221
4 Notes and accounts receivable....	7414441	-	*3614	*78881	*48750	*9244	217156	*117420	221297	*66738	103294	***	6208722
5 Less: Allowance for bad debts.....	902927	-	-	*7863	*1086	-	*9926	*10459	8682	*12798	8192	***	806640
6 Inventories.....	994974	-	*10510	*8637	*2163	*9189	*18013	*4034	114307	*20846	52344	***	622869
7 U.S. govt. obligations, total....	124038	-	-	-	-	*1714	*54330	-	*10073	*2344	6559	***	17824
8 Tax-exempt securities.....	*212328	-	-	-	-	-	-	-	*57325	*16652	29136	***	77866
9 Other current assets.....	1717085	-	*549	*8701	*12677	*567	81101	*54492	88051	*16127	17486	***	1359974
10 Loans to stockholders.....	76712	-	*14633	*3863	*3937	300	*16821	*9809	*9122	8798	1091	***	1500
11 Mortgage and real estate loans...	*319	-	-	-	-	-	-	-	*195	-	-	***	-
12 Other investments.....	32233903	-	-	*15010	*392	*10966	*54692	*20387	54146	*57028	37108	***	31780137
13 Depreciable assets.....	4587616	-	*13767	*11283	*36716	*9639	238756	*135056	492702	*190843	321904	***	2600426
14 Less: Accumulated depreciation	2479233	-	*3815	*7485	*25965	*6859	183636	*90486	244626	*64490	157794	***	1379255
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	***	-
17 Land.....	189483	-	-	-	-	-	*16091	*3638	47025	*4161	4882	***	64264
18 Intangible assets (Amortizable)...	10081537	-	-	*7657	*15912	-	*57994	*91483	*42183	*23689	94320	***	9503814
19 Less: Accumulated amortization	915410	-	-	*3095	*973	-	*9216	*46075	*12132	*15878	23882	***	722683
20 Other assets.....	1448806	-	-	*-134	*3313	*28519	*10054	*28491	17593	*16550	7267	***	1273026
21 Total liabilities.....	56851974	-	*41825	*138527	*134833	*108645	683145	*356911	990547	*337681	521908	***	52182065
22 Accounts payable.....	3263236	-	-	*74165	*3399	*4107	74823	*26832	174126	*22785	31599	***	2745268
23 Mort, notes, and bonds under 1 yr	977410	-	-	*7060	*2486	-	*39511	*65888	44806	*11631	85805	***	627125
24 Other current liabilities.....	4746512	-	*16660	*26270	*21055	*8964	229488	*230597	137436	*64264	42975	***	3617873
25 Loans from stockholders.....	470434	-	*6134	*70810	*24181	*2429	*36697	*1340	*22027	*123	-	***	306318
26 Mort, notes, bonds, 1 yr or more.	11399245	-	*8157	*30269	*13609	-	*65354	*71018	108810	*73583	75686	***	10721199
27 Other liabilities.....	4475550	-	*21	*2331	*27881	*119794	*89864	*4492	81834	*51197	101264	***	3772141
28 Net worth.....	31519586	-	*10853	*-72379	*42221	*-26649	147408	*-43257	421509	*114097	184580	***	30392139
29 Capital stock.....	1386404	-	*223	*46480	*2492	*1076	90011	*272	34303	*12844	3337	***	1181574
30 Paid-in or capital surplus.....	30569167	-	*9381	*15838	*725	43	*57315	*17840	145526	*18677	54526	***	30141844
31 Retained earnings, appropriated.	*5620	-	-	-	-	-	-	502	*3409	-	-	***	1708
32 Retained earnings-unappropriated	332847	-	*-4444	*-89036	*16348	*23668	17443	*-63932	67810	*67800	125523	***	37298
33 Retained earnings (S CORP).....	315510	-	*5692	*-45659	*22658	*-50785	*627	*21897	*174674	14776	7122	***	63991
34 Less: Cost of treasury stock..	1089962	-	-	-	-	650	*17989	*19835	*4214	-	5928	***	1034276
35 Total receipts.....	26367552	***	*94662	*373909	*270662	*316822	1368605	*1476214	1844842	*424629	717684	***	17501425
36 Business receipts.....	23508299	***	*94048	*361724	*269382	*283078	1330705	*1429205	1830414	*405455	663890	***	15000356
37 Interest.....	396178	***	*557	-	*261	*457	*4901	*743	3194	*2581	4270	***	368737
38 Interest on govt. obligations....	14790	-	-	-	-	-	*160	*6	*3220	*766	2484	***	6859
39 Rents.....	52316	-	-	-	-	*1100	*65	*8744	*783	*59	340	***	38485
40 Royalties.....	740724	***	-	-	-	-	*90	849	*546	*1	-	***	703916
41 Net S-T cap gain less net LT loss	8029	-	-	-	-	-	*762	-	*216	*2462	26	***	3539
42 Net L-T cap gain less net ST loss	591147	***	-	-	-	-	*17393	*17409	*1687	*2941	281	***	513702
43 Net gain, noncapital assets.....	45322	***	-	*12151	6	*249	*143	*541	*1095	49	216	***	5076
44 Dividends, domestic corporations..	15052	***	-	-	-	-	*966	-	*256	*167	334	***	12598
45 Dividends, foreign corporations..	261534	***	-	-	-	-	-	-	-	-	106	***	260010
46 Other receipts.....	734162	***	*56	34	*1014	*31938	13418	*18718	3430	*10149	45737	***	588147
47 Total deductions.....	24387642	***	*83058	*345360	*243869	*245176	1239181	*1380545	1759140	*376993	657190	***	16219397
48 Cost of goods.....	11571960	***	*24661	*189843	*93891	*128344	604933	*813250	915491	*159469	358614	***	7516031
49 Compensation of officers.....	445346	***	*18323	*8754	*20078	*24485	65284	*59989	67850	*8950	14761	***	123606
50 Salaries and wages.....	3036115	***	*2469	*40777	*49364	*23076	194022	*180687	237645	*65599	87383	***	1908727
51 Repairs.....	83418	***	*102	*122	*803	*433	5998	*2466	2946	*2417	2163	***	60103
52 Bad debts.....	186536	-	-	*1655	*1462	*1619	8241	*6121	16737	*1329	1668	***	141882
53 Rent paid on business property...	364748	***	*3510	*3794	*7817	*4148	24609	*25031	18741	*4037	8075	***	236664
54 Taxes paid.....	527056	***	*2378	*25459	*7727	*3251	37887	*23345	48758	*11831	20021	***	318544
55 Interest paid.....	1158045	***	*23	*3801	*5083	-0	10253	*23392	12788	*9219	15478	***	1038414
56 Contributions or gifts.....	40614	***	-	-	*10	-	*193	*135	*1245	*55	429	***	37155
57 Amortization.....	117563	-	-	*855	*973	*22	*1694	*1091	5487	*2784	3252	***	92738
58 Depreciation.....	408327	-	*1022	*1749	*3473	*382	18421	*13497	45428	*12636	26552	***	238714
59 Depletion.....	*1404	-	-	-	-	-	-	-	*1404	-	-	***	-
60 Advertising.....	1096686	-	*462	*7974	*2852	*1694	47163	*3090	24573	*10708	13449	***	936266
61 Pension, prof sh, stock, annuity.	164312	***	-	-	-	*6190	10113	*7044	11775	*2521	10025	***	105308
62 Employee benefit programs.....	309636	***	-	*3275	*1740	*526	15223	*10985	15032	*8403	10938	***	218022
63 Net loss, noncapital assets.....	16430	-	-	-	-	-	-	*554	*1102	*103	56	***	11219
64 Other deductions.....	4859444	***	*30110	*57303	*48595	*51005	195147	*213867	332138	*76930	84327	***	3236003
65 Total receipts less total deducts..	1979910	***	*11604	*28549	*26793	*71646	129424	*95670	85702	*47637	60494	***	1282028
Constructive taxable income from													
66 related foreign corporations.....	230896	-	-	-	-	-	-	-	-	-	-	***	230279
67 Net income, total.....	2196017	***	*11604	*28549	*26793	*71646	129263	*95664	82482	*46870	58009	***	1505448
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	6345	***	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	383278	-	*7536	*23806	*20853	*63374	*58418	*56565	*50076	22588	18783	***	35637
71 Statutory special deductions, total	230593	***	*1773	*4702	*209	1	*13792	*20928	*285	*12762	8055	***	76359
72 Net operating loss deduction....	204653	***	*1773	*4702	*209	1	*13116	*20928	*106	*12645	7747	***	53472
73 Dividends received deduction....	25940	***	-	-	-	-	*676	-	*179	*117	308	***	22888
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	1583280	***	*2296	42	*5731	*8271	*57052	*18171	*32121	*11520	31413	***	1393452
76 Income tax before credits, total...	556375	***	*344	15	*870	*2580	*19592	*6511	*10908	*4180	10870	***	490214
77 Regular tax.....	550142	***	*344	15	*870	*2580	*19106	*6178	*10896	*3917	10680	***	487708
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	3727	***	-	-	-	-	*477	*318	-	*253	147	***	722
81 Environmental tax.....	1990	***	-	-	-	-	*9	15	*12	*11	43	***	1783
82 Foreign tax credit.....	306529	***	-	-	-	-	-	-	*25	-	-	***	306483
83 U.S. Possessions tax credit.....	32	-	-	15	17	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	-
85 General business credit.....	*17022	-	-	-	-	-	*15	-	-	-	-	***	17007
86 Prior year minimum tax credit.....	*880	-	-	-	-	-	*64	-	-	-	45	***	-0
87 Income tax after credits, total....	231911	***	*344	-	*852	*2580	*19513	*6511	*10111	*4180	10825	***	166724

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	6472	4	4097	*991	*647	*116	401	*88	72	21	***	***	13
2 Total assets.....	30111921	-	78693	*157386	*227995	*75013	1016151	*615574	1062323	691594	***	***	23758443
3 Cash.....	1614452	-	23056	*30972	*75591	*2636	85884	*115945	69072	*51709	***	***	986088
4 Notes and accounts receivable....	6200192	-	*11824	*14329	*59499	*6122	292940	*147570	409452	158453	***	***	4439743
5 Less: Allowance for bad debts.....	606748	-	-	-	*540	*83	12111	*17389	30680	*9998	***	***	454242
6 Inventories.....	3089068	-	*15223	*2644	*33577	*34209	162954	*41251	233162	86836	***	***	2162707
7 U.S. govt. obligations, total....	*88500	-	-	-	-	-	*16048	-	-	*3925	***	***	37502
8 Tax-exempt securities.....	*11690	-	-	-	-	-	*5498	-	-	-	***	***	57
9 Other current assets.....	2062256	-	*3066	*22323	*16734	*30562	122564	*42029	101817	59404	***	***	1427428
10 Loans to stockholders.....	81819	-	*2485	*29263	*4686	-	*28822	*7306	*6826	-	***	***	1
11 Mortgage and real estate loans...	*1574	-	-	-	-	-	-	*165	*1409	-	***	***	-
12 Other investments.....	4094439	-	*7918	*1093	-	*193	*60919	*43401	20850	*83140	***	***	3604276
13 Depreciable assets.....	8936476	-	*48079	*104444	*66175	*10716	390052	*307107	454543	354215	***	***	6612047
14 Less: Accumulated depreciation	4965671	-	*33831	*61959	*53517	*9622	238635	*186092	275275	208487	***	***	3580231
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	171990	-	-	-	*1618	-	*28589	*5671	*8426	*6723	***	***	113433
18 Intangible assets (Amortizable)...	6409862	-	*1181	*8167	*24466	*101	*25202	*106851	45108	*65905	***	***	5727691
19 Less: Accumulated amortization	894971	-	*457	*8046	*1616	*101	*16785	*25389	*20792	*25448	***	***	726376
20 Other assets.....	3816995	-	*147	*14155	*1322	*279	64211	*28967	38404	*65217	***	***	3408319
21 Total liabilities.....	30111921	-	78693	*157386	*227995	*75013	1016151	*615574	1062323	691594	***	***	23758443
22 Accounts payable.....	2788970	-	*1721	*31958	*22235	*26262	179834	*48398	173624	37144	***	***	2002257
23 Mort, notes, and bonds under 1 yr	845529	-	*15161	*11898	*6215	*2000	105490	*22313	129092	*46984	***	***	342973
24 Other current liabilities.....	4823875	-	*2368	*33839	*57917	*3518	200037	*76733	170325	145193	***	***	3744335
25 Loans from stockholders.....	348909	-	*16734	*8737	-	*5460	*28961	*4065	96776	-	***	***	165197
26 Mort, notes, bonds, 1 yr or more.	7140625	-	*10636	*31008	*19363	*4906	151379	*157691	109414	*130159	***	***	6260892
27 Other liabilities.....	2937035	-	*0	*16114	*-5548	*-193	*7829	*50892	42170	*59700	***	***	2494978
28 Net worth.....	11226979	-	32073	*23831	*127813	*33060	342620	*255482	340922	272415	***	***	8747812
29 Capital stock.....	1058446	-	5863	*20728	*14123	*1474	119802	*1936	12001	44090	***	***	798264
30 Paid-in or capital surplus.....	5776739	-	*6302	*11151	*20425	*10371	*92133	*52320	42666	*122137	***	***	5223865
31 Retained earnings, appropriated.	*7605	-	-	-	-	-	*3251	-	-	-	***	***	-
32 Retained earnings-unappropriated	4223235	-	*2121	*10280	*58101	*21222	10241	*44034	160444	*27258	***	***	3045452
33 Retained earnings (S CORP).....	669878	-	*17787	*-18327	*41105	-	*127985	*182060	*148135	*95967	***	***	-
34 Less: Cost of treasury stock..	508925	-	-	-	*5942	*8	*10791	*24868	*23235	*17037	***	***	319770
35 Total receipts.....	28729918	951653	273115	*701313	*630353	*94705	2169073	*1270413	1928068	1017308	***	***	16881895
36 Business receipts.....	26725095	915390	269643	*687897	*621463	*83579	2048600	*1242440	1916190	997098	***	***	15276523
37 Interest.....	572884	11623	*8	-	*1841	*32	2717	*2093	3892	*5635	***	***	517359
38 Interest on govt. obligations....	10093	3228	-	-	-	-	*272	*9	*469	*325	***	***	4377
39 Rents.....	77361	1023	-	-	-	-	-	*937	*426	*927	***	***	70047
40 Royalties.....	265465	961	-	-	-	*11042	*5100	-	*729	*2785	***	***	228038
41 Net S-I cap gain less net LT loss	*26922	3	-	-	-	-	*5839	-	-	*18	***	***	19433
42 Net L-T cap gain less net ST loss	189146	36	-	*298	-	-	*910	*11	*250	*1522	***	***	157089
43 Net gain, noncapital assets.....	281281	-	-	-	-	-	*3	*1151	*453	*49	***	***	278934
44 Dividends, domestic corporations..	53175	1366	-	*562	-	-	*1145	*6	*375	*128	***	***	44880
45 Dividends, foreign corporations..	43624	-	-	-	-	-	*426	-	-	*1871	***	***	27195
46 Other receipts.....	484872	18023	*3463	*12556	*7049	*51	104061	*23767	5286	6951	***	***	258021
47 Total deductions.....	25998573	849284	233720	*637438	*588494	*93211	1993862	*1181229	1805066	949977	***	***	15125696
48 Cost of goods.....	10137903	353054	68472	*220918	*251011	*40773	944962	*555154	1006892	572417	***	***	4894607
49 Compensation of officers.....	673213	9654	*20084	*99782	*85067	*2679	123818	*33715	52502	*22226	***	***	164219
50 Salaries and wages.....	4362449	164458	*14191	*40679	*22376	*13141	314537	*259687	210363	121123	***	***	2903447
51 Repairs.....	167690	5758	*740	*5254	*2615	*39	12140	*4941	7837	6970	***	***	108337
52 Bad debts.....	194462	6208	-	*614	*430	-	8010	*13996	13896	*2462	***	***	109889
53 Rent paid on business property...	530695	7670	*10260	*16095	*12231	*3144	43187	*18870	19763	12887	***	***	346939
54 Taxes paid.....	785273	37687	4533	*11682	*10485	*2262	57234	*43046	36779	23758	***	***	503803
55 Interest paid.....	1093087	9307	*1197	*1247	*3324	*1136	22488	*16529	26709	*15206	***	***	952289
56 Contributions or gifts.....	83231	1259	*14	-	*378	*3	*996	*46	1124	*348	***	***	74807
57 Amortization.....	282485	7736	*229	*61	*310	-	*1848	*7991	11094	*4711	***	***	227912
58 Depreciation.....	1037737	87782	*4638	*9581	*6870	*465	34889	*17586	43595	27305	***	***	739835
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	***	-
60 Advertising.....	566822	26693	*1857	*16268	*14168	*907	24694	*15191	48200	15064	***	***	326840
61 Pension, prof sh, stock, annuity.	206280	2294	-	*14363	*29196	*645	5803	*10030	9510	*3569	***	***	117699
62 Employee benefit programs.....	409403	700	*159	*998	*5362	*46	25636	*17355	10619	15513	***	***	293730
63 Net loss, noncapital assets.....	40847	1333	-	*760	*462	-	*541	*143	*104	*570	***	***	35304
64 Other deductions.....	5426995	127691	107346	*199134	*144208	*27972	373080	*166947	306077	105847	***	***	3326040
65 Total receipts less total deducts..	2731345	102369	39394	*63875	*41859	*1493	175211	*89185	123002	67331	***	***	1756199
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations....	20377	-	-	-	-	-	*-0	-	-	*689	***	***	13392
67 Net income, total.....	2741629	99141	39394	*63875	*41859	*1493	174939	*89176	122534	67695	***	***	1765214
68 Net income, Form 1120-A.....	*1752	-	*1752	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	408063	-	*35945	*61035	*21904	-	*99724	*67850	*62015	*19313	***	***	-
71 Statutory special deductions, total	442128	17327	*243	*404	*3939	-	*13945	*1971	*2760	*18999	***	***	359935
72 Net operating loss deduction....	388993	16371	*243	*10	*3939	-	*12452	*1966	*2498	*18606	***	***	320488
73 Dividends received deduction....	53135	956	-	*394	-	-	*1494	*4	*262	*393	***	***	39447
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	1891438	81814	*3206	*2437	*16015	*1493	61269	*19355	57759	*29383	***	***	1405279
76 Income tax before credits, total...	663190	28977	*481	*366	*2927	*224	20240	*6543	19704	*10473	***	***	498583
77 Regular tax.....	654836	28609	*481	*366	*2927	*224	20171	*6531	19667	*10005	***	***	491848
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax.....	5668	269	-	-	-	-	*70	*11	*21	*436	***	***	4550
81 Environmental tax.....	2583	99	-	-	-	-	-	*1	*16	*32	***	***	2185
82 Foreign tax credit.....	25582	-	-	-	-	-	*7	-	*38	*872	***	***	18588
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	4256	508	-	-	-	-	-	-	*188	*103	***	***	3105
86 Prior year minimum tax credit....	*6209	5	-	-	-	-	-	*2	*343	-	***	***	4894
87 Income tax after credits, total....	627143	28464	*481	*366	*2927	*224	20233	*6541	19135	*9497	***	***	471995

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	17676	*821	7276	3118	1985	1522	2194	494	150	58	26	12	20
2 Total assets.....	37251498	-	202841	557132	699833	1118522	4569266	3302271	2208808	1756338	1721518	1774661	19340309
3 Cash.....	1944688	-	37982	146758	120610	183974	437191	212636	130230	119412	107989	129132	318776
4 Notes and accounts receivable....	9397316	-	59866	167164	235641	256098	1268579	888641	707406	464144	459438	304217	4586122
5 Less: Allowance for bad debts.....	186950	-	*270	*187	*1149	*1166	*17488	18848	14974	21900	11126	12573	87267
6 Inventories.....	3358730	-	20202	39847	45839	75192	559228	353672	373403	207570	207620	172138	1304017
7 U.S. govt. obligations, total....	*106357	-	-	-	-	*21631	-	*16490	*14582	*53654	-	-	-
8 Tax-exempt securities.....	*22532	-	-	-	-	-	*2585	*12358	-	5065	2523	-	-
9 Other current assets.....	1826615	-	*7377	20221	17719	61323	211516	161967	69689	64116	49125	63961	1099601
10 Loans to stockholders.....	178923	-	*20576	*7385	*8945	49785	58317	*20617	*10550	*1009	1229	512	-
11 Mortgage and real estate loans...	*32968	-	-	-	*1258	*1231	*23018	-	-	2125	5336	-	-
12 Other investments.....	3348512	-	-	*16342	*21576	44758	195319	103618	53597	123961	81169	116663	2591508
13 Depreciable assets.....	28462611	-	363992	625942	781530	1281312	4683280	3175370	1604204	1237849	1262437	838580	12608114
14 Less: Accumulated depreciation	15742041	-	310711	494045	550067	880318	3004209	1757337	852751	622185	648874	386384	6235161
15 Depletable assets.....	*58713	-	-	*15202	-	-	-	-	*40277	*3	-	3231	-
16 Less: Accumulated depletion...	*45106	-	-	*11962	-	-	-	-	*31266	*3	-	1875	-
17 Land.....	463792	-	*4068	*13463	*1170	*13920	53158	55734	44193	10026	24189	54637	189235
18 Intangible assets (Amortizable)...	3084787	-	*1227	*18717	*10091	14328	107138	46673	28422	61315	196811	285968	2314097
19 Less: Accumulated amortization	869008	-	*1140	*15871	*3672	9305	37277	30001	13691	*7086	49235	75254	626477
20 Other assets.....	1808060	-	*-328	8155	10343	5757	28910	60682	44938	57264	32886	281709	1277746
21 Total liabilities.....	37251498	-	202841	557132	699833	1118522	4569266	3302271	2208808	1756338	1721518	1774661	19340309
22 Accounts payable.....	5763642	-	31625	88573	114526	141297	659537	403794	292757	175482	249984	137882	3468184
23 Mort, notes, and bonds under 1 yr	2149913	-	*36743	*15148	87854	71117	419586	416925	284803	185442	123403	115574	393319
24 Other current liabilities.....	3116546	-	36646	27603	29945	91598	382579	226540	167071	160196	141158	188524	1664685
25 Loans from stockholders.....	603626	-	147512	*163238	*10984	49214	100406	*33648	65922	*18012	6689	-	8000
26 Mort, notes, bonds, 1 yr or more.	9140375	-	*53770	*45307	118643	286325	1083170	815345	440747	442290	488191	688319	4678268
27 Other liabilities.....	1849794	-	*3696	*14319	*1632	49214	86436	68032	90377	60991	87225	1386592	-
28 Net worth.....	14627602	-	-107151	215982	323562	477337	1874775	1319582	889476	684539	651102	557137	7741261
29 Capital stock.....	1676515	-	26696	42140	109703	32050	160369	90648	57388	53797	116368	25927	961431
30 Paid-in or capital surplus.....	3324847	-	*33584	*32768	23110	15957	217571	49904	98950	110331	118295	484132	2140246
31 Retained earnings, appropriated.	*18188	-	-	-	-	-	-	*18188	-	-	-	-	-
32 Retained earnings-unappropriated	7761504	-	-124997	76549	171604	353776	880982	625773	337642	312058	375804	42560	4709752
33 Retained earnings (S CORP).....	3120108	-	126663	*109423	*48507	*100953	779320	721199	511921	219910	166257	48090	287866
34 Less: Cost of treasury stock..	1273558	-	*169097	*44898	*29361	*25398	163468	186129	116424	*11557	125622	43572	358034
35 Total receipts.....	59829167	*256163	1592407	2829077	2510396	2849699	10698420	6516083	4317106	2776064	3020404	2053959	20409391
36 Business receipts.....	58660571	*255135	1565234	2818002	2471798	2823542	10599770	6406332	4269528	2741170	2929573	2011886	19738600
37 Interest.....	210849	*97	*122	*3197	2287	6517	14910	4972	3985	3310	9414	18512	143526
38 Interest on govt. obligations....	15388	-	-	-	-	-	*1818	*3186	*110	1428	1528	562	6755
39 Rents.....	141263	-	-	*2501	*805	*259	3833	*2690	*1229	*1270	836	2341	125499
40 Royalties.....	13396	-	-	-	-	-	*560	-	-	*1943	160	451	10281
41 Net S-T cap gain less net LT loss	2198	-	-	-	*536	-	*905	*71	-	*177	230	-	279
42 Net L-T cap gain less net ST loss	39392	-	*549	*341	*9283	*1022	*5221	*1457	*1024	*588	2466	2579	14861
43 Net gain, noncapital assets.....	112012	-	*20820	*1991	*17995	*8190	11141	21165	2215	4016	7005	326	17149
44 Dividends, domestic corporations.	4659	-	*249	*27	*154	*720	*148	*205	*104	*138	15	755	2143
45 Dividends, foreign corporations..	7493	-	-	-	-	-	-	-	*11	*300	338	3058	3787
46 Other receipts.....	621947	*931	5432	3018	7537	9448	60113	76005	38901	21723	38837	13490	346511
47 Total deductions.....	56593096	*227115	1483943	2708861	2409997	2736643	10260686	6186227	4010287	2645633	2840015	1908277	19175413
48 Cost of goods.....	37498703	*127019	719345	1724747	1353542	1616758	6677843	4272490	2997391	1866116	2078964	1314321	12750167
49 Compensation of officers.....	2095126	*4828	119043	349810	198385	176848	606635	263308	100947	57801	34073	29444	171005
50 Salaries and wages.....	4769573	*29010	156720	168302	240142	301152	939845	486441	262458	191137	203908	145297	1645162
51 Repairs.....	312439	*1161	23630	15727	24659	25472	60544	22288	17942	6813	11239	4137	98827
52 Bad debts.....	134738	*222	*1712	3851	3632	5717	28878	15418	7595	5328	9781	4892	47714
53 Rent paid on business property...	806577	*6502	84578	99540	64607	59971	137915	41728	19694	19552	17679	11017	243795
54 Taxes paid.....	1525717	*12584	49955	65111	66041	99854	296431	182121	96599	59916	56816	48275	492014
55 Interest paid.....	1100575	*3586	13199	10273	25063	38223	144757	109443	59085	53571	55714	80459	507201
56 Contributions or gifts.....	37393	-	*216	*550	1099	856	4939	2196	1919	940	1286	1531	21860
57 Amortization.....	89852	*2079	*211	*2252	*2361	3069	8030	6779	4929	2911	7129	8309	41793
58 Depreciation.....	2361863	*10343	26059	48548	76696	110462	375495	254767	135731	103986	106734	67034	1046007
59 Depletion.....	828	-	-	-	-	-	-	-	-	-	433	395	-
60 Advertising.....	374581	*1489	7155	8317	20823	23388	41535	16541	10904	32686	12036	9700	190006
61 Pension, prof sh, stock, annuity.	389872	*1386	*173	-	*6476	6627	68598	42380	20991	10904	16190	13830	202316
62 Employee benefit programs.....	1104826	*2613	*20621	*13905	24614	38041	159130	90453	55897	41758	38519	47156	572118
63 Net loss, noncapital assets.....	25368	*-0	-	*553	*661	*1439	4853	*608	*50	*1400	9518	943	5342
64 Other deductions.....	3965066	*24292	261326	197376	301196	228766	705257	396266	218156	190813	179994	121538	1140086
65 Total receipts less total deducts..	3236071	*29048	108464	120216	100399	113056	437734	329856	306819	130431	180389	145682	1233977
Constructive taxable income from													
66 related foreign corporations.....	*1789	-	-	-	-	-	-	-	-	*1518	-	90	181
67 Net income, total.....	3222472	*29048	108464	120216	100399	113056	435916	326670	306709	130522	178861	145210	1227404
68 Net income, Form 1120-A.....	*7746	-	*486	*7260	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*5053	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1050138	*20497	86579	*80663	*50097	*34812	206610	178703	185939	54178	55817	16148	80094
71 Statutory special deductions, total	245026	*8550	18789	*22395	34924	*13425	45975	*1706	*20540	*1648	1447	13055	62571
72 Net operating loss deduction....	238291	*8550	18669	*22375	34816	*12921	45871	*1563	*20467	*1238	1098	9654	61067
73 Dividends received deduction....	6735	-	*119	*19	*108	*504	*104	*143	*73	*410	349	3402	1504
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1927420	-	*3097	17158	15378	64819	183442	146261	100229	74695	121596	116006	1084738
76 Income tax before credits, total...	663184	*759	*457	2574	2328	16113	56029	50303	35252	26197	42804	40479	389889
77 Regular tax.....	643218	-	*457	2574	2328	15526	53466	47817	34139	25396	41948	40137	379430
78 Personal holding company tax....	*242	-	-	-	-	-	*242	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	17601	*759	-	-	-	*587	2321	*2463	*1063	*759	720	196	8733
81 Environmental tax.....	2115	-	-	-	-	-	-	*23	*49	42	129	146	1727
82 Foreign tax credit.....	2740	-	-	-	-	-	-	-	*-0	*426	-	42	2271
83 U.S. Possessions tax credit.....	2623	-	-	-	-	-	2207	416	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	9855	-	*38	-	-	*278	*1438	*74	*135	*482	239	59	7113
86 Prior year minimum tax credit....	7239	-	-	*68	*91	*41	2663	*478	*1234	*1066	1184	245	171
87 Income tax after credits, total....	640726	*759	*419	2506	2237	15795	49720	49336	33882	24223	41381	40133	380334

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 17 RETURNS WITH 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.....	7882	45	*2290	*154	915	1063	2046	482	383	152	76	81	194
2 Total assets.....	660230416	-	*97749	*32408	324995	782576	4506332	3359109	5896447	5376432	5471306	12985644	621397418
3 Cash.....	15343099	-	*25062	*65	51713	96526	452161	238653	480075	319128	389182	1068489	12222045
4 Notes and accounts receivable....	125481797	-	*26733	*20085	103496	214812	1350547	1061972	1554384	1309796	1182133	2541324	116116514
5 Less: Allowance for bad debts.	2304369	-	-	-	*566	*2841	17638	20622	29044	31630	23198	64517	2114315
6 Inventories.....	47523616	-	*9759	*2947	*74105	161146	1060418	787891	1207066	1000471	1052901	1822483	40344430
7 U.S. gov't. obligations, total....	323018	-	-	-	*13285	*59	*18471	*17874	*16179	*29088	30518	92578	104966
8 Tax-exempt securities.....	3253523	-	-	-	-	-	*8900	*19797	*29112	*12686	77265	84722	3021041
9 Other current assets.....	27019820	-	*17116	*1823	*6979	22206	189911	161316	266145	290676	277545	808490	24977612
10 Loans to stockholders.....	8135444	-	*2931	*259	*2919	*15920	51302	*6859	18817	*22530	42497	88308	7883103
11 Mortgage and real estate loans...	122336	-	-	-	-	*6439	*19787	-	*1558	*1288	-	612	92652
12 Other investments.....	182923165	-	*14742	-	*61	*76129	242282	85498	387545	304188	603357	1836660	179372704
13 Depreciable assets.....	252128328	-	*17838	*28928	188072	452692	2807702	1723036	3196328	2998231	2449893	6130954	232134652
14 Less: Accumulated depreciation	125015088	-	*16508	*21699	125737	297722	1796156	-	*11770	-	-	21800	5545780
15 Depletable assets.....	5579349	-	-	-	-	-	-	-	*418	-	-	11709	3454629
16 Less: Accumulated depletion...	3466756	-	-	-	-	*4497	*19384	39977	42456	138043	104744	79890	167916
17 Land.....	4979643	-	-	-	*4191	*8143	46345	112826	217297	443073	475796	1022814	50197120
18 Intangible assets (Amortizable)...	52527980	-	*375	-	*1618	*6388	23212	72333	88541	105886	177241	216269	7107291
19 Less: Accumulated amortization	7799079	-	*300	-	*3599	16071	55534	57106	103798	178395	123978	370098	72566011
20 Other assets.....	73474591	-	-	-	-	-	-	-	-	-	-	-	-
21 Total liabilities.....	660230416	-	*97749	*32408	324995	782576	4506332	3359109	5896447	5376432	5471306	12985644	621397418
22 Accounts payable.....	81575864	-	*16394	*14125	68766	140709	724379	606922	827772	629364	505752	1148112	76893568
23 Mort, notes, and bonds under 1 yr	50868767	-	*1833	-	*27167	24746	479238	299121	404523	382331	371949	908996	47968862
24 Other current liabilities.....	55239046	-	*6338	*9527	*9057	46623	244197	259614	469661	493039	531424	995561	52174007
25 Loans from stockholders.....	9119301	-	*13435	-	*5538	55808	291159	146048	90959	*38178	36779	291432	8149966
26 Mort, notes, bonds, 1 yr or more.	129280169	-	*48104	*616	*85800	131137	606568	465051	877856	700708	847280	1716498	123800550
27 Other liabilities.....	86830465	-	*2577	-	*31551	*16849	56695	99205	126991	247515	141401	622579	85485102
28 Net worth.....	247316803	-	*9067	*8140	97116	366703	2104095	1483150	3098684	2885297	3036720	7302467	226925363
29 Capital stock.....	28777257	-	*1034	*308	13883	16139	148261	60783	425798	403373	378756	569882	26759040
30 Paid-in or capital surplus.....	123386449	-	*18458	*737	*32755	*15636	288998	246217	752931	882368	961943	2699973	117486433
31 Retained earnings, appropriated.	662284	-	-	-	-	-	*239	*328	*1999	-	13	31624	628082
32 Retained earnings-unappropriated	138569387	-	*3489	*7095	*77472	321998	1068912	820445	944209	1307000	1559479	3887400	128571887
33 Retained earnings (S CORP).....	3538859	-	*18762	-	*35034	*124171	668160	426561	1140617	451212	328654	345687	-
34 Less: Cost of treasury stock..	47617433	-	*32676	-	*62027	*111241	70474	71186	166869	158657	192124	232100	46520080
35 Total receipts.....	504890719	2642102	*402292	*237153	797839	2366388	10316624	7004683	10678843	8667966	7899146	16028901	437848781
36 Business receipts.....	461266327	2515193	*376805	*237072	794886	2311473	10205728	6909033	10481149	8451151	7588802	15138939	396256095
37 Interest.....	8350691	9604	*347	*81	*699	4824	12448	14052	29823	35034	49434	138751	8055595
38 Interest on gov't. obligations....	170914	13301	-	-	-	-	*1390	*809	5726	2861	6487	6002	134338
39 Rents.....	818640	*71	-	-	-	-	*2479	*3894	7007	1515	11507	15001	776149
40 Royalties.....	7886570	*37547	-	-	-	-	*6998	*21239	*1216	8035	29867	58244	7723424
41 Net S-T cap gain less net LT loss	91543	-	-	-	-	-	*1850	*66	-	*67	491	26254	62816
42 Net L-T cap gain less net ST loss	5089332	*27302	-	-	-	*18024	*3467	*193	*3674	2593	78888	80642	4874548
43 Net gain, noncapital assets.....	1336218	*40202	*4973	-	*64	*21725	26441	*488	17601	5700	8002	175639	1035384
44 Dividends, domestic corporations.	1193192	*20594	-	-	-	*1055	*2644	*306	*521	*233	6357	9099	1152384
45 Dividends, foreign corporations..	6643170	*21649	-	-	-	-	*793	-	*4562	*12312	36342	58075	6509436
46 Other receipts.....	12044119	-43361	*20166	-	*2190	8269	52387	54604	127565	148464	82968	322256	11268612
47 Total deductions.....	456292557	2446430	*349368	*232928	737680	2166380	9792528	6587151	9870989	7935744	7117664	13596230	395459466
48 Cost of goods.....	274485185	1349600	*210077	*139900	503088	1435570	6431261	4791769	6759669	5405474	4878373	9213720	233366685
49 Compensation of officers.....	3253292	*28048	*25062	*20803	*47037	189806	507965	233248	226162	128183	105903	117255	1623820
50 Salaries and wages.....	36031489	352086	*17704	*7333	*18396	162715	814368	353297	802613	594622	456529	871617	31580210
51 Repairs.....	4222449	12241	*4431	*896	*3228	15022	61709	26745	36150	28207	22495	36942	3947384
52 Bad debts.....	808857	*1397	*255	*2676	*1828	*2171	36403	25475	25659	29329	20540	16061	647063
53 Rent paid on business property...	4064498	23742	*22540	*22534	*9135	39574	138157	44557	79291	58865	44282	89011	3492810
54 Taxes paid.....	9064418	39881	*8832	*6804	18027	49738	213734	134179	180730	129751	113225	259084	7910434
55 Interest paid.....	16743607	31542	*1076	*583	10462	26246	119431	87648	122345	101237	115739	240502	15886797
56 Contributions or gifts.....	995628	3990	*8	*8	*53	*451	2627	1606	1746	5518	6238	11757	961625
57 Amortization.....	1979199	*10852	-	-	*377	*585	10171	3920	21445	28722	23163	57310	1822655
58 Depreciation.....	16331618	67042	*2152	*5498	12792	33706	204978	133430	239995	231771	176279	421204	14802770
59 Depletion.....	229022	158	*75	-	-	-	-	-	-	-	37	6855	221896
60 Advertising.....	12858586	9972	*2227	*101	*6391	8674	64121	70221	134297	198620	153709	146428	12063825
61 Pension, prof sh, stock, annuity.	3487406	*10054	-	*5810	*204	*14384	35035	26039	57878	56468	49067	70271	3162197
62 Employee benefit programs.....	7958095	21874	*2043	*2369	-	15482	108736	64121	85925	120722	80336	151909	7304579
63 Net loss, noncapital assets.....	369519	*934	-	-	-	*451	4727	2418	5130	1384	23736	11312	319426
64 Other deductions.....	63409688	483016	*54929	*17940	104293	171806	1039105	588478	1091954	816871	848013	1847991	56345292
65 Total receipts less total deducts..	48598162	195672	*52923	*4225	60159	200008	524096	417532	807855	732222	781482	2432671	42389316
Constructive taxable income from													
66 related foreign corporations.....	8230615	12237	-	-	-	-	*7302	-	*1268	*24768	26783	46266	8111991
67 Net income, total.....	56657863	194609	*52923	*4225	60159	200008	530007	416723	803397	754129	801778	2472935	50366969
68 Net income, Form 1120-A.....	*1897	-	*1897	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1349716	*16937	*36971	-	*45960	*128854	266138	188696	344980	169180	110401	41599	-
71 Statutory special deductions, total	4610574	*49769	*7188	-	*3432	*8625	47174	*11615	110262	99722	89745	243910	3939133
72 Net operating loss deduction....	2519575	*32801	*7188	-	*3432	*7886	44297	*11401	105766	95112	80499	217634	1913558
73 Dividends received deduction....	2090999	*16968	-	-	-	*738	*2877	*214	4495	4610	9247	26275	2025574
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	50701647	127903	*8765	*4225	*10767	62532	216694	216413	348887	485959	601633	2188393	46429476
76 Income tax before credits, total...	18076232	44372	*1429	*634	*1656	17191	69353	74332	121785	171258	213039	777919	16583264
77 Regular tax.....	17706445	43913	*1429	*634	*1656	17170	65714	72752	119231	166485	207800	763657	16246005
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	21	-	-	-	-	-	-	-	-	-	-	-	21
80 Alternative minimum tax.....	306318	1334	-	-	-	-	*3639	*1555	2398	4349	4638	12312	276092
81 Environmental tax.....	62843	213	-	-	-	21	-	*25	210	423	529	1950	59472
82 Foreign tax credit.....	5298727	14298	-	-	-	-	-	*1882	*602	11926	24170	32278	5213570
83 U.S. Possessions tax credit.....	1726918	13	18	**	-	315	892	404	5778	17928	47064	242185	1412321
84 Nonconventional source fuel credit.	65867	-	-	-	-	-	-	-	-	-	-	505	65362
85 General business credit.....	351150	*760	-	-	-	*370	*1302	*2323	1664	3098	1590	6291	333751
86 Prior year minimum													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	3045	*18	*748	*154	*401	352	808	207	141	72	31	36	78
2 Total assets.....	292849712	-	*46282	*32408	*136833	283653	1824089	1433433	2126098	2570604	2222425	5925199	276248689
3 Cash.....	6507675	-	*7330	*65	*19684	*56880	174043	103381	62805	69310	136169	420407	5457602
4 Notes and accounts receivable....	50177258	-	*4835	*20085	*40422	*81945	549527	426051	598802	669152	454467	1141727	46190244
5 Less: Allowance for bad debts.....	749036	-	-	-	-	*2492	4705	*6089	9960	10323	9263	24241	681984
6 Inventories.....	18701853	-	*1227	*2947	*27414	*43627	372576	296072	408700	493277	371573	844958	15839481
7 U.S. govt. obligations, total....	118329	-	-	-	-	-	-	*6409	*2351	-	12608	90886	6075
8 Tax-exempt securities.....	564473	-	-	-	-	-	-	*19797	*12640	*7540	11542	1948	511006
9 Other current assets.....	7623053	-	*15216	*1823	*5047	*13326	79460	52364	81487	86297	159587	381397	6747049
10 Loans to stockholders.....	7424522	-	*2931	*259	*66	*5083	13094	*2873	*8136	*13130	9486	88308	7281155
11 Mortgage and real estate loans...	*1451	-	-	-	-	-	*556	-	-	-	-	305	589
12 Other investments.....	95051242	-	*14742	-	*61	*29675	69311	*11336	162594	127797	234414	705106	93696208
13 Depreciable assets.....	144031366	-	*2655	*28928	*83203	*161613	1435959	804017	1382333	1684746	1268828	3536248	133642835
14 Less: Accumulated depreciation	79440221	-	*2655	*21699	*45200	*110401	897810	347605	700692	831336	576709	17111	5431441
15 Depletable assets.....	5448552	-	-	-	-	-	-	-	-	-	-	17111	5431441
16 Less: Accumulated depletion...	3449748	-	-	-	-	-	-	-	-	-	-	8993	3440755
17 Land.....	2361094	-	-	-	*4497	*1446	11242	*21196	67387	59101	36569	70200	2089456
18 Intangible assets (Amortizable)..	14700619	-	-	-	*368	*1201	*21135	*29430	74430	150312	90028	334533	13999183
19 Less: Accumulated amortization	1822791	-	-	-	*257	-	*15977	*8526	50274	31704	32966	73599	1609488
20 Other assets.....	25600020	-	-	-	*1528	*1750	15679	22726	25358	83305	56073	178408	25215195
21 Total liabilities.....	292849712	-	*46282	*32408	*136833	283653	1824089	1433433	2126098	2570604	2222425	5925199	276248689
22 Accounts payable.....	23831788	-	*1217	*14125	*16116	*42947	328243	205666	260985	376877	237144	559441	21789028
23 Mort, notes, and bonds under 1 yr	24529704	-	-	-	*11162	*13523	232104	88053	150264	238218	120549	289192	23386640
24 Other current liabilities.....	22472403	-	*3195	*9527	*6891	28084	91495	113102	137975	207117	220671	405966	21248380
25 Loans from stockholders.....	6846712	-	-	-	*1013	*38485	130921	*77446	*26099	*33418	22466	291432	6225433
26 Mort, notes, bonds, 1 yr or more.	60636058	-	*48104	*616	*32848	*14357	266492	223151	301008	397626	406407	843613	58101835
27 Other liabilities.....	49036269	-	*-2606	-	*-0	*13546	42921	*65511	51793	132350	96453	393618	48242682
28 Net worth.....	105496778	-	*-3629	*8140	*68803	132712	731914	660504	1197973	1184999	1118734	3141936	97254692
29 Capital stock.....	10157831	-	*591	*308	*9309	2874	58063	24537	164017	266129	110672	253845	9267486
30 Paid-in or capital surplus.....	68235922	-	*-10500	*737	-	*1918	144128	171095	217816	228744	536501	952194	65993289
31 Retained earnings, unappropriated	47739	-	-	-	-	-	-	-	-	-	-	19269	28470
32 Retained earnings-unappropriated	47948509	-	*8249	*7095	*36098	*148637	405408	193420	333173	553379	343075	1811186	44108789
33 Retained earnings (S CORP).....	1685796	-	*30707	-	*24654	*45264	135835	*274520	501333	*166776	223953	282754	-
34 Less: Cost of treasury stock..	22579019	-	*32676	-	*1259	*65982	*11521	*3068	*18366	*30029	95466	177311	22143342
35 Total receipts.....	207352921	*335923	*210091	*237153	*239249	1031712	4497464	2879201	3713556	4353727	3333962	7547100	17893782
36 Business receipts.....	189642177	*331161	*198428	*237072	*238654	984474	4457620	2838239	3664830	4259142	3243365	729452	161959741
37 Interest.....	4359055	*1750	*347	*81	*210	*3145	4647	*3831	4150	15106	15322	54596	4255873
38 Interest on govt. obligations....	37966	28	-	-	-	-	*157	*809	*2460	*349	2140	4465	27559
39 Rents.....	347750	6	-	-	-	*711	*2231	*3463	*491	*661	10987	9819	319381
40 Royalties.....	2691999	757	-	-	-	-	*6998	*15947	*422	*2502	11934	18005	2635435
41 Net S-T cap gain less net LT loss	55055	-	-	-	-	-	*1406	*66	-	-	12	23307	30263
42 Net L-T cap gain less net ST loss	1719823	*3	-	-	-	*17828	*5	*2	*3213	*639	720	68837	1628576
43 Net gain, noncapital assets.....	747941	*120	*4973	-	*64	*21287	*971	*363	2408	3359	390	35197	678808
44 Dividends, domestic corporations.	526074	1	-	-	-	-	*2641	-	*27	*5	261	6109	517030
45 Dividends, foreign corporations..	2517469	1027	-	-	-	-	*24	-	*2248	*4733	30509	36917	2442011
46 Other receipts.....	4707611	*1070	*6343	-	*321	*4266	20765	16480	33310	67231	18323	60397	4479104
47 Total deductions.....	189682199	*307280	*185926	*232928	*207840	932679	4298371	2679849	3470007	4096833	3074132	6844018	163352336
48 Cost of goods.....	123215196	*146885	*114524	*139900	*144065	675978	2883265	1984235	2501944	3072663	2253562	5248107	104050068
49 Compensation of officers.....	1217509	*11837	*21736	*20803	*16232	*81882	194532	104510	94185	53257	42683	58294	1517558
50 Salaries and wages.....	11387107	*60198	*17704	*7333	*1510	*42737	328271	148145	216644	235263	185349	350309	9793643
51 Repairs.....	2764295	*4140	*3933	*896	*869	*4500	22577	10587	18677	9045	14083	37955	2637032
52 Bad debts.....	270914	*301	*46	*2676	*323	*727	11366	4848	5494	7133	10107	7255	220637
53 Rent paid on business property...	1555121	*1717	*3238	*22534	*3146	*13972	62215	13828	23431	31737	23345	29746	1326213
54 Taxes paid.....	4417665	*8650	*4429	*6804	*5896	17140	93605	52732	56973	60243	50058	117038	3944098
55 Interest paid.....	8337267	*5040	*174	*583	*3682	*12001	59800	39070	40821	66211	46945	104864	7958075
56 Contributions or gifts.....	232130	*126	*8	*8	*41	*191	587	*996	615	861	1144	2690	224862
57 Amortization.....	544260	*73	-	-	*38	*585	6210	*351	3115	8328	8315	26964	490281
58 Depreciation.....	8619929	*11561	*1550	*5498	*7210	13600	112326	65452	107843	130376	100187	252533	7811795
59 Depletion.....	185322	158	-	-	-	-	-	-	-	-	-	6405	178759
60 Advertising.....	1085414	*402	*1769	*101	*379	*804	7758	4236	22601	16651	33854	23842	973017
61 Pension, prof sh, stock, annuity.	1264445	*4143	-	*5810	*204	*6265	19537	12429	17915	23243	15007	42512	1117380
62 Employee benefit programs.....	4007093	*4401	-	*2043	*2274	*7173	55305	21015	26998	52690	38304	83622	3713269
63 Net loss, noncapital assets.....	96069	*166	-	-	-	*451	*1790	*156	*2218	*523	519	7107	83139
64 Other deductions.....	20482462	*47484	*16814	*17940	*21970	54672	439226	217258	330534	328608	250670	444777	18312509
65 Total receipts less total deducts..	17670721	*28642	*24165	*4225	*31409	99033	199094	199352	243550	256894	259830	703082	15621445
Constructive taxable income from													
66 related foreign corporations.....	2420578	228	-	-	-	-	-	-	*1185	*3772	20965	16228	2378199
67 Net income, total.....	20053333	*28843	*24165	*4225	*31409	99033	198937	198543	242275	260318	278656	714845	17972085
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	559685	-	*10197	-	*24536	*48400	93200	*117496	111905	*40424	77730	35796	-
71 Statutory special deductions, total	2301043	752	*5290	-	*3432	*4321	*18787	*5260	17146	57267	28457	128290	2032042
72 Net operating loss deduction....	1158771	-	*5290	-	*3432	*4321	*16681	*5260	*14879	*54759	26940	107480	919728
73 Dividends received deduction....	1142272	752	-	-	-	-	*2106	-	*2267	*2507	1516	20810	1112314
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	17195944	*28091	*8677	*4225	*3440	*46312	86949	75786	113956	162627	172470	551726	15941684
76 Income tax before credits, total...	6158809	*9543	*1399	*634	*516	*14079	27987	26008	39838	58992	62448	203050	5714315
77 Regular tax.....	6003753	*9524	*1399	*634	*516	*14058	26160	25533	38974	55589	59615	192226	5579526
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	13	-	-	-	-	-	-	-	-	-	-	-	13
80 Alternative minimum tax.....	130699	-	-	-	-	-	*1827	*471	*843	*3253	2635	10053	111616
81 Environmental tax.....	24123	*19	-	-	-	21	-	*4	*76	150	198	771	22884
82 Foreign tax credit.....	1596715	349	-	-	-	-	-	*410	*410	*2789	20305	15024	1557427
83 U.S. Possessions tax credit.....	53812	13	-	-	-	-	656	404	-	7906	-	-	44833
84 Nonconventional source fuel credit.	65608	-	-	-	-	-	-	-	-	-	-	246	65362
85 General business credit.....	104232	*643	-	-	-	-	*345	*2015	*320	*1697	175	904	98134
86 Prior year minimum tax credit....	287962	*316	-	-	-	-	*933	-	-	*1619	1027	3401	280666
87 Income tax after credits, total....	4050479	*8221	*1399	*634	*516	*14079	26053	23179	39108	44981	40941	183475	3667893

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: DRUGS

MINOR INDUSTRY 2830 RETURNS WITH 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.....	887	***	***	**	-	*116	309	***	56	21	17	27	61
2 Total assets.....	256474411	***	***	**	-	*75353	664437	***	902594	750172	1285563	4368301	248229934
3 Cash.....	5736265	***	***	**	-	*6134	86060	***	116039	124036	125069	534706	4733131
4 Notes and accounts receivable....	57532249	***	***	**	-	*27991	160959	***	162140	153795	286346	843295	55847541
5 Less: Allowance for bad debts.....	1122656	***	***	-	-	-	*3474	***	3212	*3417	3397	27404	1081463
6 Inventories.....	16744066	***	***	-	-	*26675	181136	***	183283	87364	190486	559832	15452073
7 U.S. govt. obligations, total....	72822	***	***	-	-	-	*18471	***	-	*13571	15529	1692	23560
8 Tax-exempt securities.....	1846661	***	***	-	-	-	*240	***	-	-	42070	82774	1721577
9 Other current assets.....	12717526	***	***	-	-	*4537	28664	***	48322	108533	34664	315775	12173923
10 Loans to stockholders.....	53691	***	***	-	-	*949	*6010	***	*5719	-	30206	-	10807
11 Mortgage and real estate loans...	76356	***	***	-	-	-	-	***	-	-	-	-	76356
12 Other investments.....	66519034	***	***	-	-	*232	*5595	***	101871	*62374	139604	713033	65489893
13 Depreciable assets.....	64615378	***	***	-	-	*46005	384774	***	426453	228476	378009	1381175	61645514
14 Less: Accumulated depreciation	25931595	***	***	-	-	*38304	232347	***	160512	116209	153395	454635	24710761
15 Depletable assets.....	469	***	***	-	-	-	-	***	-	-	-	-	469
16 Less: Accumulated depletion...	197	***	***	-	-	-	-	***	-	-	-	-	197
17 Land.....	1425006	***	***	-	-	-	*8065	***	*14754	*4202	13059	34107	1346209
18 Intangible assets (Amortizable)..	23072964	***	***	-	-	*723	*18365	***	*11205	*120977	203552	402346	22315702
19 Less: Accumulated amortization	3534862	***	***	-	-	*169	*6249	***	*6460	*37480	78733	79888	3325845
20 Other assets.....	36651234	***	***	-	-	*580	*8167	***	2992	*3951	62495	61494	36511445
21 Total liabilities.....	256474411	***	***	**	-	*75353	664437	***	902594	750172	1285563	4368301	248229934
22 Accounts payable.....	44119148	***	***	**	-	*20365	73297	***	105213	37768	82711	389968	43372132
23 Mort, notes, and bonds under 1 yr	20192351	***	***	-	-	-	*24993	***	68786	*35108	75564	255894	19719867
24 Other current liabilities.....	23356187	***	***	-	-	*7614	25076	***	88778	64153	93579	374020	22697340
25 Loans from stockholders.....	1080464	***	***	-	-	*10023	*48716	***	-	-	7042	-	1006114
26 Mort, notes, bonds, 1 yr or more.	44323062	***	***	-	-	*11698	102703	***	*155152	*47544	179574	394493	43411621
27 Other liabilities.....	26579760	***	***	-	-	-	*1609	***	*5270	*8621	10798	50210	26498622
28 Net worth.....	96823440	***	***	**	-	*25653	388042	***	479396	556978	836294	2903716	91524238
29 Capital stock.....	10719084	***	***	**	-	*2743	24454	***	37209	72239	163936	141062	10276797
30 Paid-in or capital surplus.....	35502683	***	***	-	-	*1626	*39896	***	297879	401574	285102	1085726	33370419
31 Retained earnings, appropriated.	126654	***	***	-	-	-	-	***	-	-	-	1925	124729
32 Retained earnings-unappropriated	69960383	***	***	**	-	*7168	187994	***	71739	47975	387256	1678079	67487360
33 Retained earnings (S CORP).....	308952	***	***	-	-	*14116	*153078	***	*103454	38304	-	-	-
34 Less: Cost of treasury stock..	19794315	***	***	-	-	-	*17379	***	*30884	*3114	-	3076	19735067
35 Total receipts.....	158063148	***	***	**	-	*257318	955550	***	1236731	753253	1208542	5124078	146472241
36 Business receipts.....	140333912	***	***	**	-	*257261	948125	***	1193090	727063	1128037	4789715	129282568
37 Interest.....	3026880	***	***	-	-	*15	*2282	***	10943	7616	21013	56090	2921442
38 Interest on govt. obligations....	60862	***	***	-	-	-	*169	***	789	*1536	3264	1226	40605
39 Rents.....	292072	***	***	-	-	-	-	***	*2778	12	129	1756	287396
40 Royalties.....	3405260	***	***	-	-	-	-	***	*102	-	13672	7334	3347524
41 Net S-T cap gain less net LT loss	17468	***	***	-	-	-	-	***	-	*67	-	1146	16256
42 Net L-T cap gain less net ST loss	2503244	***	***	-	-	-	*360	***	-	*2	12326	5773	2478933
43 Net gain, noncapital assets.....	348271	***	***	-	-	-	*242	***	*168	28	3883	91920	252029
44 Dividends, domestic corporations.	502984	***	***	-	-	-	*2	***	*371	3	414	449	481210
45 Dividends, foreign corporations..	2835808	***	***	-	-	-	-	***	*514	126	278	3530	2810739
46 Other receipts.....	4736387	***	***	-	-	*42	4369	***	27977	16800	25525	165139	4553539
47 Total deductions.....	137434460	***	***	**	-	*215251	865518	***	1117595	609284	986587	3715105	128020396
48 Cost of goods.....	66622930	***	***	**	-	*129686	486506	***	694902	243116	543242	1907979	61528857
49 Compensation of officers.....	805799	***	***	-	-	*18930	50594	***	29656	15690	12575	35625	625145
50 Salaries and wages.....	15033038	***	***	-	-	*13915	111759	***	93388	91838	61767	221506	14184941
51 Repairs.....	631590	***	***	-	-	*3704	5725	***	2342	2344	1366	6388	604900
52 Bad debts.....	241691	***	***	-	-	*1333	*3974	***	*6055	*2949	1376	2312	223447
53 Rent paid on business property...	1181113	***	***	-	-	*7470	14512	***	9477	7444	3369	18610	1100290
54 Taxes paid.....	2770694	***	***	**	-	*7160	22812	***	19680	20318	19233	84445	2567749
55 Interest paid.....	5586186	***	***	-	-	*4821	13455	***	14399	7041	26032	61068	5443969
56 Contributions or gifts.....	581758	***	***	-	-	*39	*173	***	*464	*1554	1559	6582	567888
57 Amortization.....	932283	***	***	-	-	-	*1574	***	*1283	15801	8863	21743	874965
58 Depreciation.....	4486815	***	***	-	-	*4268	20960	***	31333	21558	19406	60839	4276262
59 Depletion.....	3	***	***	-	-	-	-	***	-	-	-	-	3
60 Advertising.....	6117005	***	***	**	-	*3253	9340	***	27856	33691	36844	84882	5909953
61 Pension, prof sh, stock, annuity.	1463282	***	***	-	-	*1743	*1003	***	*4367	10424	4895	12839	1423493
62 Employee benefit programs.....	2225223	***	***	-	-	*2018	10882	***	10376	11292	12765	41393	2124920
63 Net loss, noncapital assets.....	148522	***	***	-	-	-	*355	***	*929	*717	20080	3462	122210
64 Other deductions.....	28606530	***	***	**	-	*16912	111895	***	171087	123506	213215	1145431	26441404
65 Total receipts less total deducts..	20628687	***	***	**	-	*42067	90031	***	119137	143969	221955	1408974	18451845
Constructive taxable income from													
66 related foreign corporations.....	4612095	***	***	-	-	-	-	***	-	-	3197	-	4596889
67 Net income, total.....	25179920	***	***	**	-	*42067	89863	***	118348	142433	221887	1407748	23008129
68 Net income, Form 1120-A.....	*1897	***	***	-	-	-	-	***	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	***	-	-	-	-	-
70 Net income, Form 1120S.....	140296	***	***	-	-	*31090	*47541	***	*44142	17523	-	-	-
71 Statutory special deductions, total	1076110	***	***	-	-	*2870	*9086	***	*37339	*33506	6654	57450	879419
72 Net operating loss deduction....	418212	***	***	-	-	*2870	*9085	***	*36825	*33380	6197	54450	241795
73 Dividends received deduction....	657899	***	***	-	-	-	*2	***	*514	127	457	3000	637624
74 Public utility div paid deduction	-	***	***	-	-	-	-	***	-	-	-	-	-
75 Income subject to tax.....	23963514	***	***	**	-	*8107	33236	***	*36867	91403	215233	1350298	22128711
76 Income tax before credits, total...	8502461	***	***	**	-	*1683	10185	***	13448	32473	75504	473751	7858622
77 Regular tax.....	8378034	***	***	**	-	*1683	10185	***	*12569	31623	74694	472069	7741019
78 Personal holding company tax....	-	***	***	-	-	-	-	***	-	-	-	-	-
79 Recapture taxes.....	8	***	***	-	-	-	-	***	-	-	-	-	8
80 Alternative minimum tax.....	96829	***	***	-	-	-	-	***	*857	*771	718	899	91167
81 Environmental tax.....	26190	***	***	-	-	-	-	***	*22	*78	92	782	25030
82 Foreign tax credit.....	2633103	***	***	-	-	-	-	***	-	-	1675	58	2617421
83 U.S. Possessions tax credit.....	1610996	***	***	**	-	-	234	***	1160	7274	35577	242185	1324548
84 Nonconventional source fuel credit.	-	***	***	-	-	-	-	***	-	-	-	-	-
85 General business credit.....	214345	***	***	-	-	*262	*824	***	*69	*647	54	4979	207095
86 Prior year minimum tax credit.....	55088	***	***	-	-	-	*1118	***	-	*163	345	1419	52043
87 Income tax after credits, total....	3988929	***	***	**	-	*1421	*8010	***	12219	24388	37853	225111	3657516

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	1502	*15	*351	-	*336	*219	375	***	46	28	11	-	***
2 Total assets.....	67506571	-	*29143	-	*123578	*139541	768989	***	622601	960768	746093	-	***
3 Cash.....	1660746	-	*3874	-	*28702	*7626	72290	***	39694	57916	79162	-	***
4 Notes and accounts receivable....	9299365	-	*16090	-	*40677	*48584	273673	***	233335	223616	133958	-	***
5 Less: Allowance for bad debts.....	250950	-	-	-	*566	-	*7056	***	*3435	11325	3548	-	***
6 Inventories.....	5798149	-	*6664	-	*18062	*35183	213518	***	121817	209636	131354	-	***
7 U.S. govt. obligations, total....	*70761	-	-	-	*13285	-	-	***	3101	*7114	2382	-	***
8 Tax-exempt securities.....	*606063	-	-	-	-	-	*8660	***	-	*5146	1421	-	***
9 Other current assets.....	4394480	-	*1893	-	*1827	*638	47659	***	18457	40689	45903	-	***
10 Loans to stockholders.....	551537	-	-	-	-	*9717	*5246	***	*2333	7021	1318	-	***
11 Mortgage and real estate loans....	*10054	-	-	-	-	-	*8765	***	-	*1288	-	-	***
12 Other investments.....	13663271	-	-	-	-	*64	*57035	***	*43644	*25193	157456	-	***
13 Depreciable assets.....	24361387	-	*8898	-	*47722	*85057	261691	***	311150	530115	237741	-	***
14 Less: Accumulated depreciation	10920672	-	*8275	-	*30663	*53372	185327	***	168935	274854	106439	-	***
15 Depletable assets.....	*19470	-	-	-	-	-	-	***	-	-	-	-	***
16 Less: Accumulated depletion....	*5008	-	-	-	-	-	-	***	-	-	-	-	***
17 Land.....	590139	-	-	-	-	*1064	*586	***	*13051	16735	6380	-	***
18 Intangible assets (Amortizable)..	10822939	-	-	-	*3823	-	*6387	***	*3709	*91152	93136	-	***
19 Less: Accumulated amortization	1838711	-	-	-	*1362	-	*874	***	*1921	*7797	13153	-	***
20 Other assets.....	8673551	-	-	-	*2071	*4980	*6734	***	6603	39123	-20978	-	***
21 Total liabilities.....	67506571	-	*29143	-	*123578	*139541	768989	***	622601	960768	746093	-	***
22 Accounts payable.....	8208480	-	*11461	-	*47568	*35297	112418	***	90912	115101	50743	-	***
23 Mort, notes, and bonds under 1 yr	3423034	-	-	-	*12612	*4262	*45052	***	*46201	66534	31813	-	***
24 Other current liabilities.....	5948918	-	*1922	-	*1316	*1187	52804	***	45722	88453	75617	-	***
25 Loans from stockholders.....	722440	-	*11374	-	*4525	-	*71326	***	*2632	4008	-	-	***
26 Mort, notes, bonds, 1 yr or more:	14585882	-	-	-	*45204	*10247	*33621	***	*111667	187517	104031	-	***
27 Other liabilities.....	7296407	-	-	-	-	*2927	*3007	***	*23292	31351	3450	-	***
28 Net worth.....	27321409	-	*4386	-	*12353	*85621	450759	***	302176	467803	480439	-	***
29 Capital stock.....	5469437	-	*9	-	*3383	*1193	30892	***	15756	15036	20463	-	***
30 Paid-in or capital surplus.....	11312456	-	*5115	-	*141	-	*9357	***	*24462	104518	56973	-	***
31 Retained earnings, appropriated.	*432397	-	-	-	-	-	-	***	-	-	13	-	***
32 Retained earnings-unappropriated	12898071	-	-	-	*29339	*57404	223926	***	*121229	*218787	428908	-	***
33 Retained earnings (S CORP).....	727847	-	*-737	-	*40258	*27023	*205412	***	*180073	*191589	-	-	***
34 Less: Cost of treasury stock..	3518798	-	-	-	*60769	-	*18828	***	*39344	*62126	25917	-	***
35 Total receipts.....	88919337	*193384	*116933	-	*396037	*526354	1904217	***	1387125	1622975	1025198	-	***
36 Business receipts.....	83991078	*188747	*116933	-	*395548	*522171	1878162	***	1371388	1584088	939113	-	***
37 Interest.....	557073	*744	-	-	*489	*533	2346	***	*2785	*3740	8253	-	***
38 Interest on govt. obligations....	59068	-	-	-	-	-	*1064	***	-	*578	530	-	***
39 Rents.....	142980	-	-	-	-	*33	-	***	*641	*19	14	-	***
40 Royalties.....	1528971	*162	-	-	-	-	-	***	-	*3929	1180	-	***
41 Net S-T cap gain less net LT loss	11301	-	-	-	-	-	-	***	-	-	23	-	***
42 Net L-T cap gain less net ST loss	349442	*1415	-	-	-	*137	-	***	-	*14	65722	-	***
43 Net gain, noncapital assets.....	34471	*10	-	-	-	*438	*13306	***	*10570	*318	922	-	***
44 Dividends, domestic corporations.	95673	*57	-	-	-	-	-	***	-	*133	5636	-	***
45 Dividends, foreign corporations..	1077430	-	-	-	-	-	-	***	*326	*1457	483	-	***
46 Other receipts.....	1071850	*2249	-	-	-	*3042	9339	***	1416	28698	3322	-	***
47 Total deductions.....	82920270	*167390	*115732	-	*373072	*496163	1799857	***	1297693	1475014	871011	-	***
48 Cost of goods.....	54159982	*117034	*84994	-	*249619	*281775	1185770	***	793909	806065	464996	-	***
49 Compensation of officers.....	626943	*5497	-	-	*25459	*50346	94025	***	25640	39447	15954	-	***
50 Salaries and wages.....	5596027	*5148	-	-	*7477	*80087	148434	***	136513	113552	67640	-	***
51 Repairs.....	567462	*1076	*289	-	*988	*3479	*5066	***	4070	3260	1719	-	***
52 Bad debts.....	151658	*399	-	-	*1505	-	12496	***	*3319	14627	6198	-	***
53 Rent paid on business property....	808902	*299	*16028	-	*3102	*9984	25207	***	13731	7728	7745	-	***
54 Taxes paid.....	948949	*3396	*3662	-	*8941	*13439	32016	***	30904	18101	15223	-	***
55 Interest paid.....	1522862	*550	*901	-	*5929	*1455	15598	***	17633	17025	18174	-	***
56 Contributions or gifts.....	144347	*163	-	-	-	*60	*404	***	*268	*1674	2780	-	***
57 Amortization.....	405962	*376	-	-	*339	-	*2194	***	*2416	3076	1223	-	***
58 Depreciation.....	1878519	*3207	*305	-	*3099	*7068	20879	***	24810	37796	14507	-	***
59 Depletion.....	1	-	-	-	-	-	-	***	-	-	-	-	***
60 Advertising.....	4867388	*7791	*317	-	*4197	*802	25364	***	21266	123188	52781	-	***
61 Pension, prof sh, stock, annuity.	417840	*463	-	-	-	-	*6085	***	*6951	10608	8771	-	***
62 Employee benefit programs.....	1029121	*969	-	-	*94	*3048	*7219	***	18947	31744	8640	-	***
63 Net loss, noncapital assets.....	89832	-	-	-	-	-	*2005	***	-	*4	1778	-	***
64 Other deductions.....	9704476	*21022	*9236	-	*62323	*44619	217095	***	197316	247120	182883	-	***
65 Total receipts less total deducts..	5999067	*25994	*1201	-	*22965	*30191	104360	***	89433	147962	154187	-	***
Constructive taxable income from													
66 related foreign corporations.....	1034626	-	-	-	-	-	-	***	*83	*16838	245	-	***
67 Net income, total.....	6974625	*25994	*1201	-	*22965	*30191	103296	***	89516	164221	153902	-	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	***	-	-	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	***	-	-	-	-	***
70 Net income, Form 1120S.....	302739	-	*1201	-	*18602	*25626	*62180	***	*47965	*97612	-	-	***
71 Statutory special deductions, total	248724	*1128	-	-	-	-	-	***	*154	*1749	45553	-	***
72 Net operating loss deduction.....	*70428	*1088	-	-	-	-	-	***	-	*702	41225	-	***
73 Dividends received deduction.....	178297	*40	-	-	-	-	-	***	*154	*1046	4328	-	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	-	***
75 Income subject to tax.....	6423894	*24866	-	-	*4363	*4564	41115	***	*41397	65593	108348	-	***
76 Income tax before credits, total...	2271959	*8477	-	-	*696	*897	12291	***	*14144	22736	38439	-	***
77 Regular tax.....	2242221	*8455	-	-	*696	*897	12291	***	*14133	22368	37329	-	***
78 Personal holding company tax....	-	-	-	-	-	-	-	***	-	-	-	-	***
79 Recapture taxes.....	-	-	-	-	-	-	-	***	-	-	-	-	***
80 Alternative minimum tax.....	*21644	-	-	-	-	-	-	***	-	*325	984	-	***
81 Environmental tax.....	8095	*23	-	-	-	-	-	***	*11	*43	126	-	***
82 Foreign tax credit.....	945565	-	-	-	-	-	-	***	*148	*5684	439	-	***
83 U.S. Possessions tax credit.....	15778	-	-	-	-	315	-	***	1797	2179	11487	-	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	-	-	-	-	***
85 General business credit.....	21101	-	-	-	-	-	-	***	*288	*91	182	-	***
86 Prior year minimum tax credit.....	*33382	-	-	-	-	-	-	***	-	*185	-	-	***
87 Income tax after credits, total....	1256134	*8477	-	-	*696	*582	12291	***	*11911	*14597	26331	-	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	962	***	***	-	-	*86	221	103	50	*10	4	6	***	
2 Total assets.....	8245559	-	***	-	-	*50059	497179	834975	851638	*371875	284018	738569	***	
3 Cash.....	354520	-	***	-	-	*4920	*18281	61278	116323	*10617	28080	31699	***	
4 Notes and accounts receivable....	1870626	-	***	-	-	*18667	172100	271815	168487	*95544	82608	168581	***	
5 Less: Allowance for bad debts.....	57661	-	***	-	-	*349	*1248	*9561	*3253	*2837	2027	3415	***	
6 Inventories.....	1628597	-	***	-	-	*16754	93625	202427	203781	*61242	74954	135601	***	
7 U.S. govt. obligations, total....	*46117	-	***	-	-	*59	-	-	*9554	*6051	-	-	***	
8 Tax-exempt securities.....	197623	-	***	-	-	-	-	-	-	-	-	-	***	
9 Other current assets.....	593509	-	***	-	-	-	20480	36741	39438	*13310	6153	43369	***	
10 Loans to stockholders.....	*57215	-	***	-	-	-	*11403	*3821	*729	*1263	-	-	***	
11 Mortgage and real estate loans...	306	-	***	-	-	-	-	-	-	-	-	306	***	
12 Other investments.....	385890	-	***	-	-	-	*59653	*16879	*40948	*41809	8929	47668	***	
13 Depreciable assets.....	3680250	-	***	-	-	*36375	240932	455596	403765	*194927	122907	388104	***	
14 Less: Accumulated depreciation	1935814	-	***	-	-	*27819	133910	233403	220869	*102744	58992	201317	***	
15 Depletable assets.....	-	-	***	-	-	-	-	-	-	-	-	-	***	
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	-	-	-	-	***	
17 Land.....	195912	-	***	-	-	-	*4754	*12177	18254	*12719	5428	33297	***	
18 Intangible assets (Amortizable)..	896259	-	***	-	-	-	*438	*4848	*11895	*2904	14166	87274	***	
19 Less: Accumulated amortization	158977	-	***	-	-	-	*112	*3469	*2261	*1941	1924	12994	***	
20 Other assets.....	491184	-	***	-	-	*1452	*10784	*15827	64847	*39012	3735	20395	***	
21 Total liabilities.....	8245559	-	***	-	-	*50059	497179	834975	851638	*371875	284018	738569	***	
22 Accounts payable.....	983967	-	***	-	-	*13194	86528	179542	102507	*35733	32780	60375	***	
23 Mort, notes, and bonds under 1 yr	298449	-	***	-	-	*2251	*73101	*36318	*26803	*4350	26089	78210	***	
24 Other current liabilities.....	1096239	-	***	-	-	*2871	*37356	91774	93798	*58830	33592	78003	***	
25 Loans from stockholders.....	*62193	-	***	-	-	*5261	*15561	*31022	*10349	-	-	-	***	
26 Mort, notes, bonds, 1 yr or more.	1002140	-	***	-	-	*788	*64275	*137883	*141789	*7295	22524	85486	***	
27 Other liabilities.....	515253	-	***	-	-	-	*1371	*20147	*14974	*41711	8352	51755	***	
28 Net worth.....	4287318	-	***	-	-	*25695	218987	338289	461418	*223957	160682	384739	***	
29 Capital stock.....	513763	-	***	-	-	*49	16667	14896	148576	*5835	5642	72432	***	
30 Paid-in or capital surplus.....	877620	-	***	-	-	*920	*22977	*2599	*75718	*52814	63278	128214	***	
31 Retained earnings, appropriated.	*2953	-	***	-	-	-	*239	-	*1999	-	-	715	***	
32 Retained earnings-unappropriated	3151831	-	***	-	-	*25065	*118746	*326389	*61414	*220852	91762	154110	***	
33 Retained earnings (\$ CORP).....	374666	-	***	-	-	-	*67441	*31785	*204970	-	-	62934	***	
34 Less: Cost of treasury stock..	633515	-	***	-	-	*339	*7083	*37382	*31260	*55544	-	33666	***	
35 Total receipts.....	13942748	***	***	-	-	*192708	1138677	1856364	1586461	*651534	547352	1244735	***	
36 Business receipts.....	13738918	***	***	-	-	*192425	1124177	1838793	1567841	*617413	543514	1216439	***	
37 Interest.....	47756	***	***	-	-	-	*862	*5100	*7446	*2990	1235	5087	***	
38 Interest on govt. obligations....	*5978	-	***	-	-	-	-	-	*665	*191	-	310	***	
39 Rents.....	5992	-	***	-	-	-	-	*198	*1006	*715	136	312	***	
40 Royalties.....	26765	-	***	-	-	-	-	*3823	*202	*507	-	7896	***	
41 Net S-T cap gain less net LT loss	4814	-	***	-	-	-	-	-	-	-	-	33	***	
42 Net L-T cap gain less net ST loss	8293	***	***	-	-	*99	*99	*40	*6	*1499	29	182	***	
43 Net gain, noncapital assets.....	14784	***	***	-	-	*10051	*2	*253	*1767	-	-	153	***	
44 Dividends, domestic corporations.	4338	-	***	-	-	-	-	-	*8	-	-	1123	***	
45 Dividends, foreign corporations..	17554	***	***	-	-	-	-	-	*404	-	600	8048	***	
46 Other receipts.....	67555	***	***	-	-	*283	*3487	*8407	8632	*26452	1837	5152	***	
47 Total deductions.....	12933745	***	***	-	-	*191364	1090566	1796558	1434856	*597821	513360	1165637	***	
48 Cost of goods.....	8074010	***	***	-	-	*121228	672197	1289019	973164	*397189	356519	762475	***	
49 Compensation of officers.....	250621	-	***	-	-	*19577	85867	*56894	30717	*6721	13344	10091	***	
50 Salaries and wages.....	1519257	***	***	-	-	*6435	89741	93518	122745	*74724	26832	169259	***	
51 Repairs.....	85655	***	***	-	-	*1284	*15325	*4063	3063	*4015	833	11169	***	
52 Bad debts.....	44379	***	***	-	-	*111	*3894	*11671	3163	*895	1029	4238	***	
53 Rent paid on business property...	202612	***	***	-	-	*4299	*18389	*15740	12287	*7857	2454	23059	***	
54 Taxes paid.....	298834	***	***	-	-	*5085	34728	32369	25490	*11118	4857	29004	***	
55 Interest paid.....	116320	***	***	-	-	*257	*15753	*18731	17325	*2093	2727	14326	***	
56 Contributions or gifts.....	8777	***	***	-	-	*4	*95	*319	*73	*684	42	700	***	
57 Amortization.....	24633	***	***	-	-	-	*113	*649	*6245	*527	572	3016	***	
58 Depreciation.....	255351	***	***	-	-	*3275	18953	25293	27031	*14340	10594	25737	***	
59 Depletion.....	-	-	***	-	-	-	-	-	-	-	-	-	***	
60 Advertising.....	323500	***	***	-	-	*2466	*4370	*26162	31256	*5660	16363	10711	***	
61 Pension, prof sh, stock, annuity.	88783	***	***	-	-	*1997	*713	*6945	*9368	*6104	373	7908	***	
62 Employee benefit programs.....	227285	-	***	-	-	*1572	*19883	*23614	9531	*14770	2155	12260	***	
63 Net loss, noncapital assets.....	2776	-	***	-	-	-	*378	*719	*1186	-	109	102	***	
64 Other deductions.....	1410954	***	***	-	-	*23774	110170	190852	162214	*51124	74556	81582	***	
65 Total receipts less total deducts..	1009003	***	***	-	-	*1344	48110	59806	151605	*53713	33991	79099	***	
Constructive taxable income from														
66 related foreign corporations.....	22517	-	***	-	-	-	-	-	-	-	-	20076	***	
67 Net income, total.....	1025542	***	***	-	-	*1344	48110	59806	150940	*53523	33991	98864	***	
68 Net income, Form 1120-A.....	-	-	***	-	-	-	-	-	-	-	-	-	***	
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	-	-	-	-	***	
70 Net income, Form 1120S.....	123971	-	***	-	-	-	*19734	*7496	*80614	-	-	5803	***	
71 Statutory special deductions, total	40423	***	***	-	-	*695	*10066	*5845	*15790	-	2547	2143	***	
72 Net operating loss deduction....	34590	-	***	-	-	*695	*10066	*5845	*15381	-	1947	657	***	
73 Dividends received deduction....	5832	***	***	-	-	-	-	-	*409	-	600	1487	***	
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	***	
75 Income subject to tax.....	861148	***	***	-	-	*649	*18310	*46465	*54536	*53523	31445	90918	***	
76 Income tax before credits, total...	300428	***	***	-	-	*97	*6038	*15730	*19049	*18239	10954	31803	***	
77 Regular tax.....	298993	***	***	-	-	*97	*5774	*15730	*18791	*18198	10890	31698	***	
78 Personal holding company tax....	-	-	***	-	-	-	-	-	-	-	-	-	***	
79 Recapture taxes.....	-	-	***	-	-	-	-	-	-	-	-	-	***	
80 Alternative minimum tax.....	*519	-	***	-	-	-	*263	-	*224	-	32	-	***	
81 Environmental tax.....	916	***	***	-	-	-	-	-	*34	*41	33	104	***	
82 Foreign tax credit.....	12699	-	***	-	-	-	-	*1241	-	*54	-	6640	***	
83 U.S. Possessions tax credit.....	2182	-	***	-	-	-	3	-	2179	-	-	-	***	
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	-	-	-	-	***	
85 General business credit.....	2990	-	***	-	-	-	-	*9	*274	*84	2	7	***	
86 Prior year minimum tax credit....	*540	-	***	-	-	-	-	*345	*195	-	-	-	***	
87 Income tax after credits, total....	282017	***	***	-	-	*97	*6035	*14135	*16401	*18101	10953	25155	***	

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Agricultural and other
 chemical products

MINOR INDUSTRY 2898 RETURNS WITH 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.....	1486	*5	*472	-	*178	*290	334	*45	89	20	13	12	27	
2 Total assets.....	35154162	-	*6712	-	*64584	*233970	751638	*279355	1393516	723013	933207	1953576	28814592	
3 Cash.....	1083893	-	*2727	-	*3327	*20966	101487	*31046	145214	57250	20701	81677	619497	
4 Notes and accounts receivable....	6602299	-	*3446	-	*22397	*37626	194287	*63065	391619	167689	224754	387721	5109695	
5 Less: Allowance for bad debts.	124066	-	-	-	-	-	*1156	*1059	9183	*3729	4982	9458	94500	
6 Inventories.....	4650951	-	*138	-	*28629	*38907	199562	*64126	289484	148952	284533	282092	3314527	
7 U.S. govt. obligations, total....	*14989	-	-	-	-	-	-	*11464	*1173	*2352	-	-	-	
8 Tax-exempt securities.....	*38702	-	-	-	-	-	-	-	*16472	-	22231	-	-	
9 Other current assets.....	1691251	-	*7	-	*106	*3705	13648	*52845	78442	41848	31238	67950	1401463	
10 Loans to stockholders.....	48480	-	-	-	*2853	*170	*15549	-	*1900	1116	1487	-	25404	
11 Mortgage and real estate loans...	*34169	-	-	-	-	*6439	*10466	-	*1558	-	-	-	15706	
12 Other investments.....	7303727	-	-	-	-	*46158	50688	*17054	38488	*47016	62954	370853	6670516	
13 Depreciable assets.....	15439947	-	*2077	-	*57147	*123642	484367	*89077	672626	359968	442409	825427	12383227	
14 Less: Accumulated depreciation	6786786	-	*1758	-	*49874	*67825	346763	*63231	351308	175203	217674	343646	5169504	
15 Depletable assets.....	110858	-	-	-	-	-	-	-	-	-	-	4689	106169	
16 Less: Accumulated depletion...	11803	-	-	-	-	-	-	-	-	-	-	2716	9087	
17 Land.....	407492	-	-	-	-	*16874	*15330	*758	24598	11988	18455	30312	289179	
18 Intangible assets (Amortizable)..	3035197	-	*375	-	-	*6219	*22	*71414	116058	*77728	74915	198661	2489806	
19 Less: Accumulated amortization	443737	-	*300	-	-	*6219	*-0	*57203	27625	*26965	50466	49788	225172	
20 Other assets.....	2058601	-	-	-	*-0	*7309	14170	-	3998	13004	22652	109802	1887665	
21 Total liabilities.....	35154162	-	*6712	-	*64584	*233970	751638	*279355	1393516	723013	933207	1953576	28814592	
22 Accounts payable.....	4432481	-	*3631	-	*5082	*28906	123894	*37667	268155	102375	138328	3660557	3660557	
23 Mort, notes, and bonds under 1 yr	2425229	-	*1833	-	*3394	*4710	103987	*44682	112469	*38121	117935	285700	1712399	
24 Other current liabilities.....	2365300	-	*1221	-	*850	*6867	37465	*11743	103388	74487	107964	137571	1883743	
25 Loans from stockholders.....	407492	-	*89	-	-	*2040	*24635	*26643	*51879	752	7272	-	294182	
26 Mort, notes, bonds, 1 yr or more.	8733027	-	-	-	*7747	*94047	*139477	*47923	168241	*60727	134744	392906	7687215	
27 Other liabilities.....	3402775	-	*5183	-	*31551	*377	*7787	*898	31662	33482	22347	126995	3142493	
28 Net worth.....	13387859	-	*5246	-	*15961	*97023	314393	*109798	657722	451559	440571	872076	10434003	
29 Capital stock.....	1917142	-	*36	-	*1190	*9280	18185	*4750	60240	44133	78043	102544	1598741	
30 Paid-in or capital surplus.....	7457769	-	*13462	-	*32613	*11173	72639	*36677	137056	*94719	20088	533838	6505503	
31 Retained earnings, appropriated.	52542	-	-	-	-	-	-	-	-	-	-	9714	42828	
32 Retained earnings-unappropriated	4610593	-	-	-	*12035	*83724	132838	*32772	356654	266007	308479	244026	3174059	
33 Retained earnings (S CORP).....	441599	-	*-18743	-	*-29878	*37767	*106394	*36027	*150787	*54543	104701	-	-	
34 Less: Cost of treasury stock..	1091786	-	-	-	-	*44920	*15664	*429	47015	*7845	70741	18046	887127	
35 Total receipts.....	36612565	*368857	*31392	-	*162554	*358295	1820715	*491494	2754969	1286476	1784093	2112987	25440732	
36 Business receipts.....	33560241	*291873	*17570	-	*160685	*355142	1797643	*471487	2684000	1263445	1734774	1903333	22880291	
37 Interest.....	359927	*178	-	-	-	*1132	2310	*3699	4500	5581	3611	22979	315937	
38 Interest on govt. obligations....	7039	-	-	-	-	-	-	-	*1813	*208	553	-0	4466	
39 Rents.....	29847	*65	-	-	*273	*248	-	-	*2092	*107	241	3113	23708	
40 Royalties.....	233575	-	-	-	-	-	-	-	*491	*1097	3082	25009	203897	
41 Net S-T cap gain less net LT loss	*2905	-	-	-	-	*443	-	-	-	-	455	1768	238	
42 Net L-T cap gain less net ST loss	508530	*20022	-	-	*59	*3003	*151	*456	*439	91	5849	478460	478460	
43 Net gain, noncapital assets.....	190751	*40069	-	-	-	*1871	*122	*4203	*228	2806	48369	93084	93084	
44 Dividends, domestic corporations.	64123	-	-	-	-	*1055	*1	*115	*92	46	1419	61395	61395	
45 Dividends, foreign corporations..	194910	-	-	-	-	*769	-	*1071	5997	4473	9579	173021	173021	
46 Other receipts.....	1460717	*16650	*13823	-	*1869	*635	14427	*16036	56229	9282	33961	91569	1206235	
47 Total deductions.....	33321882	*348720	*16144	-	*156769	*330922	1738216	*449666	2550838	1156792	1672574	1871470	23029770	
48 Cost of goods.....	22413067	*188558	*9620	-	*109404	*226902	1203523	*308845	1795749	886440	1260055	1295159	15128812	
49 Compensation of officers.....	352420	*4812	-	-	*5346	*19071	82947	*20981	45965	*13067	21347	13246	125637	
50 Salaries and wages.....	2496061	*45049	-	-	*9409	*19540	136163	*27930	233323	79244	114940	130541	1699920	
51 Repairs.....	173447	*6453	-	-	*1371	*2053	13014	*3310	7997	*9543	4494	8430	116781	
52 Bad debts.....	100215	*168	*209	-	-	-	4673	*291	7628	3725	1831	2256	79435	
53 Rent paid on business property...	316750	*6285	*3275	-	*2887	*3850	17833	*3341	20364	4099	7368	17596	229852	
54 Taxes paid.....	628277	*4707	*554	-	*3190	*6914	30574	*9642	47682	19971	23855	28597	452590	
55 Interest paid.....	1180971	*12790	*-0	-	*850	*7712	14825	*12525	32167	8867	21861	60244	1009129	
56 Contributions or gifts.....	28616	*134	-	-	*12	*157	1369	*44	326	*746	712	1785	23330	
57 Amortization.....	72062	*2121	-	-	-	-	*79	*504	8386	*990	4190	5587	50205	
58 Depreciation.....	1091004	*7904	*102	-	*2484	*5495	31860	*6515	48979	27702	31585	82095	846284	
59 Depletion.....	43695	*75	-	-	-	-	-	-	-	-	37	450	43133	
60 Advertising.....	465280	*153	*58	-	*1815	*1348	17289	*2990	31319	19431	13867	26994	350016	
61 Pension, prof sh, stock, annuity.	253055	-	-	-	*4380	7698	*1179	19277	*6089	20021	7013	187400	187400	
62 Employee benefit programs.....	469374	*9328	-	-	*1672	15447	*5614	20073	10226	18471	14634	373908	373908	
63 Net loss, noncapital assets.....	32321	-	-	-	-	*200	*5	*797	*140	1250	640	29289	29289	
64 Other deductions.....	3205266	*60258	*2252	-	*20000	*31830	160719	*45949	230803	66513	126690	176202	2284050	
65 Total receipts less total deducts..	3290683	*20137	*15248	-	*5785	*27373	82500	*41828	204131	129684	111519	241517	2410962	
Constructive taxable income from														
66 related foreign corporations.....	140799	-	-	-	-	-	*7302	-	-	*4158	2376	9961	117002	
67 Net income, total.....	3424443	*20137	*15248	-	*5785	*27373	89802	*41828	202318	133634	113342	251478	2523498	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	223024	*16937	*15248	-	*2822	*23738	*43483	*14151	*60354	*13621	32671	-	-	
71 Statutory special deductions, total	944273	-	-	-	-	*738	*9235	*295	*39833	*7200	6534	56027	824410	
72 Net operating loss deduction....	837574	-	-	-	-	-	*8465	*295	*38682	*6271	4189	55048	724624	
73 Dividends received deduction....	106699	-	-	-	-	*738	*770	-	*1151	*930	2345	979	99787	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	2257147	*3200	-	-	*2963	*2899	37084	*27382	102131	112813	74137	195451	1699088	
76 Income tax before credits, total...	842575	-	-	-	*444	*435	12852	*9209	35305	38819	25693	69316	650501	
77 Regular tax.....	783445	*1088	-	-	*444	*435	11303	*9203	34764	38707	25272	67664	594565	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Alternative minimum tax.....	56627	-	-	-	-	-	*1549	-	*475	-	269	1359	52975	
81 Environmental tax.....	3519	-	-	-	-	-	-	*6	67	*112	80	293	2962	
82 Foreign tax credit.....	110646	-	-	-	-	-	-	-	*43	*3400	1751	10557	94896	
83 U.S. Possessions tax credit.....	44150	-	-	-	-	-	-	-	642	569	-	-	42940	
84 Nonconventional source fuel credit.	259	-	-	-	-	-	-	-	-	-	-	259	-	
85 General business credit.....	8481	-	-	-	-	*109	*133	-	*714	*579	1178	401	5368	
86 Prior year minimum tax credit.....	45748	-	-	-	-	-	*65	-	*212	*212	949	3501	40808	
87 Income tax after credits, total....	633290	-	-	-	*444	*326	12654	*9209	33694	*34059	21816	54598	466490	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	734	***	-	***	*182	*160	*145	***	*24	18	**	10	32
2 Total assets.....	583036420	***	-	***	*70045	*109690	*345236	***	*339327	838583	**	1613960	579457081
3 Cash.....	3931530	***	-	***	*5804	*37638	*49245	***	*16986	105611	**	117541	3581790
4 Notes and accounts receivable....	75257384	***	-	***	*24493	*7926	*87284	***	*53343	166694	**	330822	74535086
5 Less: Allowance for bad debts.....	411626	***	-	***	-	-	*1756	***	*1100	*3936	**	3941	400027
6 Inventories.....	17289157	***	-	***	*6336	*12749	*28029	***	*31942	103068	**	224409	16851575
7 U.S. govt. obligations, total....	*136417	***	-	***	-	-	-	***	-	*24894	-	22890	88634
8 Tax-exempt securities.....	*91524	***	-	***	-	-	-	***	-	*5845	-	-	85679
9 Other current assets.....	37279462	***	-	***	*770	*794	*15518	***	*20297	42622	**	64945	37118929
10 Loans to stockholders.....	4565654	***	-	***	-	*3034	*1136	***	*622	3065	**	-	4544836
11 Mortgage and real estate loans...	81337	***	-	***	-	-	-	***	-	-	-	-	81337
12 Other investments.....	247464906	***	-	***	-	*4195	*8135	***	*34861	133472	**	338886	246929157
13 Depreciable assets.....	307281242	***	-	***	*13933	*100643	*343976	***	*342156	477575	**	1087941	304736772
14 Less: Accumulated depreciation	169105052	***	-	***	*7524	*64635	*216551	***	*195220	294687	**	668110	167570153
15 Depletable assets.....	38439064	***	-	***	-	*25978	*118	***	-	*2872	**	62851	38347245
16 Less: Accumulated depletion...	25551450	***	-	***	-	*19932	*37	***	-	*1386	**	28335	25501759
17 Land.....	6247878	***	-	***	*6722	*1114	*23459	***	*22636	32075	**	20928	6139806
18 Intangible assets (Amortizable)...	38205430	***	-	***	*2855	*106	*2453	***	*29806	*33346	**	2242	38098427
19 Less: Accumulated amortization	23036356	***	-	***	*1999	*106	*1238	***	*22653	*12590	**	1373	22974920
20 Other assets.....	24869919	***	-	***	*18654	*187	*5466	***	*5651	20043	**	42266	24764667
21 Total liabilities.....	583036420	***	-	***	*70045	*109690	*345236	***	*339327	838583	**	1613960	579457081
22 Accounts payable.....	57143708	***	-	***	*39612	-	*18721	***	*28650	*82191	**	98414	28994841
23 Mort, notes, and bonds under 1 yr	29322869	***	-	***	*65138	*989	*18737	***	*21989	64023	**	135803	22804145
24 Other current liabilities.....	23152652	***	-	***	*6348	*4368	*22018	***	*8449	-	**	467	6793638
25 Loans from stockholders.....	6837178	***	-	***	*27113	*3421	*54290	***	*69835	124992	**	334488	101554141
26 Mort, notes, bonds, 1 yr or more.	102224496	***	-	***	*-0	-	*2090	***	*13977	26378	**	92711	96870943
27 Other liabilities.....	97006957	***	-	***	-	-	-	***	*159288	391942	**	775000	265766488
28 Net worth.....	267348562	***	-	***	*-74046	*95600	*171739	***	*159288	391942	**	775000	265766488
29 Capital stock.....	15617347	***	-	***	*11950	*3206	*4737	***	*25433	13519	**	53640	15499207
30 Paid-in or capital surplus.....	133589172	***	-	***	*15667	*25656	*20447	***	*8843	*120068	**	502490	132895847
31 Retained earnings, appropriated.	235926	***	-	***	-	-	-	***	-	5482	**	-	230444
32 Retained earnings-unappropriated	144942841	***	-	***	*-101663	*20273	*109108	***	*152656	211875	**	-2420	144519160
33 Retained earnings (S CORP).....	*390189	***	-	***	-	*48752	*37447	***	-	*46649	**	231382	**
34 Less: Cost of treasury stock...	27426913	***	-	***	-	*2287	-	***	*27645	*5651	**	10091	27378169
35 Total receipts.....	458547940	***	-	***	*231392	*466209	*823002	***	*772959	1814184	**	2564168	450966492
36 Business receipts.....	427389023	***	-	***	*224196	*466161	*816261	***	*756944	1777727	**	2205865	420278536
37 Interest.....	11575464	***	-	***	*100	*33	*843	***	*4689	9728	**	13360	11544228
38 Interest on govt. obligations....	35221	***	-	***	-	-	*201	***	*25	*1030	**	2	33962
39 Rents.....	2096627	***	-	***	-	-	-	***	*2525	*3959	**	6077	2081962
40 Royalties.....	1278487	***	-	***	-	-	-	***	-	*367	**	288	1277833
41 Net S-T cap gain less net LT loss	5394	***	-	***	-	-	-	***	-	37	**	-	5357
42 Net L-T cap gain less net ST loss	570875	***	-	***	-	-	-	***	*404	*3746	**	6526	560199
43 Net gain, noncapital assets.....	1470232	***	-	***	-	-	*754	***	*569	*2227	**	156272	1310313
44 Dividends, domestic corporations.	672181	***	-	***	-	-	-	***	*160	*203	**	2438	669283
45 Dividends, foreign corporations..	5276330	***	-	***	-	-	-	***	-	*114	-	4020	5272196
46 Other receipts.....	8178108	***	-	***	*7096	*15	*4944	***	*7642	15046	**	169321	7932623
47 Total deductions.....	435358735	***	-	***	*213737	*449626	*781202	***	*759661	1744678	**	2391160	428159262
48 Cost of goods.....	329365312	***	-	***	*177096	*353783	*569598	***	*598129	1495500	**	1879612	323598064
49 Compensation of officers.....	489117	***	-	***	*11419	*20572	*27988	***	*14459	*15260	**	11182	374057
50 Salaries and wages.....	9758106	***	-	***	*6821	*31446	*38188	***	*38726	47302	**	61836	9495140
51 Repairs.....	4065844	***	-	***	*1736	*3846	*3888	***	*1708	3944	**	7728	4040864
52 Bad debts.....	295924	***	-	***	-	*154	*2631	***	*1035	1046	**	555	289196
53 Rent paid on business property...	3514454	***	-	***	-	*2462	*3025	***	*3925	4871	**	6773	3490357
54 Taxes paid.....	20600301	***	-	***	*3261	*5494	*22412	***	*12678	21161	**	32997	20489104
55 Interest paid.....	16610982	***	-	***	*4331	*660	*8735	***	*12586	18777	**	37396	16517799
56 Contributions or gifts.....	301538	***	-	***	*11	*34	*532	***	*283	*284	**	230	300091
57 Amortization.....	1218487	***	-	***	*286	-	*87	***	*1121	*2027	**	2644	1208824
58 Depreciation.....	13889274	***	-	***	*983	*3464	*22163	***	*17402	27226	**	61091	13738864
59 Depletion.....	1812338	***	-	***	-	-	-	***	-	*1249	**	1080	1810009
60 Advertising.....	1136576	***	-	***	*147	*182	*2339	***	*3124	4113	**	8896	1116012
61 Pension, prof sh, stock, annuity.	1435777	***	-	***	-	*1013	*7413	***	*3829	3642	**	5886	1409661
62 Employee benefit programs.....	3088841	***	-	***	*1032	-	*6837	***	*6411	10615	**	8255	3050600
63 Net loss, noncapital assets.....	446595	***	-	***	-	-	*17	***	*179	139	**	106	441485
64 Other deductions.....	27329268	***	-	***	*6613	*26516	*65351	***	*44066	87521	**	262191	26789135
65 Total receipts less total deducts..	23189205	***	-	***	*17655	*16583	*41800	***	*13297	69506	**	173008	22807231
Constructive taxable income from													
66 related foreign corporations....	5032556	***	-	***	-	-	-	***	-	-	-	-	5032556
67 Net income, total.....	28186541	***	-	***	*17655	*16583	*41599	***	*13272	68476	**	173006	27805824
68 Net income, Form 1120-A.....	*1209	***	-	***	*1209	-	-	***	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	-	***	-	-	-	***	-	-	-	-	-
70 Net income, Form 1120S.....	*132134	***	-	***	-	*15352	*30260	***	-	*15638	-	47216	**
71 Statutory special deductions, total	1488570	***	-	***	*16446	*1231	*863	***	*468	*12436	**	95373	1356664
72 Net operating loss deduction....	897405	***	-	***	*16446	*1231	*863	***	*355	*12180	**	89522	771718
73 Dividends received deduction....	591165	***	-	***	-	-	-	***	*112	*256	**	5851	584946
74 Public utility div paid deduction	-	***	-	***	-	-	-	***	-	-	-	-	-
75 Income subject to tax.....	26565836	***	-	***	*1209	-	*10476	***	*12804	*40402	**	30417	26449160
76 Income tax before credits, total...	9598013	***	-	***	*181	-	*3376	***	*4431	14926	**	12559	9552277
77 Regular tax.....	9296140	***	-	***	*181	-	*3135	***	*4313	*13793	**	10364	9257100
78 Personal holding company tax....	-	***	-	***	-	-	-	***	-	-	-	-	-
79 Recapture taxes.....	-	***	-	***	-	-	-	***	-	-	-	-	-
80 Alternative minimum tax.....	218269	***	-	***	-	-	*241	***	*117	*1067	**	2091	214752
81 Environmental tax.....	37736	***	-	***	-	-	-	***	*1	*49	**	104	37575
82 Foreign tax credit.....	5767038	***	-	***	-	-	-	***	-	*7	-	-	5767030
83 U.S. Possessions tax credit.....	6655	***	-	***	-	-	1	***	**	-	-	-	6654
84 Nonconventional source fuel credit.	247229	***	-	***	-	-	-	***	-	-	-	-	247229
85 General business credit.....	265766	***	-	***	-	-	*64	***	*52	-	-	-	265648
86 Prior year minimum tax credit....	145251	***	-	***	-	-	*164	***	-	1699	**	-	143389
87 Income tax after credits, total....	3166074	***	-	***	*181	-	*3147	***	*4379	13220	**	12559	3125328

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	266	***	-	-	*121	*64	*36	-	**	*8	**	***	32
2 Total assets.....	580700422	-	-	-	*45715	*48671	*69175	-	**	*417516	**	***	579457081
3 Cash.....	3765860	-	-	-	*4218	*35994	*2343	-	**	*69263	**	***	3581790
4 Notes and accounts receivable....	74719170	-	-	-	*11475	-	*20812	-	**	*79021	**	***	74535086
5 Less: Allowance for bad debts.	402881	-	-	-	-	-	*609	-	**	*1236	**	***	400027
6 Inventories.....	16989841	-	-	-	*2227	-	*7204	-	**	*37800	**	***	16851575
7 U.S. govt. obligations, total....	111524	-	-	-	-	-	-	-	-	-	-	***	88634
8 Tax-exempt securities.....	85679	-	-	-	-	-	-	-	-	-	-	***	85679
9 Other current assets.....	37184619	-	-	-	*528	*12	*7103	-	**	*32551	**	***	37118929
10 Loans to stockholders.....	*4550659	-	-	-	-	*3034	*1136	-	-	1654	**	***	4544836
11 Mortgage and real estate loans...	81337	-	-	-	-	-	-	-	-	-	-	***	81337
12 Other investments.....	247157322	-	-	-	-	-	-	-	-	*73448	**	***	246929157
13 Depreciable assets.....	305695010	-	-	-	*8208	*45229	*64464	-	**	*260555	**	***	304736772
14 Less: Accumulated depreciation	168231757	-	-	-	*3414	*41829	*35391	-	**	*169321	**	***	167570153
15 Depletable assets.....	38437703	-	-	-	-	*25978	-	-	-	1630	**	***	38347245
16 Less: Accumulated depletion...	25551283	-	-	-	-	*19932	-	-	-	1256	**	***	25501759
17 Land.....	6163880	-	-	-	*4068	-	*866	-	**	*14710	**	***	6139806
18 Intangible assets (Amortizable)...	38106728	-	-	-	*2855	*106	*1510	-	-	*3003	**	***	38098427
19 Less: Accumulated amortization	22980305	-	-	-	*1999	*106	*295	-	-	*2222	**	***	22974920
20 Other assets.....	24817316	-	-	-	*17548	*187	*32	-	**	*17918	**	***	24764667
21 Total liabilities.....	580700422	-	-	-	*45715	*48671	*69175	-	**	*417516	**	***	579457081
22 Accounts payable.....	56859834	-	-	-	*1986	-	*15231	-	**	*105266	**	***	56672885
23 Mort, notes, and bonds under 1 yr	29097153	-	-	-	-	-	*10993	-	**	*29363	**	***	28994841
24 Other current liabilities.....	22930475	-	-	-	*296	-	*9233	-	**	*42205	**	***	22804145
25 Loans from stockholders.....	6800853	-	-	-	*6348	-	*401	-	-	-	-	***	6793638
26 Mort, notes, bonds, 1 yr or more.	101765901	-	-	-	*27113	-	*9240	-	**	*52292	**	***	101554141
27 Other liabilities.....	96938754	-	-	-	*-0	-	-	-	-	*11405	**	***	96870943
28 Net worth.....	266307452	-	-	-	*9971	*48671	*24078	-	**	*176985	**	***	265766488
29 Capital stock.....	15524313	-	-	-	*11411	*192	*379	-	**	*5629	**	***	15499207
30 Paid-in or capital surplus.....	133428698	-	-	-	*12604	*25656	*331	-	-	*72701	-	***	132895847
31 Retained earnings, appropriated.	230444	-	-	-	-	-	-	-	-	-	-	***	230444
32 Retained earnings-unappropriated	144487514	-	-	-	*-14044	-	*23368	-	**	*98655	**	***	144519160
33 Retained earnings (S CORP).....	*22822	-	-	-	-	*22822	-	-	-	-	-	***	-
34 Less: Cost of treasury stock..	27386340	-	-	-	-	-	-	-	-	-	-	***	27378169
35 Total receipts.....	454136746	***	-	-	*144603	*13053	*213882	-	**	*1189949	**	***	450966492
36 Business receipts.....	423104022	***	-	-	*141299	*13053	*213167	-	**	*1174888	**	***	420278536
37 Interest.....	11560603	-	-	-	*61	-	*87	-	**	*5977	**	***	11544228
38 Interest on govt. obligations....	34589	-	-	-	-	-	-	-	-	627	**	***	33962
39 Rents.....	2091530	-	-	-	-	-	-	-	-	*3700	**	***	2081962
40 Royalties.....	1277855	-	-	-	-	-	-	-	-	20	**	***	1277833
41 Net S-T cap gain less net LT loss	5394	-	-	-	-	-	-	-	-	37	**	***	5357
42 Net L-T cap gain less net ST loss	566272	-	-	-	-	-	-	-	-	230	**	***	560199
43 Net gain, noncapital assets.....	1467713	-	-	-	-	-	*403	-	-	*979	**	***	1310313
44 Dividends, domestic corporations.	671744	-	-	-	-	-	-	-	-	*134	**	***	669283
45 Dividends, foreign corporations..	5276216	-	-	-	-	-	-	-	-	-	-	***	5272196
46 Other receipts.....	8080807	-	-	-	*3242	-	*225	-	**	*3358	**	***	7932623
47 Total deductions.....	431182960	***	-	-	*141490	*8051	*211552	-	**	*1168334	**	***	428159262
48 Cost of goods.....	326082035	***	-	-	*125032	-	*159343	-	**	*1072587	**	***	323598064
49 Compensation of officers.....	399058	***	-	-	*1574	-	*11081	-	-	*8047	**	***	374057
50 Salaries and wages.....	9566570	***	-	-	*3665	-	*5647	-	**	*16656	**	***	9495140
51 Repairs.....	4054244	-	-	-	*1736	-	*1522	-	**	*2637	**	***	4040864
52 Bad debts.....	291359	-	-	-	-	-	*1633	-	**	*413	**	***	289196
53 Rent paid on business property...	3500383	***	-	-	-	-	*2569	-	**	*2653	**	***	3490357
54 Taxes paid.....	20525724	***	-	-	*519	*837	*4510	-	**	*10845	**	***	20489104
55 Interest paid.....	16547776	***	-	-	*4331	-	*2000	-	**	*8956	**	***	16517799
56 Contributions or gifts.....	300301	-	-	-	*11	-	*24	-	**	*76	**	***	300091
57 Amortization.....	1211106	***	-	-	*286	-	*47	-	-	226	**	***	1208824
58 Depreciation.....	13788239	***	-	-	*484	*355	*5438	-	**	*10512	**	***	13738864
59 Depletion.....	1810834	-	-	-	-	-	-	-	-	36	**	***	1810009
60 Advertising.....	1119657	-	-	-	*104	-	*1204	-	**	*2243	**	***	1116012
61 Pension, prof sh, stock, annuity.	1413084	-	-	-	-	-	*862	-	**	*1395	**	***	1409661
62 Employee benefit programs.....	3060376	***	-	-	-	-	*3658	-	**	*3020	**	***	3050600
63 Net loss, noncapital assets.....	441571	-	-	-	-	-	11	-	**	33	**	***	441485
64 Other deductions.....	27070641	***	-	-	*3748	*6859	*12004	-	**	*27999	**	***	26789135
65 Total receipts less total deducts..	22953786	***	-	-	*3113	*5002	*2330	-	**	*21615	**	***	22807231
Constructive taxable income from													
66 related foreign corporations.....	5032556	-	-	-	-	-	-	-	-	-	-	***	5032556
67 Net income, total.....	27951753	***	-	-	*3113	*5002	*2330	-	**	*20988	**	***	27805824
68 Net income, Form 1120-A.....	*1209	-	-	-	*1209	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	*11468	***	-	-	-	*5002	-	-	-	-	-	***	-
71 Statutory special deductions, total	1460147	-	-	-	*1905	-	-	-	-	*6711	**	***	1356664
72 Net operating loss deduction.....	869345	-	-	-	*1905	-	-	-	-	*6618	**	***	771718
73 Dividends received deduction....	590802	-	-	-	-	-	-	-	-	*94	**	***	584946
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	26480137	-	-	-	*1209	-	*2330	-	**	*14277	**	***	26449160
76 Income tax before credits, total...	9567822	-	-	-	*181	-	*592	-	**	*5610	**	***	9555277
77 Regular tax.....	9267224	-	-	-	*181	-	*592	-	**	*4861	**	***	9257100
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	217072	-	-	-	-	-	-	-	-	732	**	***	214752
81 Environmental tax.....	37675	-	-	-	-	-	-	-	-	18	**	***	37575
82 Foreign tax credit.....	5767030	-	-	-	-	-	-	-	-	-	-	***	5767030
83 U.S. Possessions tax credit.....	6655	-	-	-	-	-	1	-	**	-	-	***	6654
84 Nonconventional source fuel credit.	247229	-	-	-	-	-	-	-	-	-	-	***	247229
85 General business credit.....	265648	-	-	-	-	-	-	-	-	-	-	***	265648
86 Prior year minimum tax credit.....	144967	-	-	-	-	-	*164	-	-	1414	-	***	143389
87 Income tax after credits, total....	3136294	-	-	-	*181	-	*427	-	-	*4196	**	***	3125328

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	468	-	-	***	*61	*96	*109	***	*24	*10	**	***	**
2 Total assets.....	2335998	-	-	***	*24331	*61019	*276061	***	*339327	*421067	**	***	**
3 Cash.....	165669	-	-	***	*1587	*1645	*46902	***	*16986	*36348	**	***	**
4 Notes and accounts receivable....	538214	-	-	***	*13018	*7926	*66472	***	*53343	*87673	**	***	**
5 Less: Allowance for bad debts.....	8745	-	-	***	-	-	*1148	***	*1100	*2701	**	***	-
6 Inventories.....	299316	-	-	***	*4109	*12749	*20826	***	*31942	*65268	**	***	**
7 U.S. govt. obligations, total....	*24894	-	-	***	-	-	-	***	-	*24894	-	***	-
8 Tax-exempt securities.....	*5845	-	-	***	-	-	-	***	-	*5845	-	***	-
9 Other current assets.....	94843	-	-	***	*242	*782	*8414	***	*20297	*10072	**	***	**
10 Loans to stockholders.....	*14995	-	-	***	-	-	*0	***	*622	1411	**	***	-
11 Mortgage and real estate loans...	-	-	-	***	-	-	-	***	-	-	-	***	-
12 Other investments.....	307584	-	-	***	-	*4195	*8135	***	*34861	*60025	**	***	**
13 Depreciable assets.....	1586232	-	-	***	*5725	*55414	*279513	***	*342156	*217021	**	***	**
14 Less: Accumulated depreciation	873295	-	-	***	*4111	*22806	*181159	***	*195220	*125366	**	***	**
15 Depletable assets.....	*1361	-	-	***	-	-	*118	***	-	*1242	**	***	-
16 Less: Accumulated depletion...	*167	-	-	***	-	-	*37	***	-	*129	**	***	-
17 Land.....	83998	-	-	***	*2654	*1114	*22592	***	*22636	*17366	**	***	**
18 Intangible assets (Amortizable)...	98702	-	-	***	-	-	*943	***	*29806	*30343	**	***	-
19 Less: Accumulated amortization	56051	-	-	***	-	-	*943	***	*22653	*10367	**	***	-
20 Other assets.....	52603	-	-	***	*1106	-	*5434	***	*5651	*2125	**	***	**
21 Total liabilities.....	2335998	-	-	***	*24331	*61019	*276061	***	*339327	*421067	**	***	**
22 Accounts payable.....	283873	-	-	***	*3893	*5311	*42410	***	*37139	*43791	**	***	**
23 Mort, notes, and bonds under 1 yr	225716	-	-	***	*39612	-	*7728	***	*28650	*52828	**	***	-
24 Other current liabilities.....	222177	-	-	***	*64842	*989	*9504	***	*21989	*21818	**	***	**
25 Loans from stockholders.....	36324	-	-	***	-	*4368	*21617	***	*8449	-	-	***	-
26 Mort, notes, bonds, 1 yr or more.	458595	-	-	***	-	*3421	*45051	***	*69835	*72700	**	***	-
27 Other liabilities.....	68203	-	-	***	-	-	*2090	***	*13977	*14973	**	***	**
28 Net worth.....	1041110	-	-	***	*-84017	*46930	*147661	***	*159288	*214957	**	***	**
29 Capital stock.....	93033	-	-	***	*539	*3014	*4357	***	*25433	*7890	**	***	**
30 Paid-in or capital surplus.....	160474	-	-	***	*3063	-	*20116	***	*8843	*47367	**	***	**
31 Retained earnings, appropriated.	5482	-	-	***	-	-	-	***	-	5482	**	***	-
32 Retained earnings-unappropriated	455327	-	-	***	*-87619	*20273	*85741	***	*152656	*113220	**	***	-
33 Retained earnings (S CORP).....	*367367	-	-	***	-	*25930	*37447	***	-	*46649	-	***	**
34 Less: Cost of treasury stock..	40574	-	-	***	-	*2287	-	***	*27645	*5651	**	***	-
35 Total receipts.....	4411194	-	-	***	*86789	*453156	*609120	***	*772959	*624235	**	***	**
36 Business receipts.....	4285000	-	-	***	*82897	*453108	*603094	***	*756944	*602840	**	***	**
37 Interest.....	14860	-	-	***	*39	*33	*756	***	*4689	*3750	**	***	-
38 Interest on govt. obligations....	*632	-	-	***	-	-	*201	***	*25	*403	-	***	-
39 Rents.....	5096	-	-	***	-	-	-	***	*2525	*259	-	***	-
40 Royalties.....	*632	-	-	***	-	-	-	***	-	*347	-	***	-
41 Net S-T cap gain less net LT loss	-	-	-	***	-	-	-	***	*404	*3516	**	***	-
42 Net L-T cap gain less net ST loss	*4603	-	-	***	-	-	-	***	*569	*1249	**	***	-
43 Net gain, noncapital assets.....	2519	-	-	***	-	-	*351	***	*160	*69	-	***	-
44 Dividends, domestic corporations.	*437	-	-	***	-	-	-	***	-	*114	-	***	-
45 Dividends, foreign corporations..	*114	-	-	***	-	-	-	***	-	-	-	***	-
46 Other receipts.....	97300	-	-	***	*3853	*15	*4718	***	*7642	*11688	**	***	**
47 Total deductions.....	4175775	-	-	***	*72247	*441575	*569651	***	*759661	*576344	**	***	**
48 Cost of goods.....	3283277	-	-	***	*52064	*353783	*410256	***	*598129	*422913	**	***	**
49 Compensation of officers.....	90059	-	-	***	*9845	*20572	*16907	***	*14459	*7213	**	***	**
50 Salaries and wages.....	191536	-	-	***	*3156	*31446	*32541	***	*38726	*30646	**	***	**
51 Repairs.....	11600	-	-	***	-	*3846	*2366	***	*1708	*1307	**	***	-
52 Bad debts.....	4565	-	-	***	-	*154	*998	***	*1035	*633	**	***	-
53 Rent paid on business property...	14071	-	-	***	-	*2462	*457	***	*3925	*2218	**	***	**
54 Taxes paid.....	74576	-	-	***	*2743	*4657	*17902	***	*12678	*10316	**	***	**
55 Interest paid.....	63207	-	-	***	-	*660	*6735	***	*12586	*9821	**	***	**
56 Contributions or gifts.....	1237	-	-	***	-	*34	*509	***	*283	*208	**	***	-
57 Amortization.....	7381	-	-	***	-	-	*40	***	*1121	*1802	**	***	**
58 Depreciation.....	101036	-	-	***	*499	*3109	*16725	***	*17402	*16714	**	***	**
59 Depletion.....	*1504	-	-	***	-	-	-	***	-	*1213	**	***	-
60 Advertising.....	16919	-	-	***	*44	*182	*1135	***	*3124	*1870	**	***	**
61 Pension, prof sh, stock, annuity.	22693	-	-	***	-	*1013	*6551	***	*3829	*2248	**	***	**
62 Employee benefit programs.....	28465	-	-	***	*1032	-	*3178	***	*6411	*7595	**	***	**
63 Net loss, noncapital assets.....	*5023	-	-	***	-	-	*6	***	*179	107	**	***	-
64 Other deductions.....	258627	-	-	***	*2865	*19656	*53347	***	*44066	*59521	**	***	**
65 Total receipts less total deducts..	235419	-	-	***	*14541	*11581	*39469	***	*13297	*47891	**	***	**
66 Constructive taxable income from related foreign corporations.....	-	-	-	***	-	-	-	***	-	-	-	***	-
67 Net income, total.....	234788	-	-	***	*14541	*11581	*39269	***	*13272	*47488	**	***	**
68 Net income, Form 1120-A.....	-	-	-	***	-	-	-	***	-	-	-	***	-
69 Net income, Form 1120-F.....	-	-	-	***	-	-	-	***	-	-	-	***	-
70 Net income, Form 1120S.....	*120666	-	-	***	-	*10350	*30260	***	-	*15638	-	***	**
71 Statutory special deductions, total	28423	-	-	***	*14541	*1231	*863	***	*468	*5725	-	***	-
72 Net operating loss deduction.....	*28060	-	-	***	*14541	*1231	*863	***	*355	*5562	-	***	-
73 Dividends received deduction....	*363	-	-	***	-	-	-	***	*112	*162	-	***	-
74 Public utility div paid deduction	-	-	-	***	-	-	-	***	-	-	-	***	-
75 Income subject to tax.....	85699	-	-	***	-	-	*8145	***	*12804	*26126	**	***	-
76 Income tax before credits, total...	30191	-	-	***	-	-	*2784	***	*4431	*9316	**	***	-
77 Regular tax.....	28916	-	-	***	-	-	*2543	***	*4313	*8932	**	***	-
78 Personal holding company tax.....	-	-	-	***	-	-	-	***	-	-	-	***	-
79 Recapture taxes.....	-	-	-	***	-	-	-	***	-	-	-	***	-
80 Alternative minimum tax.....	*1196	-	-	***	-	-	*241	***	*117	*335	-	***	-
81 Environmental tax.....	61	-	-	***	-	-	-	***	*1	*31	**	***	-
82 Foreign tax credit.....	*7	-	-	***	-	-	-	***	-	*7	-	***	-
83 U.S. Possessions tax credit.....	-	-	-	***	-	-	-	***	-	-	-	***	-
84 Nonconventional source fuel credit.	-	-	-	***	-	-	-	***	-	-	-	***	-
85 General business credit.....	*118	-	-	***	-	-	*64	***	*52	-	**	***	-
86 Prior year minimum tax credit.....	285	-	-	***	-	-	-	***	-	285	**	***	-
87 Income tax after credits, total....	29781	-	-	***	-	-	*2720	***	*4379	*9024	**	***	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	8344	434	*1365	1507	1264	840	1945	391	355	117	63	39	24
2 Total assets.....	57069858	-	*64349	290488	500735	607923	4732516	2742274	5417780	4174078	4307337	6082273	28150106
3 Cash.....	1839058	-	*18638	64685	53869	78901	395081	147262	333890	147796	173302	193576	232059
4 Notes and accounts receivable....	11521546	-	*22443	*92205	154419	192965	1328144	755246	1335393	983610	1001583	1083824	4571714
5 Less: Allowance for bad debts.....	289600	-	-	*512	*513	*905	12165	17834	29617	18693	25283	37622	146454
6 Inventories.....	8818517	-	*8331	*26943	111893	122177	1082072	600692	1088832	782628	795176	899997	3299777
7 U.S. govt. obligations, total....	80495	-	-	-	-	-	*8726	*4966	*10073	*30189	23852	1	2688
8 Tax-exempt securities.....	*83650	-	-	-	-	-	*76772	-	*6862	-	-	-	16
9 Other current assets.....	1742919	-	*1556	*3123	4938	14010	153612	87855	169897	188702	159223	170409	789594
10 Loans to stockholders.....	169155	-	*397	-	*35178	*32840	59194	*4546	26172	*5205	5509	55	59
11 Mortgage and real estate loans...	574	-	-	-	-	-	-	-	-	-	-	423	152
12 Other investments.....	10203264	-	-	*77	*1088	*762	179461	101789	283129	323902	241140	1003038	8068878
13 Depreciable assets.....	37819725	-	*53458	225320	469464	477773	3702604	2194716	4043200	3205779	3205863	3254391	16987159
14 Less: Accumulated depreciation	19974234	-	*41728	145308	333149	319403	2314677	1252298	2135608	1752462	1566083	1504242	8609275
15 Depletable assets.....	595096	-	-	-	-	-	-	-	-	-	-	-	595096
16 Less: Accumulated depletion...	456576	-	-	-	-	-	-	-	-	-	-	-	456576
17 Land.....	628970	-	-	*6411	*1966	*3509	54233	42761	92506	52624	63049	75833	236078
18 Intangible assets (Amortizable)...	2525129	-	*574	*19289	*269	*9148	123250	51865	161559	165967	194436	496480	1302292
19 Less: Accumulated amortization	879346	-	*574	*4616	*119	*4560	105499	15752	38254	71619	23112	63991	551249
20 Other assets.....	2641515	-	*1255	*2871	*1431	*706	1708	36460	69749	130451	58682	510103	1828101
21 Total liabilities.....	57069858	-	*64349	290488	500735	607923	4732516	2742274	5417780	4174078	4307337	6082273	28150106
22 Accounts payable.....	6143212	-	*6777	*40394	116396	86475	724476	353042	730334	587472	600041	609000	2288804
23 Mort, notes, and bonds under 1 yr	3874146	-	*19047	*10211	*21859	*32333	508641	228291	536355	307571	406814	335578	1467447
24 Other current liabilities.....	6097808	-	*1339	*12475	35292	32586	347301	193527	378901	347260	317822	475886	3955417
25 Loans from stockholders.....	812514	-	*3034	*42912	*31231	93871	183334	*64090	83844	*50121	55238	9977	212863
26 Mort, notes, bonds, 1 yr or more.	10845436	-	*1920	*31443	*69812	142485	700780	468563	921973	844141	909965	2402456	4351898
27 Other liabilities.....	5117132	-	-	*0	*102	*22030	49305	155851	127758	57948	94491	313292	4296356
28 Net worth.....	24179611	-	*32233	153052	226042	198144	2218678	1296909	2638615	1979565	1922966	1936085	11577321
29 Capital stock.....	2796653	-	*5530	*16195	17570	73830	249668	75668	221857	230232	176160	321779	1408164
30 Paid-in or capital surplus.....	7588446	-	-	*58475	*13331	*59037	114925	248746	240959	386503	322162	781516	5362793
31 Retained earnings, appropriated.	*35976	-	-	-	-	-	-	-	*45	-	14148	112	21671
32 Retained earnings-unappropriated	9628432	-	*10064	*27438	125102	25704	912803	400242	743606	632393	1116368	648216	4986496
33 Retained earnings (S CORP).....	5093041	-	*16639	*57277	*75792	*44770	1090316	611299	1497564	772215	430534	326088	170547
34 Less: Cost of treasury stock...	962938	-	-	*6332	*5752	*5197	149035	*39048	65416	41778	136405	141625	372349
35 Total receipts.....	85023529	755678	*316981	734992	1582734	1598423	11043060	5642569	10305613	7128398	7321569	7182115	31411397
36 Business receipts.....	82764811	734960	*316981	734336	1576335	1582265	10961204	5594469	10202224	7019445	7201754	7004504	29836335
37 Interest.....	602302	*842	-	*157	*1350	*1648	9632	5708	10905	11122	17042	34677	509218
38 Interest on govt. obligations....	21131	*16	-	-	-	-	*3518	-0	3487	4117	6084	871	3037
39 Rents.....	94517	14	-	-	*1649	*62	*824	*2038	3711	3167	6683	9104	67265
40 Royalties.....	407328	-	-	-	-	-	*210	*1298	*1436	8994	18989	19730	356671
41 Net S-T cap gain less net LT loss	1075	-	-	-	-	-	*52	*91	*240	*215	24	452	1
42 Net L-T cap gain less net ST loss	73440	64	-	-	-	-	*844	*3035	*1447	26100	1410	7820	32720
43 Net gain, noncapital assets.....	233506	18270	-	-	*124	*3752	17015	6828	23280	8779	2266	4618	148573
44 Dividends, domestic corporations.	6789	-	-	-	-	-	*62	*11	*1169	*594	1214	628	3112
45 Dividends, foreign corporations..	299153	-	-	-	-	-	*3006	*408	*1276	7445	3621	18084	265314
46 Other receipts.....	519478	*1512	-	*499	*3276	*10695	46693	28683	56437	38421	62482	81626	189152
47 Total deductions.....	79982435	692014	*285532	676427	1504812	1537466	10324869	5263432	9583485	6674198	6840974	6803025	29796199
48 Cost of goods.....	56471512	494268	*127859	*360798	938249	990343	7289467	3901292	7372205	5017209	5217262	4997006	19765554
49 Compensation of officers.....	1508893	*9437	*43128	*80536	96359	132457	507669	153428	186555	89772	87247	45378	76926
50 Salaries and wages.....	4521068	36245	*17919	*31152	118213	141209	542911	296595	411526	362795	283798	344745	1933961
51 Repairs.....	671620	5351	*6016	*8411	15830	8749	41489	21195	30505	18915	30982	18919	465256
52 Bad debts.....	165064	*2635	-	-	*2398	*4328	20372	13276	15767	7511	8505	16571	73699
53 Rent paid on business property...	795165	6785	*18881	*12283	38819	31548	94714	23396	49093	33185	31476	44873	410112
54 Taxes paid.....	1585752	10412	*10535	33323	49261	48275	282488	123669	217504	144711	137384	138573	389617
55 Interest paid.....	1614551	18021	*2215	*5367	15147	14582	133430	73778	145825	111224	113442	221798	759723
56 Contributions or gifts.....	29707	*87	-	*228	1043	*141	5224	926	2447	2224	2401	4091	10895
57 Amortization.....	156344	*2742	-	*1969	*79	*1407	4517	5194	14475	9400	11548	50972	54042
58 Depreciation.....	2789476	21047	*3660	20143	29452	46044	303363	183314	350478	247504	278521	296044	1009906
59 Depletion.....	*30384	-	-	-	-	-	-	-	*1	-	-	-	30383
60 Advertising.....	761517	*5015	*1197	*4323	16781	3931	87691	23905	48423	34865	38473	42998	453915
61 Pension, prof sh, stock, annuity.	547542	*5665	-	*3706	*7689	*1576	50195	23228	43243	38668	27466	23316	322789
62 Employee benefit programs.....	1520521	*5279	*5347	*12412	10305	13134	141629	88892	125683	114486	91652	111233	800470
63 Net loss, noncapital assets.....	20141	*798	-	-	-	*17	*1449	*613	1571	888	1394	8304	5108
64 Other deductions.....	6793178	68227	*48773	101776	165187	99725	818263	330731	568182	440842	479424	438205	3233841
65 Total receipts less total deducts..	5041094	63664	*31449	58564	77922	60957	718191	379137	722128	454200	480595	379091	1615197
Constructive taxable income from related foreign corporations.....	227882	-	-	-	-	-	-	-	-	*4408	3344	14281	205849
67 Net income, total.....	5247845	63647	*31449	58564	77922	60957	714673	379137	718641	454491	477855	392501	1818009
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*619	*619	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1705202	*7586	*30386	*41673	*31890	*36961	425244	274449	479335	196233	132310	39753	9381
71 Statutory special deductions, total	617604	*20220	*701	*6832	*6156	*2775	26438	*5429	14604	37087	5329	52769	439265
72 Net operating loss deduction....	556851	*20220	*701	*6832	*6156	*2775	23384	*5013	*12966	*34530	2772	48106	393396
73 Dividends received deduction....	60753	-	-	-	-	-	*3054	*416	1637	2557	2557	4663	45869
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2925860	*35842	*362	*10060	39875	*21221	262991	99320	224783	221461	340270	300312	1369363
76 Income tax before credits, total...	1031550	*12956	*54	*1509	8464	*4745	85707	33771	77346	78934	118857	107461	501747
77 Regular tax.....	996677	*12186	*54	*1509	8464	*4745	84562	33219	76332	75548	117105	103807	479144
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	32202	*735	-	-	-	-	*1144	*543	1107	3203	2025	3239	20205
81 Environmental tax.....	3477	*35	-	-	-	-	-	*1	73	182	376	412	2398
82 Foreign tax credit.....	222062	-	-	-	-	-	-	*9	*129	*4010	4638	11745	201531
83 U.S. Possessions tax credit.....	8794	-	-	-	-	-	438	233	2334	3131	2658	-	-
84 Nonconventional source fuel credit.	2	-	-	-	-	-	-	-	-	-	-	-	2
85 General business credit.....	8071	-	-	*52	-	-	*1869	*410	*454	*302	625	1826	2534
86 Prior year minimum tax credit....	7445	135	-	-	-	-	*480	*179	*667	*1057	1244	3153	531
87 Income tax after credits, total....	785176	*12821	*54	*1457	8464	*4745	82920	32940	73762	70434	109691	90737	297149

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1496	*8	*395	*389	-	*181	362	*69	31	30	14	6	10
2 Total assets.....	23536904	-	*23638	*83614	-	*116020	887978	*520387	506259	984235	957704	1053573	18403498
3 Cash.....	350719	-	*15985	*14351	-	*20924	71056	*20192	*29129	24905	32206	12079	109892
4 Notes and accounts receivable....	4259631	-	*2140	*32577	-	*39292	287214	*171028	109494	242119	251966	111653	3012148
5 Less: Allowance for bad debts.....	110563	-	-	*512	-	-	*3418	*7271	*1476	6416	7194	7022	77254
6 Inventories.....	3262792	-	*178	*18438	-	*15061	253243	*162597	*92121	218317	236003	121083	2145752
7 U.S. govt. obligations, total....	*17741	-	-	-	-	-	*8042	*2026	*2402	*2583	-	-	2688
8 Tax-exempt securities.....	*518	-	-	-	-	-	*518	-	-	-	-	-	-
9 Other current assets.....	532448	-	*432	*2213	-	*2337	37471	*27307	*20045	35814	40752	26969	339108
10 Loans to stockholders.....	5393	-	-	-	-	-	*3858	-	*481	*507	489	-	59
11 Mortgage and real estate loans....	423	-	-	-	-	-	-	-	-	-	-	423	-
12 Other investments.....	5744000	-	-	*77	-	*230	*15213	*4075	*74924	85850	63981	349236	5150415
13 Depreciable assets.....	14873302	-	*23591	*58551	-	*93102	705536	*363369	276996	675665	530900	240391	11905201
14 Less: Accumulated depreciation	7880106	-	*18687	*43694	-	*58497	485439	*233356	149614	344800	274185	94411	6177424
15 Depletable assets.....	593442	-	-	-	-	-	-	-	-	-	-	-	593442
16 Less: Accumulated depletion....	456048	-	-	-	-	-	-	-	-	-	-	-	456048
17 Land.....	194327	-	-	*68	-	-	11887	*3192	16384	6016	14649	2164	139967
18 Intangible assets (Amortizable)...	803066	-	*147	-	-	*4178	*8400	*11366	*35716	*55339	63170	200171	424580
19 Less: Accumulated amortization	226175	-	*147	-	-	*1812	*1583	*6792	*7373	*23164	10037	10761	164504
20 Other assets.....	1571992	-	-	*1546	-	*1206	-24021	*2653	*7029	*11501	15004	101598	1455477
21 Total liabilities.....	23536904	-	*23638	*83614	-	*116020	887978	*520387	506259	984235	957704	1053573	18403498
22 Accounts payable.....	2009800	-	*3805	*6554	-	*10162	108442	*46780	*63181	167282	158954	83383	1361256
23 Mort, notes, and bonds under 1 yr	1410560	-	*4661	-	-	*7854	102818	*33822	*51398	98233	110640	78523	922610
24 Other current liabilities.....	2456446	-	*202	*1544	-	*6873	69343	*33655	33019	84235	82100	96043	2049433
25 Loans from stockholders.....	283338	-	-	*84	-	*13008	*47435	*9694	*6377	*43	11932	4020	190746
26 Mort, notes, bonds, 1 yr or more.	3623585	-	*1754	*2111	-	*49094	72980	*71452	*65505	248142	185583	395370	2531594
27 Other liabilities.....	4006713	-	-	-	-	*17752	*6106	*22870	2487	30447	109566	3817485	3817485
28 Net worth.....	9746461	-	*13215	*73321	-	*29028	469208	*318878	263908	383812	378048	286669	7530373
29 Capital stock.....	1059213	-	*3151	*5608	-	*7093	49748	*40173	41575	115924	43655	132565	619720
30 Paid-in or capital surplus.....	5045913	-	-	*31600	-	*1887	*36080	*197475	*37554	22842	87188	205514	4425772
31 Retained earnings, appropriated.	*23339	-	-	-	-	-	-	*45	-	-	1511	112	21671
32 Retained earnings-unappropriated	3295409	-	*10064	-	-	*26514	244803	*-47976	*142302	101972	264412	-51299	2604617
33 Retained earnings (S CORP).....	593684	-	-	*36112	-	*-6466	*211354	*134651	*59593	*143074	15367	-	-
34 Less: Cost of treasury stock..	271098	-	-	-	-	-	*72777	*5444	*17161	-	34084	224	141407
35 Total receipts.....	29901012	*260444	*84770	*187014	-	*320867	2326118	*1191934	871372	1702880	1674946	799499	20481167
36 Business receipts.....	28772507	*259664	*84770	*186978	-	*319055	2311527	*1185434	*852677	1678116	1653624	744543	19496118
37 Interest.....	334169	*7	-	-	-	*324	*2130	*830	*2240	4496	4003	7140	313000
38 Interest on govt. obligations....	3479	-	-	-	-	-	*163	-	*611	-	158	-	2547
39 Rents.....	43728	-	-	-	-	-	*132	*638	*1723	*362	2144	22	38707
40 Royalties.....	216220	-	-	-	-	-	-	-	*22	*3372	5437	1299	206090
41 Net S-T cap gain less net LT loss	*90	-	-	-	-	-	-	-	*87	-	-	2	1
42 Net L-T cap gain less net ST loss	26700	-	-	-	-	-	-	*1379	*86	*509	-	715	24011
43 Net gain, noncapital assets.....	149251	44	-	-	-	*287	*1495	*1972	*104	*34	684	984	143646
44 Dividends, domestic corporations.	*1888	-	-	-	-	-	-	*373	*13	1	287	-	1214
45 Dividends, foreign corporations..	174332	-	-	-	-	-	*3006	-	*399	*252	147	-	170529
46 Other receipts.....	178646	*730	-	*35	-	*1201	7664	*1682	*13049	15727	8750	44505	85303
47 Total deductions.....	28228573	*258050	*83708	*173149	-	*306290	2168657	*1093034	811611	1607063	1569189	738268	19419555
48 Cost of goods.....	19243529	*206214	*45898	*105080	-	*149681	1449765	*802121	*603671	1108859	1213757	573641	12984842
49 Compensation of officers.....	328942	*861	*7614	*27930	-	*49359	113551	*33406	*15347	22157	18400	6082	34234
50 Salaries and wages.....	1803305	*3101	-	*2546	-	*40592	130452	*73849	*40746	127741	74486	29370	1280424
51 Repairs.....	416781	*2334	*2691	*840	-	*1450	10413	*3862	*1687	9316	4900	1054	378234
52 Bad debts.....	63374	664	-	-	-	*109	7224	*1683	*1478	1270	5145	522	45280
53 Rent paid on business property...	355948	*751	*6652	*230	-	*10042	5884	*3961	*3888	7608	8064	3482	305386
54 Taxes paid.....	419018	*919	*2407	*8094	-	*11139	58934	*25845	25174	42921	30761	10368	202455
55 Interest paid.....	588800	*8108	*475	*58	-	*1375	24308	*11498	*14410	32227	28687	23886	443767
56 Contributions or gifts.....	10771	9	-	-	-	*34	*1921	*76	*565	*367	670	190	6940
57 Amortization.....	69539	900	-	-	-	*977	*838	*1059	*3341	4273	4172	20302	33677
58 Depreciation.....	798175	8781	*2347	*2615	-	*10466	42213	*28214	19765	46497	42109	18814	576353
59 Depletion.....	26212	-	-	-	-	-	-	-	-	-	-	-	26212
60 Advertising.....	358359	1228	-	*1032	-	*1259	22334	*3075	*2774	13719	13821	2068	297050
61 Pension, prof sh, stock, annuity.	328968	5035	-	*3706	-	*951	*10348	*5170	*3117	12067	8055	1235	279283
62 Employee benefit programs.....	858478	*878	*1998	*3980	-	*3185	31561	*20828	*19013	41258	30030	9687	696060
63 Net loss, noncapital assets.....	4390	-	-	-	-	-	*549	*6	*294	*150	373	414	2604
64 Other deductions.....	2553985	*18268	*13626	*17038	-	*25672	258363	*78380	56340	136632	85759	37152	1826755
65 Total receipts less total deducts..	1672438	*2395	*1062	*13865	-	*14577	157461	*98899	59761	95818	105758	61230	1061612
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	*72740	-	-	-	-	-	-	-	-	*548	121	-	72071
67 Net income, total.....	1741699	*2395	*1062	*13865	-	*14577	157298	*98899	59150	96366	105721	61230	1131136
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*619	*619	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	249322	-	-	*13865	-	*7404	*79851	*69493	*21470	*42556	14683	-	-
71 Statutory special deductions, total	393535	*619	*701	-	-	-	*6472	*4809	*3280	*11678	2065	9062	354850
72 Net operating loss deduction....	359860	*619	*701	-	-	-	*3466	*4809	*3019	*11417	2064	8841	324924
73 Dividends received deduction....	33675	-	-	-	-	-	*3006	-	*261	*261	1	221	29926
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1098903	1775	*362	-	-	*7173	70975	*24659	*34400	*42132	88973	52169	776286
76 Income tax before credits, total...	391151	1058	*54	-	-	*1556	23207	*8386	*11812	15284	31536	18421	279836
77 Regular tax.....	380309	604	*54	-	-	*1556	23207	*8385	*11670	*14392	30692	18048	271700
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	9346	451	-	-	-	-	-	-	*128	*861	946	301	6659
81 Environmental tax.....	1692	4	-	-	-	-	-	*1	*14	*31	94	72	1477
82 Foreign tax credit.....	92776	-	-	-	-	-	-	-	*37	*135	1396	25	91184
83 U.S. Possessions tax credit.....	284	-	-	-	-	-	284	-	-	-	-	-	-
84 Nonconventional source fuel credit.	2	-	-	-	-	-	-	-	-	-	-	-	2
85 General business credit.....	2676	-	-	-	-	-	*74	*10	-	*196	67	350	1978
86 Prior year minimum tax credit.....	*1448	-	-	-	-	-	-	-	-	*200	-	717	531
87 Income tax after credits, total....	293965	1058	*54	-	-	*1556	22849	*8376	*11776	14752	30073	17329	186141

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	6848	*426	*970	*1117	1264	659	1583	322	324	87	49	33	14
2 Total assets.....	33532954	-	*40712	*206874	500735	491903	3844538	2221887	4911521	3189843	3349633	5028700	9746609
3 Cash.....	1488339	-	*2653	*50334	53869	57977	324025	127070	304761	122891	141096	181496	122167
4 Notes and accounts receivable....	7261915	-	*20304	*59628	154419	153673	1040931	584218	1225898	741491	749617	972171	1559566
5 Less: Allowance for bad debts.....	179037	-	-	-	*513	*905	8748	10563	28141	12278	18089	30600	69200
6 Inventories.....	5555725	-	*8153	*8505	111893	107116	828830	438095	996711	564311	559173	778914	1154025
7 U.S. gov't. obligations, total....	*62754	-	-	-	-	-	684	*2940	*7671	*27606	23852	1	-
8 Tax-exempt securities.....	*83131	-	-	-	-	-	*76254	-	*6862	-	-	-	16
9 Other current assets.....	1210471	-	*1124	*910	4938	11673	116141	60548	149851	152889	118471	143439	450486
10 Loans to stockholders.....	163762	-	*397	-	*35178	*32840	55336	*4546	25691	*4698	5020	55	-
11 Mortgage and real estate loans....	152	-	-	-	-	-	-	-	-	-	-	-	152
12 Other investments.....	4459263	-	-	-	*1088	*533	164248	97714	208205	238052	177159	653801	2918463
13 Depreciable assets.....	22946423	-	*29867	*166769	469464	384671	2997067	1831347	3766204	2530114	2674963	3013999	5081958
14 Less: Accumulated depreciation	12094127	-	*23041	*101614	333149	260906	1829238	1018941	1985995	1407662	1291898	1409831	2431852
15 Depletable assets.....	1654	-	-	-	-	-	-	-	-	-	-	-	1654
16 Less: Accumulated depletion....	528	-	-	-	-	-	-	-	-	-	-	-	528
17 Land.....	434643	-	-	*6343	*1966	*3509	42345	39569	76121	46609	48400	73669	96111
18 Intangible assets (Amortizable)...	1722062	-	*428	*19289	*269	*4970	114850	40498	125843	110628	131265	296309	877712
19 Less: Accumulated amortization	653171	-	*428	*4616	*119	*2747	103915	8960	30882	48455	13074	53229	386745
20 Other assets.....	1069523	-	*1255	*1325	*1431	*499	25729	33807	62720	118950	43678	408505	372624
21 Total liabilities.....	33532954	-	*40712	*206874	500735	491903	3844538	2221887	4911521	3189843	3349633	5028700	9746609
22 Accounts payable.....	4133412	-	*2971	*33840	116396	76313	616034	306262	667153	420190	441087	525617	927548
23 Mort, notes, and bonds under 1 yr	2463585	-	*14386	*10211	*21859	*24478	405823	194469	484956	209338	296174	257055	544836
24 Other current liabilities.....	3641362	-	*1137	*10931	35292	25713	277958	159873	345883	263025	235722	379843	1905984
25 Loans from stockholders.....	529175	-	*3034	*42828	*31231	*80863	135899	*36396	77467	*50078	43306	5957	22117
26 Mort, notes, bonds, 1 yr or more.	7221852	-	*166	*29332	*69812	*93391	627800	397111	856468	595999	724382	2007086	1820305
27 Other liabilities.....	1110419	-	-	*0	*102	*22030	31553	149746	104887	55460	64044	203727	478870
28 Net worth.....	14433149	-	*19018	*79732	226042	169115	1749470	978030	2374706	1595753	1544918	1649416	4046948
29 Capital stock.....	1737440	-	*2379	*10587	17570	66737	199920	35495	180282	114308	132506	19213	788444
30 Paid-in or capital surplus.....	2542533	-	-	*26875	*13331	*57149	78845	51271	203404	363661	234974	576002	937020
31 Retained earnings, appropriated.	12637	-	-	-	-	-	-	-	-	-	12637	-	-
32 Retained earnings-unappropriated	6333023	-	-	*27438	125102	*810	668000	448218	601305	530421	851956	699515	2381879
33 Retained earnings (S CORP).....	4499356	-	*16639	*21165	*75792	*51236	878963	476649	1437970	629141	415167	326088	170547
34 Less: Cost of treasury stock..	691840	-	-	*6332	*5752	*5197	76258	*33603	48255	41778	102321	141402	230942
35 Total receipts.....	55122517	*495233	*232211	*547978	1582734	1277556	8716942	4450636	9434241	5425518	5646622	6382617	10930230
36 Business receipts.....	53992304	*475295	*232211	*547357	1576335	1263210	8649676	4409035	9349547	5341329	5548130	6259961	10340217
37 Interest.....	268133	*835	-	*157	*1350	*1324	7503	4878	8665	6626	13039	27537	196218
38 Interest on gov't. obligations....	17652	*16	-	-	-	-	*3355	*0	2876	4117	5926	871	490
39 Rents.....	50789	14	-	-	*1649	*62	*692	*1400	*1988	2805	4539	9083	28558
40 Royalties.....	191108	-	-	-	-	-	*210	*1298	*1414	*5622	13552	18431	150580
41 Net S-T cap gain less net LT loss	*984	-	-	-	-	-	*52	*91	*153	*215	24	450	-
42 Net L-T cap gain less net ST loss	46741	64	-	-	-	-	*844	*1657	*1362	*25591	1410	7105	8708
43 Net gain, noncapital assets.....	84255	18226	-	-	*124	*3465	15519	4857	23175	8745	1582	3633	4928
44 Dividends, domestic corporations.	4901	-	-	-	-	-	*62	*11	*795	*581	1213	341	1898
45 Dividends, foreign corporations..	124820	-	-	-	-	-	-	*408	*877	*7193	3474	18084	94785
46 Other receipts.....	340831	*783	-	*464	*3276	*9494	39029	27001	43388	22695	53732	37121	103849
47 Total deductions.....	51753862	*433964	*201825	*503279	1504812	1231176	8156213	4170398	8771873	5067136	5271785	6064756	10376645
48 Cost of goods.....	37227983	*288054	*81961	*255718	938249	840662	5839702	3099171	6768534	3908350	4003505	4423366	6780712
49 Compensation of officers.....	1179951	*8576	*35514	*52606	96359	83099	394118	120022	171209	67615	68847	39295	42692
50 Salaries and wages.....	2717762	*33144	*17919	*28606	118213	100618	412458	222746	370780	235054	209312	315375	653537
51 Repairs.....	254840	*3017	*3325	*7571	15830	7299	31076	17333	28818	9600	26083	17865	87022
52 Bad debts.....	101690	*1972	-	-	*2398	*4220	13149	11594	14290	6241	3360	16048	28419
53 Rent paid on business property...	439217	*6034	*12230	*12053	38819	21506	88830	19435	45205	25576	23411	41391	104726
54 Taxes paid.....	1166735	*9493	*8128	*25229	49261	37135	223554	97824	192330	101791	106623	128205	187162
55 Interest paid.....	1025751	*9913	*1740	*5309	15147	13207	109122	62279	131415	78996	84754	197912	315956
56 Contributions or gifts.....	18936	*78	-	*228	1043	*107	3304	850	1882	1858	1731	3901	3955
57 Amortization.....	86805	*1841	-	*1969	*79	*430	3679	4134	11134	5126	7376	30670	20366
58 Depreciation.....	1991302	*12267	*1313	*17528	29452	35577	261149	155100	330712	201007	236412	277230	433554
59 Depletion.....	*4171	-	-	-	-	-	-	-	*1	-	-	-	4171
60 Advertising.....	403157	*3787	*1197	*3292	16781	2672	65357	20830	45649	21146	24653	40929	156865
61 Pension, prof sh, stock, annuity.	218574	*630	-	-	*7689	*625	39847	18058	40126	26601	19411	22081	43507
62 Employee benefit programs.....	662043	*4401	*3349	*8432	10305	*9949	110068	68064	106670	73227	61622	101546	104410
63 Net loss, noncapital assets.....	15751	*798	-	-	-	*17	*899	*607	1277	*738	1021	7889	2504
64 Other deductions.....	4239193	*49960	*35147	*84738	165187	74053	559900	252351	511842	304210	393664	401053	1407087
65 Total receipts less total deducts..	3368655	*61269	*30386	*44699	77922	46380	560730	280238	662367	358382	374837	317860	553585
Constructive taxable income from													
66 related foreign corporations.....	155142	-	-	-	-	-	-	-	-	*3860	3223	14281	133778
67 Net income, total.....	3506146	*61253	*30386	*44699	77922	46380	557375	280237	659491	358125	372134	331270	686873
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1455880	*7586	*30386	*27808	*31890	*29556	345392	204956	457865	153677	117627	39753	9381
71 Statutory special deductions, total	224068	*19601	-	*6832	*6156	*2775	19966	*620	11323	25409	3264	43707	84415
72 Net operating loss deduction.....	196991	*19601	-	*6832	*6156	*2775	19918	*204	*9947	*23113	708	39265	68472
73 Dividends received deduction....	27077	-	-	-	-	-	*48	*416	1376	*2296	2556	4442	15943
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1826957	*34067	-	*10060	39875	*14048	192017	74661	190383	179329	251297	248144	593077
76 Income tax before credits, total...	640399	*11898	-	*1509	8464	*3189	62499	25385	65534	63650	87321	89040	221911
77 Regular tax.....	616368	*11583	-	*1509	8464	*3189	61355	24834	64662	61156	86413	85759	207444
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	22857	*285	-	-	-	-	*1144	*543	*979	2343	1080	2938	13545
81 Environmental tax.....	1785	*31	-	-	-	-	-	-	59	151	282	340	921
82 Foreign tax credit.....	129286	-	-	-	-	-	-	*9	*93	*3875	3242	11720	110347
83 U.S. Possessions tax credit.....	8510	-	-	-	-	-	154	233	2334	3131	2658	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	5395	-	-	*52	-	-	*1795	*400	*454	105	558	1476	555
86 Prior year minimum tax credit.....	5998	135	-	-	-	-	*480	*179	*667	*857	1244	2436	-
87 Income tax after credits, total....	491211	*11763	-	*1457	8464	*3189	60070	24565	61986	55682	79618	73408	111008

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	899	***	-	***	*147	*192	*155	***	46	*13	12	**	6
2 Total assets.....	24472844	***	-	***	*54518	*122028	*299547	***	605057	*415654	1296813	**	21451147
3 Cash.....	396475	***	-	***	*10396	*10990	*46881	***	38649	*19154	98211	**	154503
4 Notes and accounts receivable....	3107670	***	-	***	*26738	*36493	*94632	***	176117	*144954	355781	**	2187679
5 Less: Allowance for bad debts.	69860	***	-	***	-	-	*424	***	*4293	*6075	17108	**	19034
6 Inventories.....	2192039	***	-	***	*12852	*49335	*91007	***	177985	*167405	344546	**	1224141
7 U.S. govt. obligations, total....	*38292	***	-	***	-	-	-	***	-	-	38222	**	-
8 Tax-exempt securities.....	20071	***	-	***	-	-	-	***	-	-	20071	**	-
9 Other current assets.....	7185513	***	-	***	-	*1291	*2102	***	45764	*16174	70183	**	7046893
10 Loans to stockholders.....	*1189	***	-	***	-	-	-	***	*1175	-	13	-	-
11 Mortgage and real estate loans...	*588	***	-	***	-	-	-	***	*588	-	-	-	-
12 Other investments.....	2653078	***	-	***	*1099	*466	*8664	***	*73857	*33131	140415	**	2393912
13 Depreciable assets.....	7742308	***	-	***	*12789	*57164	*113502	***	211290	*75029	334757	**	6884290
14 Less: Accumulated depreciation	3800012	***	-	***	*9355	*35465	*68114	***	129886	*45851	172475	**	3303651
15 Depletable assets.....	6692330	***	-	***	-	-	-	***	-	-	-	-	6692330
16 Less: Accumulated depletion...	455808	***	-	***	-	-	-	***	-	-	-	-	455808
17 Land.....	286175	***	-	***	-	-	*10114	***	*6691	*5433	5534	**	258354
18 Intangible assets (Amortizable)..	907966	***	-	***	-	*1154	*3534	***	*10071	-	29571	**	862463
19 Less: Accumulated amortization	250816	***	-	***	-	*1020	*2658	***	*1767	-	8614	**	235586
20 Other assets.....	-2174352	***	-	***	-	*1619	*306	***	*-1184	*6301	57707	**	-2239340
21 Total liabilities.....	24472844	***	-	***	*54518	*122028	*299547	***	605057	*415654	1296813	**	21451147
22 Accounts payable.....	1186694	***	-	***	*8386	*36627	*61365	***	80114	*42574	120380	**	780129
23 Mort, notes, and bonds under 1 yr	357682	***	-	***	-	*5340	*51063	***	*54775	*110704	89548	**	35694
24 Other current liabilities.....	10647781	***	-	***	*487	*3507	*16578	***	30791	*22620	117352	**	10439275
25 Loans from stockholders.....	183066	***	-	***	*56854	*14944	*3887	***	*3921	*20442	76709	-	-
26 Mort, notes, bonds, 1 yr or more.	5373459	***	-	***	-	*25252	*22804	***	72044	*26139	154459	**	5039316
27 Other liabilities.....	8420648	***	-	***	-	*-0	*-0	***	*8809	*-1098	21624	**	8406252
28 Net worth.....	-1696485	***	-	***	*-11209	*36358	*143849	***	354604	*194272	716741	**	-3249519
29 Capital stock.....	250325	***	-	***	*4835	*887	*11806	***	28275	*2356	33661	**	149795
30 Paid-in or capital surplus.....	399399	***	-	***	-	*4692	*18661	***	32648	*1808	104179	**	236205
31 Retained earnings, appropriated.	-	***	-	***	-	-	-	***	-	-	-	-	-
32 Retained earnings-unappropriated	-2714064	***	-	***	*-16044	*31162	*46688	***	198377	*23603	582040	**	-3616875
33 Retained earnings (S CORP).....	464674	***	-	***	-	*-383	*66694	***	*145573	*180490	5175	-	-
34 Less: Cost of treasury stock..	96819	***	-	***	-	-	-	***	*50269	*13985	8314	**	18644
35 Total receipts.....	18506001	***	-	***	*144813	*526107	*1036617	***	1167368	*912793	1862530	**	12354929
36 Business receipts.....	17558264	***	-	***	*144802	*524809	*1032599	***	1139580	*909336	1823490	**	11485728
37 Interest.....	368285	***	-	***	*11	*459	*517	***	*2727	*149	7757	**	355771
38 Interest on govt. obligations....	*7132	***	-	***	-	-	*786	***	*495	-	2697	**	3143
39 Rents.....	36118	***	-	***	-	*741	-	***	-	-	397	**	34967
40 Royalties.....	79048	***	-	***	-	-	-	***	*694	*2	9571	**	68444
41 Net S-T cap gain less net LT loss	21	***	-	***	-	-	-	***	-	-	-	-	21
42 Net L-T cap gain less net ST loss	154078	***	-	***	-	-	-	***	*695	*460	666	**	151783
43 Net gain, noncapital assets.....	6015	***	-	***	-	*7	*1976	***	*3	*1422	1519	-	1088
44 Dividends, domestic corporations.	30115	***	-	***	-	-	-	***	*100	-	1405	**	28611
45 Dividends, foreign corporations..	*11620	***	-	***	-	-	-	***	*372	-	4860	**	6388
46 Other receipts.....	255305	***	-	***	-	*90	*739	***	22703	*1424	10167	**	218985
47 Total deductions.....	17737791	***	-	***	*139534	*512602	*985635	***	1095008	*889329	1748142	**	11885420
48 Cost of goods.....	11804758	***	-	***	*78800	*295160	*841472	***	810158	*644929	1282710	**	7491259
49 Compensation of officers.....	-	***	-	***	*476	*38336	*20094	***	32817	*80383	20239	**	47363
50 Salaries and wages.....	861270	***	-	***	*1910	*45528	*34668	***	38100	*26739	124359	**	565135
51 Repairs.....	58511	***	-	***	*3250	*1680	*1330	***	1813	*780	6266	**	42140
52 Bad debts.....	30824	***	-	***	-	*91	*316	***	2237	*2728	4334	**	20561
53 Rent paid on business property...	156779	***	-	***	*6343	*22206	*3236	***	8892	*3774	16757	**	87072
54 Taxes paid.....	1002933	***	-	***	*5445	*15095	*15626	***	22965	*10641	40055	**	885346
55 Interest paid.....	992866	***	-	***	-	*4866	*8184	***	12560	*9121	31473	**	922437
56 Contributions or gifts.....	10273	***	-	***	*12	*58	*6	***	177	*83	1787	**	8098
57 Amortization.....	40517	***	-	***	-	*231	*546	***	*1399	*54	2847	**	35113
58 Depreciation.....	488575	***	-	***	*2281	*5003	*12704	***	14330	*5396	24531	**	420376
59 Depletion.....	81581	***	-	***	-	-	-	***	-	-	-	-	81581
60 Advertising.....	278914	***	-	***	*143	*39451	*1899	***	21289	*26273	42750	**	138531
61 Pension, prof sh, stock, annuity.	55503	***	-	***	-	-	*1459	***	*3897	*1055	7345	**	40483
62 Employee benefit programs.....	226136	***	-	***	-	*3032	*3997	***	18003	*11267	20889	**	166446
63 Net loss, noncapital assets.....	11855	***	-	***	-	-	*223	***	*230	-	89	**	11269
64 Other deductions.....	1379984	***	-	***	*40874	*41866	*39876	***	106141	*66106	121710	**	922209
65 Total receipts less total deducts..	768210	***	-	***	*5280	*13505	*50982	***	72359	*23465	114388	**	469509
Constructive taxable income from													
66 related foreign corporations.....	4904	***	-	***	-	-	-	***	-	-	716	-	4188
67 Net income, total.....	765982	***	-	***	*5280	*13505	*50196	***	71864	*23465	112408	**	470554
68 Net income, Form 1120-A.....	-	***	-	***	-	-	-	***	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	-	***	-	-	-	***	-	-	-	-	-
70 Net income, Form 1120S.....	130820	***	-	***	-	*7912	*46277	***	*23797	*22725	19810	-	-
71 Statutory special deductions, total	332432	***	-	***	*489	-	-	***	*1648	-	1632	**	326174
72 Net operating loss deduction....	*303224	***	-	***	*489	-	-	***	*1207	-	-	**	299040
73 Dividends received deduction....	29207	***	-	***	-	-	-	***	*401	-	1632	**	27134
74 Public utility div paid deduction	-	***	-	***	-	-	-	***	-	-	-	-	-
75 Income subject to tax.....	302730	***	-	***	*4791	*5592	*3919	***	46419	*740	90965	**	144380
76 Income tax before credits, total...	151175	***	-	***	*911	*880	*798	***	16980	*250	31138	**	98261
77 Regular tax.....	102097	***	-	***	*911	*880	*798	***	15817	*250	31052	**	50433
78 Personal holding company tax....	-	***	-	***	-	-	-	***	-	-	-	-	-
79 Recapture taxes.....	-	***	-	***	-	-	-	***	-	-	-	-	-
80 Alternative minimum tax.....	*48337	***	-	***	-	-	-	***	*1143	-	-	-	47193
81 Environmental tax.....	741	***	-	***	-	-	-	***	*20	-	86	**	635
82 Foreign tax credit.....	4430	***	-	***	-	-	-	***	-	-	1185	**	3244
83 U.S. Possessions tax credit.....	9639	***	-	***	-	-	-	***	4117	-	4888	-	-
84 Nonconventional source fuel credit.	-	***	-	***	-	-	-	***	-	-	-	-	-
85 General business credit.....	2525	***	-	***	-	-	-	***	*371	-	237	**	1636
86 Prior year minimum tax credit.....	-	***	-	***	-	-	-	***	-	-	-	-	-
87 Income tax after credits, total....	134581	***	-	***	*911	*880	*798	***	12491	*250	24827	**	93381

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Footwear, except rubber

MINOR INDUSTRY 3140 RETURNS WITH 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.....	46	***	-	-	-	-	-	***	***	*6	***	**	***
2 Total assets.....	21471297	-	-	-	-	-	-	***	***	*176620	***	**	***
3 Cash.....	188729	-	-	-	-	-	-	***	***	*14241	***	**	***
4 Notes and accounts receivable....	2496242	-	-	-	-	-	-	***	***	*59761	***	**	***
5 Less: Allowance for bad debts.....	26368	-	-	-	-	-	-	***	***	*1858	***	**	***
6 Inventories.....	1490277	-	-	-	-	-	-	***	***	*49034	***	**	***
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	***	***	-	***	-	***
8 Tax-exempt securities.....	-	-	-	-	-	-	-	***	***	-	***	-	***
9 Other current assets.....	7019988	-	-	-	-	-	-	***	***	*5287	***	**	***
10 Loans to stockholders.....	13	-	-	-	-	-	-	***	***	-	***	-	***
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	***	***	-	***	-	***
12 Other investments.....	2250163	-	-	-	-	-	-	***	***	*33131	***	**	***
13 Depreciable assets.....	6778835	-	-	-	-	-	-	***	***	*25781	***	**	***
14 Less: Accumulated depreciation	3309265	-	-	-	-	-	-	***	***	*14028	***	**	***
15 Depletable assets.....	6692330	-	-	-	-	-	-	***	***	-	***	-	***
16 Less: Accumulated depletion....	455808	-	-	-	-	-	-	***	***	-	***	-	***
17 Land.....	248983	-	-	-	-	-	-	***	***	*1307	***	**	***
18 Intangible assets (Amortizable)....	*524618	-	-	-	-	-	-	***	***	-	***	-	***
19 Less: Accumulated amortization	*89641	-	-	-	-	-	-	***	***	-	***	-	***
20 Other assets.....	-2337797	-	-	-	-	-	-	***	***	*3965	***	**	***
21 Total liabilities.....	21471297	-	-	-	-	-	-	***	***	*176620	***	**	***
22 Accounts payable.....	723900	-	-	-	-	-	-	***	***	*21599	***	**	***
23 Mort, notes, and bonds under 1 yr	97900	-	-	-	-	-	-	***	***	*11275	***	**	***
24 Other current liabilities.....	10334757	-	-	-	-	-	-	***	***	*6060	***	**	***
25 Loans from stockholders.....	*96039	-	-	-	-	-	-	***	***	*19330	***	-	***
26 Mort, notes, bonds, 1 yr or more.	4743918	-	-	-	-	-	-	***	***	-	***	**	***
27 Other liabilities.....	8135710	-	-	-	-	-	-	***	***	-	***	**	***
28 Net worth.....	-2660927	-	-	-	-	-	-	***	***	*118356	***	**	***
29 Capital stock.....	180840	-	-	-	-	-	-	***	***	*1251	***	**	***
30 Paid-in or capital surplus.....	188483	-	-	-	-	-	-	***	***	*759	***	**	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	***	***	-	***	-	***
32 Retained earnings-unappropriated	-3139250	-	-	-	-	-	-	***	***	-	***	**	***
33 Retained earnings (S CORP).....	*195526	-	-	-	-	-	-	***	***	*127164	***	-	***
34 Less: Cost of treasury stock....	*86527	-	-	-	-	-	-	***	***	*10818	***	**	***
35 Total receipts.....	13402019	***	-	-	-	-	-	***	***	*371461	***	**	***
36 Business receipts.....	12636477	***	-	-	-	-	-	***	***	*370776	***	**	***
37 Interest.....	333443	***	-	-	-	-	-	***	***	-	***	**	***
38 Interest on govt. obligations....	3792	***	-	-	-	-	-	***	***	-	***	-	***
39 Rents.....	31223	-	-	-	-	-	-	***	***	-	***	**	***
40 Royalties.....	43762	***	-	-	-	-	-	***	***	-	***	**	***
41 Net S-T cap gain less net LT loss	21	-	-	-	-	-	-	***	***	-	***	-	***
42 Net L-T cap gain less net ST loss	*141651	***	-	-	-	-	-	***	***	-	***	**	***
43 Net gain, noncapital assets.....	*611	-	-	-	-	-	-	***	***	*17	***	-	***
44 Dividends, domestic corporations.	*28518	-	-	-	-	-	-	***	***	-	***	**	***
45 Dividends, foreign corporations..	5936	-	-	-	-	-	-	***	***	-	***	-	***
46 Other receipts.....	176584	***	-	-	-	-	-	***	***	*668	***	**	***
47 Total deductions.....	12886037	***	-	-	-	-	-	***	***	*357078	***	**	***
48 Cost of goods.....	8307193	***	-	-	-	-	-	***	***	*282447	***	**	***
49 Compensation of officers.....	73850	***	-	-	-	-	-	***	***	*10487	***	**	***
50 Salaries and wages.....	607918	***	-	-	-	-	-	***	***	*8633	***	**	***
51 Repairs.....	41889	***	-	-	-	-	-	***	***	*504	***	**	***
52 Bad debts.....	23376	***	-	-	-	-	-	***	***	*1625	***	**	***
53 Rent paid on business property...	96453	***	-	-	-	-	-	***	***	*2471	***	**	***
54 Taxes paid.....	905122	***	-	-	-	-	-	***	***	*5119	***	**	***
55 Interest paid.....	895292	***	-	-	-	-	-	***	***	*3211	***	**	***
56 Contributions or gifts.....	8980	***	-	-	-	-	-	***	***	-	***	**	***
57 Amortization.....	36133	***	-	-	-	-	-	***	***	*1	***	**	***
58 Depreciation.....	411370	***	-	-	-	-	-	***	***	*1901	***	**	***
59 Depletion.....	81581	-	-	-	-	-	-	***	***	-	***	-	***
60 Advertising.....	166312	***	-	-	-	-	-	***	***	*6606	***	**	***
61 Pension, prof sh, stock, annuity.	43103	***	-	-	-	-	-	***	***	*181	***	**	***
62 Employee benefit programs.....	164727	***	-	-	-	-	-	***	***	*7417	***	**	***
63 Net loss, noncapital assets.....	*11144	***	-	-	-	-	-	***	***	-	***	**	***
64 Other deductions.....	1011595	***	-	-	-	-	-	***	***	*26475	***	**	***
65 Total receipts less total deducts..	515982	***	-	-	-	-	-	***	***	*14383	***	**	***
Constructive taxable income from													
66 related foreign corporations.....	4407	-	-	-	-	-	-	***	***	-	***	-	***
67 Net income, total.....	516597	***	-	-	-	-	-	***	***	*14383	***	**	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	***	***	-	***	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	***	***	-	***	-	***
70 Net income, Form 1120S.....	*51735	-	-	-	-	-	-	***	***	*14383	***	-	***
71 Statutory special deductions, total	*310625	-	-	-	-	-	-	***	***	-	***	-	***
72 Net operating loss deduction....	*288191	-	-	-	-	-	-	***	***	-	***	-	***
73 Dividends received deduction.....	*22435	-	-	-	-	-	-	***	***	-	***	-	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	***	-	***	-	***
75 Income subject to tax.....	154237	***	-	-	-	-	-	***	***	-	***	**	***
76 Income tax before credits, total...	100824	***	-	-	-	-	-	***	***	-	***	**	***
77 Regular tax.....	53266	***	-	-	-	-	-	***	***	-	***	**	***
78 Personal holding company tax.....	-	-	-	-	-	-	-	***	***	-	***	-	***
79 Recapture taxes.....	-	-	-	-	-	-	-	***	***	-	***	-	***
80 Alternative minimum tax.....	*46966	-	-	-	-	-	-	***	***	-	***	-	***
81 Environmental tax.....	592	***	-	-	-	-	-	***	***	-	***	**	***
82 Foreign tax credit.....	3928	-	-	-	-	-	-	***	***	-	***	**	***
83 U.S. Possessions tax credit.....	6189	-	-	-	-	-	-	***	***	-	***	-	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	***	-	***	-	***
85 General business credit.....	1788	***	-	-	-	-	-	***	***	-	***	**	***
86 Prior year minimum tax credit.....	-	-	-	-	-	-	-	***	***	-	***	-	***
87 Income tax after credits, total....	88919	***	-	-	-	-	-	***	***	-	***	**	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	853	-	-	***	*147	*192	*155	***	***	*8	***	**	***
2 Total assets.....	3001547	-	-	***	*54518	*122028	*299547	***	***	*239033	***	**	***
3 Cash.....	207746	-	-	***	*10396	*10990	*46881	***	***	*4913	***	**	***
4 Notes and accounts receivable....	611428	-	-	***	*26738	*36493	*94632	***	***	*85193	***	**	***
5 Less: Allowance for bad debts.....	43491	-	-	***	-	-	*424	***	***	*4217	***	**	***
6 Inventories.....	701763	-	-	***	*12852	*49335	*91007	***	***	*118370	***	**	***
7 U.S. govt. obligations, total....	*38292	-	-	***	-	-	-	***	***	-	***	**	***
8 Tax-exempt securities.....	20071	-	-	***	-	-	-	***	***	-	***	**	***
9 Other current assets.....	165525	-	-	***	-	*1291	*2102	***	***	*10887	***	**	***
10 Loans to stockholders.....	*1175	-	-	***	-	-	-	***	***	-	***	-	***
11 Mortgage and real estate loans....	*588	-	-	***	-	-	-	***	***	-	***	-	***
12 Other investments.....	402915	-	-	***	*1099	*466	*8664	***	***	-	***	**	***
13 Depreciable assets.....	963474	-	-	***	*12789	*57164	*113502	***	***	*49247	***	**	***
14 Less: Accumulated depreciation	490748	-	-	***	*9355	*35465	*68114	***	***	*31822	***	**	***
15 Depletable assets.....	-	-	-	***	-	-	-	***	***	-	***	-	***
16 Less: Accumulated depletion....	-	-	-	***	-	-	-	***	***	-	***	-	***
17 Land.....	37191	-	-	***	-	-	*10114	***	***	*4126	***	**	***
18 Intangible assets (Amortizable)...	383348	-	-	***	-	*1154	*3534	***	***	-	***	**	***
19 Less: Accumulated amortization	161175	-	-	***	-	*1020	*2658	***	***	-	***	**	***
20 Other assets.....	163446	-	-	***	-	*1619	*306	***	***	*2336	***	**	***
21 Total liabilities.....	3001547	-	-	***	*54518	*122028	*299547	***	***	*239033	***	**	***
22 Accounts payable.....	462794	-	-	***	*8386	*36627	*61365	***	***	*20974	***	**	***
23 Mort, notes, and bonds under 1 yr	259782	-	-	***	-	*5340	*51063	***	***	*99430	***	**	***
24 Other current liabilities.....	313024	-	-	***	*487	*3507	*16578	***	***	*16560	***	**	***
25 Loans from stockholders.....	87027	-	-	***	*56854	*14944	*3887	***	***	*1112	***	-	***
26 Mort, notes, bonds, 1 yr or more.	629540	-	-	***	-	*25252	*22804	***	***	*26139	***	**	***
27 Other liabilities.....	284938	-	-	***	-	*-0	*-0	***	***	*-1098	***	**	***
28 Net worth.....	964443	-	-	***	*-11209	*36358	*143849	***	***	*75916	***	**	***
29 Capital stock.....	69485	-	-	***	*4835	*887	*11806	***	***	*1105	***	**	***
30 Paid-in or capital surplus.....	210916	-	-	***	-	*4692	*18661	***	***	*1049	***	**	***
31 Retained earnings, appropriated.	-	-	-	***	-	-	-	***	***	-	***	-	***
32 Retained earnings-unappropriated	425186	-	-	***	*-16044	*31162	*46688	***	***	*23603	***	**	***
33 Retained earnings (S CORP).....	269148	-	-	***	-	*-383	*66694	***	***	*53327	***	-	***
34 Less: Cost of treasury stock..	*10292	-	-	***	-	-	-	***	***	*3166	***	-	***
35 Total receipts.....	5103981	-	-	***	*144813	*526107	*1036617	***	***	*541332	***	**	***
36 Business receipts.....	4921786	-	-	***	*144802	*524809	*1032599	***	***	*538560	***	**	***
37 Interest.....	34842	-	-	***	*11	*459	*517	***	***	*149	***	**	***
38 Interest on govt. obligations....	*3341	-	-	***	-	-	*786	***	***	-	***	**	***
39 Rents.....	*4895	-	-	***	-	*741	-	***	***	-	***	**	***
40 Royalties.....	*35286	-	-	***	-	-	-	***	***	*2	***	-	***
41 Net S-T cap gain less net LT loss	-	-	-	***	-	-	-	***	***	-	***	-	***
42 Net L-T cap gain less net ST loss	*12427	-	-	***	-	-	-	***	***	*460	***	-	***
43 Net gain, noncapital assets.....	*5403	-	-	***	-	*7	*1976	***	***	*1404	***	-	***
44 Dividends, domestic corporations..	1597	-	-	***	-	-	-	***	***	-	***	**	***
45 Dividends, foreign corporations..	*5684	-	-	***	-	-	-	***	***	-	***	**	***
46 Other receipts.....	78721	-	-	***	-	*90	*739	***	***	*756	***	**	***
47 Total deductions.....	4851754	-	-	***	*139534	*512602	*985635	***	***	*532250	***	**	***
48 Cost of goods.....	3497565	-	-	***	*78800	*295160	*841472	***	***	*362482	***	**	***
49 Compensation of officers.....	182663	-	-	***	*476	*38336	*20094	***	***	*69896	***	**	***
50 Salaries and wages.....	253352	-	-	***	*1910	*45528	*34668	***	***	*18105	***	**	***
51 Repairs.....	16622	-	-	***	*3250	*1680	*1330	***	***	*276	***	**	***
52 Bad debts.....	7448	-	-	***	-	*91	*316	***	***	*1103	***	**	***
53 Rent paid on business property...	60327	-	-	***	*6343	*22206	*3236	***	***	*1302	***	**	***
54 Taxes paid.....	97811	-	-	***	*5445	*15095	*15626	***	***	*5522	***	**	***
55 Interest paid.....	97574	-	-	***	-	*4866	*8184	***	***	*5910	***	**	***
56 Contributions or gifts.....	1292	-	-	***	*12	*58	*6	***	***	*83	***	**	***
57 Amortization.....	4384	-	-	***	-	*231	*546	***	***	*53	***	**	***
58 Depreciation.....	77205	-	-	***	*2281	*5003	*12704	***	***	*3495	***	**	***
59 Depletion.....	-	-	-	***	-	-	-	***	***	-	***	-	***
60 Advertising.....	112602	-	-	***	*143	*39451	*1899	***	***	*19668	***	**	***
61 Pension, prof sh, stock, annuity.	12401	-	-	***	-	-	*1459	***	***	*874	***	**	***
62 Employee benefit programs.....	61409	-	-	***	-	*3032	*3997	***	***	*3850	***	**	***
63 Net loss, noncapital assets.....	*711	-	-	***	-	-	*223	***	***	-	***	**	***
64 Other deductions.....	368389	-	-	***	*40874	*41866	*39876	***	***	*39631	***	**	***
65 Total receipts less total deducts..	252228	-	-	***	*5280	*13505	*50982	***	***	*9082	***	**	***
Constructive taxable income from													
66 related foreign corporations.....	497	-	-	***	-	-	-	***	***	-	***	-	***
67 Net income, total.....	249384	-	-	***	*5280	*13505	*50196	***	***	*9082	***	**	***
68 Net income, Form 1120-A.....	-	-	-	***	-	-	-	***	***	-	***	-	***
69 Net income, Form 1120-F.....	-	-	-	***	-	-	-	***	***	-	***	-	***
70 Net income, Form 1120S.....	79085	-	-	***	-	*7912	*46277	***	***	*8342	***	-	***
71 Statutory special deductions, total	*21806	-	-	***	*489	-	-	***	***	-	***	**	***
72 Net operating loss deduction.....	*15034	-	-	***	*489	-	-	***	***	-	***	-	***
73 Dividends received deduction....	*6773	-	-	***	-	-	-	***	***	-	***	**	***
74 Public utility div paid deduction	-	-	-	***	-	-	-	***	***	-	***	-	***
75 Income subject to tax.....	148493	-	-	***	*4791	*5592	*3919	***	***	*740	***	**	***
76 Income tax before credits, total...	50351	-	-	***	*911	*880	*798	***	***	*250	***	**	***
77 Regular tax.....	48831	-	-	***	*911	*880	*798	***	***	*250	***	**	***
78 Personal holding company tax....	-	-	-	***	-	-	-	***	***	-	***	-	***
79 Recapture taxes.....	-	-	-	***	-	-	-	***	***	-	***	-	***
80 Alternative minimum tax.....	*1371	-	-	***	-	-	-	***	***	-	***	-	***
81 Environmental tax.....	*149	-	-	***	-	-	-	***	***	-	***	**	***
82 Foreign tax credit.....	502	-	-	***	-	-	-	***	***	-	***	-	***
83 U.S. Possessions tax credit.....	3450	-	-	***	-	-	-	***	***	-	***	-	***
84 Nonconventional source fuel credit.	-	-	-	***	-	-	-	***	***	-	***	**	***
85 General business credit.....	*737	-	-	***	-	-	-	***	***	-	***	**	***
86 Prior year minimum tax credit.....	-	-	-	***	-	-	-	***	***	-	***	-	***
87 Income tax after credits, total....	45662	-	-	***	*911	*880	*798	***	***	*250	***	**	***

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(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 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.....	5997	*30	*1117	*871	821	1063	1532	229	185	53	36	23	35
2 Total assets.....	65740673	-	*34639	*143763	310951	729297	3426719	1549251	2740172	2042245	2505035	3733897	48524702
3 Cash.....	2448443	-	*29593	*24444	42237	132387	346713	155383	220950	137403	132890	113248	1113195
4 Notes and accounts receivable....	10088559	-	-	*30245	104142	186025	905853	432041	686419	421893	471756	564825	6285360
5 Less: Allowance for bad debts.	477313	-	-	-	*670	*2463	10839	*3627	18267	8063	15280	24444	393660
6 Inventories.....	6305336	-	*108	*38691	30708	117827	607202	316557	418825	293904	398866	526770	3555879
7 U.S. govt. obligations, total....	161149	-	-	-	-	-	*9489	*54507	-	*83777	2925	5874	4577
8 Tax-exempt securities.....	67603	-	-	-	-	-	*4086	*985	-	*6019	37018	8985	10510
9 Other current assets.....	1829412	-	-	*1100	*9537	14455	113686	79005	130050	39487	84320	145642	1212130
10 Loans to stockholders.....	180976	-	-	*12187	*13938	*10007	51457	*1782	20819	*20419	4154	-	46212
11 Mortgage and real estate loans...	48364	-	-	-	*6968	-	*31691	*227	*1074	*4627	-	2986	791
12 Other investments.....	12315785	-	-	*621	*8244	*19539	99990	80331	246892	197474	263324	355414	11043957
13 Depreciable assets.....	41025159	-	*35994	*140510	336739	780965	3247318	1072974	2068690	1496594	1903242	3054193	26887940
14 Less: Accumulated depreciation	21543601	-	*33523	*107266	248425	546003	2225329	714047	1249117	890958	1049439	1573202	12906224
15 Depletable assets.....	761576	-	-	-	-	-	*11414	*12660	*75679	*57882	33071	83443	487427
16 Less: Accumulated depletion...	182393	-	-	-	-	-	*5689	*1933	*52120	*19454	5036	17062	81100
17 Land.....	1924254	-	-	*2021	*5101	*7103	132646	40987	109126	104917	90855	106834	1324663
18 Intangible assets (Amortizable)...	5266203	-	*11329	*3029	*4747	*743	25861	*8502	25376	100038	35542	316776	4734260
19 Less: Accumulated amortization	1101338	-	*11329	*1604	*2691	*175	12891	*6047	7916	37694	16297	48034	956660
20 Other assets.....	6622500	-	*2467	*-215	*376	8887	94061	18964	63693	33979	133123	111716	6155447
21 Total liabilities.....	65740673	-	*34639	*143763	310951	729297	3426719	1549251	2740172	2042245	2505035	3733897	48524702
22 Accounts payable.....	4957366	-	*1358	*8881	*29654	130747	483913	194229	355098	185255	163693	315752	3088785
23 Mort, notes, and bonds under 1 yr	2488792	-	-	*236	*22903	202968	273761	211483	178281	138942	145008	213745	1101466
24 Other current liabilities.....	4931250	-	*11726	*17389	23617	92158	234053	83501	199747	120368	189205	235749	3723736
25 Loans from stockholders.....	2089395	-	*4890	*16387	*19336	*93499	179200	*56330	*31499	*42340	52065	113486	1480363
26 Mort, notes, bonds, 1 yr or more.	17437595	-	*6338	*26000	*47324	98044	476782	188490	265363	306304	400167	956209	14666574
27 Other liabilities.....	6648600	-	-	*-1150	*2493	*2529	65509	*17100	64363	58489	120782	295211	6023274
28 Net worth.....	27187675	-	*10326	*76020	165625	109352	1713502	798117	1645821	1190547	1434116	1603745	18440504
29 Capital stock.....	2834563	-	*17501	*13797	26257	30309	220085	38859	105508	69118	180889	184313	1947927
30 Paid-in or capital surplus.....	15770677	-	*9702	*1410	*31553	*18034	113868	30290	246435	198077	336333	602105	14182873
31 Retained earnings, appropriated.	57598	-	-	*-0	-	-	-	-	*21856	275	-	-	35467
32 Retained earnings-unappropriated	9518904	-	-	*74324	*30602	184907	1020326	407388	924260	349196	817838	667556	5042508
33 Retained earnings (S CORP).....	2195453	-	*-16876	*3747	*85644	*-106731	533518	340386	396196	613087	122775	223706	-
34 Less: Cost of treasury stock..	3189519	-	-	*17258	*8431	*17166	174295	*18806	48433	*39205	23719	73935	2768270
35 Total receipts.....	68502113	-	*754531	*214817	*552804	1027608	1909883	8212350	2719608	4275929	2885708	3238396	4697614
36 Business receipts.....	64306286	-	*670473	*214801	*551825	1000373	1891096	8037178	2669453	4169516	2857431	3171174	4619418
37 Interest.....	1848833	-	*15357	-	*972	*3605	3037	23601	7705	16586	3314	17172	1738902
38 Interest on govt. obligations....	21231	-	*82	-	-	-	*600	*1085	*13694	*532	1919	1245	2075
39 Rents.....	90109	-	*189	-	-	-	*1125	*4322	*1848	6033	*538	3263	6378
40 Royalties.....	376235	-	2500	-	-	-	-	-	*183	*182	1633	5462	366275
41 Net S-T cap gain less net LT loss	*476	-	-	-	-	-	-	-	57	*216	110	1	93
42 Net L-T cap gain less net ST loss	245716	-	*23	-	*8329	*56	7170	*191	*8250	*1423	4630	1682	213961
43 Net gain, noncapital assets.....	130705	-	*89	-	*3315	*1463	13409	14769	22590	7181	6766	8715	52407
44 Dividends, domestic corporations.	43979	-	*0	-	-	*88	*97	*5	*1079	*1949	5359	3995	31407
45 Dividends, foreign corporations..	292581	-	-	-	-	-	-	-	*976	*1361	3441	1925	284877
46 Other receipts.....	1145962	-	*65816	*16	*7	*11985	13018	125973	24550	36966	11580	22929	802910
47 Total deductions.....	63457357	-	*678673	*204839	*542497	917949	1803101	7809803	2511792	3896305	2634940	3007749	4353445
48 Cost of goods.....	40782256	-	*500986	*59301	*284081	524679	1079156	5341112	1868605	2817770	2006317	2247701	3157421
49 Compensation of officers.....	1050091	-	*4123	*30765	*50112	*43412	115520	343720	64829	88723	33070	30549	39656
50 Salaries and wages.....	3776018	-	*16712	*43177	*74603	*108723	138884	518515	133313	210062	140198	166586	235808
51 Repairs.....	1090219	-	*3685	*41	*6329	20654	21889	102237	17385	27177	10404	11185	63151
52 Bad debts.....	128782	-	*6148	*1699	*926	*3788	7147	22533	6131	10471	5953	4210	15834
53 Rent paid on business property...	653843	-	*1549	*17717	*18438	*24932	54613	79728	12986	15949	18166	16686	29260
54 Taxes paid.....	1597965	-	*11774	*10984	*14522	36527	56198	210563	64174	100937	62269	70448	103833
55 Interest paid.....	3265074	-	*35330	*174	*2227	10009	25439	82685	32552	44047	40039	53588	116270
56 Contributions or gifts.....	47430	-	*169	-	*147	*100	1699	3070	*665	4203	1227	1735	2108
57 Amortization.....	118317	-	*1576	*3461	*606	*1183	446	6279	*3128	1946	6614	4515	14887
58 Depreciation.....	2536527	-	*35057	*1310	*12422	28053	71458	250862	76901	189502	100831	145706	199852
59 Depletion.....	219451	-	*11383	-	-	-	*223	*2848	6967	*14372	8949	34236	140474
60 Advertising.....	307446	-	*1600	*3025	*3220	5222	8828	38302	8785	13384	9315	15983	13901
61 Pension, prof sh, stock, annuity.	604632	-	*2400	-	*2502	*10390	35728	14573	19408	21736	15063	28842	453993
62 Employee benefit programs.....	1438086	-	*4531	*1831	*3735	*14393	23213	95742	31172	42358	54720	47848	88967
63 Net loss, noncapital assets.....	51767	-	*223	-	-	*154	1640	*611	736	*369	537	3616	43882
64 Other deductions.....	5789452	-	*41428	*31353	*71129	93772	188067	676864	173136	302668	109340	166458	205802
65 Total receipts less total deducts..	5044757	-	*75859	*9978	*10307	109659	106782	402547	207816	379624	250767	230648	344170
Constructive taxable income from													
66 related foreign corporations.....	215819	-	-	-	-	-	-	-	-	-	694	7	215117
67 Net income, total.....	5239344	-	*75776	*9978	*10307	109659	106782	401947	206731	365931	250235	229423	342932
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*59398	-	*59398	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120s.....	812191	-	-	*9978	*2031	*72810	*49702	196707	128412	121720	140907	20899	69025
71 Statutory special deductions, total	715348	-	*4702	-	*1730	*9967	*2080	50752	*10644	21904	*18222	28476	51246
72 Net operating loss deduction....	604940	-	*4701	-	*1730	*9967	*2076	50684	*10639	*20151	*15320	22113	46375
73 Dividends received deduction....	110408	-	-	-	-	-	*5	*68	*4	*1752	*2902	6363	4871
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3715901	-	*71075	-	*6546	*26882	55000	157664	67675	222451	91266	180121	223205
76 Income tax before credits, total...	1317095	-	*24726	-	*982	*6635	13786	50196	23506	76462	33737	63889	80855
77 Regular tax.....	1277995	-	*24296	-	*982	*6635	13786	49274	22863	75588	31141	61557	77337
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	33801	-	353	-	-	-	-	*945	*643	*768	*2516	2066	3166
81 Environmental tax.....	4994	-	*78	-	-	-	-	*2	-	106	79	224	353
82 Foreign tax credit.....	137594	-	-	-	-	-	-	-	-	*10	*289	816	199
83 U.S. Possessions tax credit.....	2775	-	-	-	-	-	-	-	-	-	-	2775	-
84 Nonconventional source fuel credit.	4548	-	-	-	-	-	-	-	-	-	-	-0	4547
85 General business credit.....	11644	-	-	-	-	*71	*95	-	*54	*344	197	1929	8954
86 Prior year minimum tax credit....	29136	-	-	-	*22	*61	*130	*574	-	-	704	20	27626
87 Income tax after credits, total....	1131398	-	*24726	*982	*6635	13694	50040	23377	75824	33103	59396	78707	764913

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Glass products

MINOR INDUSTRY 3225 RETURNS WITH 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.....	1180	***	*423	*136	*170	*159	198	*21	32	***	7	***	10
2 Total assets.....	30171505	***	*3145	*23948	*59499	*104939	503173	*131899	539343	***	517668	***	26935318
3 Cash.....	701117	***	*2180	*5826	*5540	*29714	*29434	*9985	59595	***	33829	***	460223
4 Notes and accounts receivable....	4741162	***	-	*7134	*28188	*25358	174938	*25615	130285	***	96646	***	4016412
5 Less: Allowance for bad debts.....	236922	***	-	-	-	-	*3553	*1031	*4894	***	2930	***	220697
6 Inventories.....	2485664	***	-	*1743	*12702	*26098	163412	*25536	123380	***	105011	***	1803971
7 U.S. govt. obligations, total....	*888	***	-	-	-	-	*888	-	-	***	-	***	-
8 Tax-exempt securities.....	*3191	***	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets.....	756631	***	-	*731	*509	*501	19676	*1744	7314	***	12924	***	689044
10 Loans to stockholders.....	*22860	***	-	-	*4205	-	*106	-	*8009	***	-	***	10541
11 Mortgage and real estate loans....	*1827	***	-	-	-	-	-	-	-	***	-	***	-
12 Other investments.....	7059733	***	-	-	-	*1838	*2049	-	*41958	***	23449	***	6834026
13 Depreciable assets.....	16687328	***	*17584	*17434	*34895	*113337	229794	*87035	316492	***	452638	***	14683786
14 Less: Accumulated depreciation	8678297	***	*16618	*10280	*26627	*93175	119941	*30516	171917	***	235383	***	7635212
15 Depletable assets.....	76828	***	-	-	-	-	-	-	-	***	-	***	76828
16 Less: Accumulated depletion....	16710	***	-	-	-	-	-	-	-	***	-	***	16710
17 Land.....	305456	***	-	-	-	-	*6877	*7745	12633	***	1896	***	267518
18 Intangible assets (Amortizable)...	1731278	***	-	*2815	*67	*248	*2145	-	*7311	***	8165	***	1490231
19 Less: Accumulated amortization	620531	***	-	*1454	*67	*145	*1217	-	*3530	***	2366	***	578939
20 Other assets.....	5150002	***	-	-	*86	*1164	*-1435	*5787	*12707	***	23791	***	5054293
21 Total liabilities.....	30171505	***	*3145	*23948	*59499	*104939	503173	*131899	539343	***	517668	***	26935318
22 Accounts payable.....	2248332	***	*1358	*179	*17871	*12792	72468	*17374	77673	***	42883	***	1843785
23 Mort, notes, and bonds under 1 yr	867430	***	-	*159	*8233	*11161	*37538	*5090	*59485	***	16945	***	596643
24 Other current liabilities.....	2365874	***	*9271	*2186	*1239	*19748	37238	*4506	36506	***	34349	***	2147567
25 Loans from stockholders.....	744211	***	*1215	-	-	*11988	*96151	-	*3211	***	41237	***	453984
26 Mort, notes, bonds, 1 yr or more.	9580631	***	*6338	*197	*3642	*8084	*121729	*44922	*48900	***	38918	***	9023795
27 Other liabilities.....	3553568	***	-	-	-	-	*7611	-	*15524	***	41117	***	3473695
28 Net worth.....	10811461	***	*-15037	*21227	*28513	*41167	130438	*60007	298044	***	302219	***	9395848
29 Capital stock.....	1307668	***	*1268	*5290	*1842	*2855	20953	*1158	25043	***	38427	***	1178836
30 Paid-in or capital surplus.....	7330690	***	-	-	*3137	*126	*39077	*8310	*103192	***	88787	***	6959518
31 Retained earnings, appropriated.	8934	***	-	-	-	-	-	-	-	***	-	***	8934
32 Retained earnings-unappropriated	4525328	***	-	*24086	*2400	*2968	*110280	-	175417	***	146111	***	3949673
33 Retained earnings (S CORP).....	424861	***	*-16305	-	*21133	*41209	*23825	*50539	-	***	29432	***	-
34 Less: Cost of treasury stock..	2786019	***	-	*8149	-	*5992	*63697	-	*5608	***	538	***	2701112
35 Total receipts.....	26605791	***	*117830	*62825	*308405	*273019	1097749	*286832	760104	***	738059	***	20781966
36 Business receipts.....	23654382	***	*117830	*62825	*307939	*272779	1091408	*284270	746633	***	731941	***	17876570
37 Interest.....	1523134	***	-	-	*218	*104	*855	-	3773	***	2373	***	1513345
38 Interest on govt. obligations....	*627	***	-	-	-	-	-	*89	178	***	-	***	30
39 Rents.....	43457	***	-	-	-	-	-	-	*2026	***	-	***	41108
40 Royalties.....	347161	***	-	-	-	-	-	-	*178	***	-	***	346984
41 Net S-T cap gain less net LT loss	-	***	-	-	-	-	-	-	-	***	-	***	-
42 Net L-T cap gain less net ST loss	*184753	***	-	-	-	-	*154	-	*165	***	1	***	183983
43 Net gain, noncapital assets.....	8584	***	-	-	-	-	*8	-	*241	***	164	***	7053
44 Dividends, domestic corporations.	24765	***	-	-	-	-	*90	-	2	***	46	***	24620
45 Dividends, foreign corporations..	236052	***	-	-	-	-	-	-	*955	***	1593	***	232670
46 Other receipts.....	582876	***	-	-	*249	*135	*5233	*2473	*5953	***	1941	***	555602
47 Total deductions.....	24619867	***	*111994	*57288	*280305	*252092	1030515	*270874	685500	***	694670	***	19184884
48 Cost of goods.....	14083668	***	*38598	*36383	*196100	*114177	758020	*209396	492482	***	482966	***	10191652
49 Compensation of officers.....	302730	***	*24169	*5569	*21152	*40492	45854	*6219	22335	***	4835	***	110606
50 Salaries and wages.....	1350430	***	*24178	-	*10895	*13317	72568	*13785	32114	***	41189	***	1022125
51 Repairs.....	590308	***	*41	*694	*1572	*2175	*3302	*983	*2527	***	2012	***	568783
52 Bad debts.....	20693	***	-	-	*874	*300	*1700	*309	*853	***	1475	***	11508
53 Rent paid on business property...	297028	***	*6507	*1967	*14334	*17854	*11667	*2979	*4956	***	10494	***	202919
54 Taxes paid.....	613858	***	*7256	*2657	*9228	*7333	26808	*5819	16718	***	18692	***	482593
55 Interest paid.....	2260620	***	*174	*51	*1378	*2304	*19056	*2638	12659	***	5302	***	2175163
56 Contributions or gifts.....	25497	***	-	*133	*27	*160	*52	-	*1685	***	192	***	22805
57 Amortization.....	46193	***	-	*563	-	*83	*539	-	*142	***	852	***	37936
58 Depreciation.....	897912	***	*250	*1742	*2048	*7844	21164	*8698	26945	***	41384	***	726919
59 Depletion.....	8249	***	-	-	-	-	-	-	-	***	-	***	8249
60 Advertising.....	120870	***	*560	*179	*391	*3014	*7699	*544	2459	***	9191	***	90899
61 Pension, prof sh, stock, annuity.	359309	***	-	-	-	*2936	*1765	*1571	*2181	***	4313	***	338934
62 Employee benefit programs.....	667284	***	*1661	-	*4612	*4240	*7793	*4736	*5466	***	16800	***	595893
63 Net loss, noncapital assets.....	32544	***	-	-	-	-	*198	*112	*72	***	106	***	31856
64 Other deductions.....	2942675	***	*8599	*7351	*17693	*35861	52330	*13085	61906	***	54869	***	2566046
65 Total receipts less total deducts..	1985924	***	*5836	*5538	*28100	*20927	67234	*15958	74604	***	43389	***	1597082
Constructive taxable income from													
66 related foreign corporations.....	150280	***	-	-	-	-	-	-	-	***	58	***	150222
67 Net income, total.....	2135577	***	*5836	*5538	*28100	*20927	67234	*15869	74426	***	43447	***	1747274
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	***	-	***	-
70 Net income, Form 1120S.....	168405	***	*5836	-	*23559	*18018	*28803	*15869	-	***	6162	***	-
71 Statutory special deductions, total	280411	***	-	-	-	-	*14239	-	*4996	***	2037	***	250158
72 Net operating loss deduction....	189634	***	-	-	-	-	*14175	-	*4039	***	546	***	162723
73 Dividends received deduction....	90777	***	-	-	-	-	*63	-	*956	***	1491	***	87435
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	***	-
75 Income subject to tax.....	1686761	***	-	*5538	*4541	*2909	*24193	-	*69431	***	35248	***	1497115
76 Income tax before credits, total...	599983	***	-	*831	*800	*518	*7747	-	24000	***	12415	***	537258
77 Regular tax.....	585724	***	-	*831	*800	*518	*7747	-	*23624	***	12002	***	523959
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	***	-	***	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	***	-	***	-
80 Alternative minimum tax.....	*11915	***	-	-	-	-	-	-	*337	***	364	***	11084
81 Environmental tax.....	2344	***	-	-	-	-	-	-	*39	***	49	***	2215
82 Foreign tax credit.....	100466	***	-	-	-	-	-	-	-	***	84	***	100329
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit.	4535	***	-	-	-	-	-	-	-	***	-	***	4535
85 General business credit.....	*4826	***	-	-	-	-	-	-	-	***	-	***	4499
86 Prior year minimum tax credit....	-	***	-	-	-	-	-	-	-	***	-	***	-
87 Income tax after credits, total....	490157	***	-	*831	*800	*518	*7747	-	24000	***	12331	***	427895

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Cement, hydraulic

MINOR INDUSTRY 3240 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.....	296	*8	-	-	*171	*59	*21	*11	-	***	5	***	9
2 Total assets.....	9183201	-	-	-	*67475	*53914	*26644	*72395	-	***	338759	***	7237639
3 Cash.....	305918	-	-	-	*6045	*266	*156	*7825	-	***	9460	***	241295
4 Notes and accounts receivable....	991003	-	-	-	*17896	-	*7343	*16529	-	***	82567	***	695187
5 Less: Allowance for bad debts.....	69425	-	-	-	-	-	-	-	-	***	3336	***	56186
6 Inventories.....	801699	-	-	-	*4089	-	*12451	*242	-	***	37504	***	597156
7 U.S. govt. obligations, total....	*25958	-	-	-	-	-	-	-	-	***	-	***	-
8 Tax-exempt securities.....	*2827	-	-	-	-	-	-	-	-	***	-	***	-
9 Other current assets.....	263313	-	-	-	*6492	*87	*379	*2141	-	***	10807	***	177934
10 Loans to stockholders.....	*14202	-	-	-	-	-	-	-	-	***	-	***	13628
11 Mortgage and real estate loans...	*227	-	-	-	-	-	-	*227	-	***	-	***	-
12 Other investments.....	1946708	-	-	-	*221	-	*988	*25632	-	***	12569	***	1836629
13 Depreciable assets.....	7119066	-	-	-	*100024	*86488	*27300	*79578	-	***	310069	***	5052548
14 Less: Accumulated depreciation	3301730	-	-	-	*70715	*32927	*22076	*63306	-	***	163957	***	2189432
15 Depletable assets.....	108547	-	-	-	-	-	-	-	-	***	717	***	79555
16 Less: Accumulated depletion...	19324	-	-	-	-	-	-	-	-	***	205	***	11290
17 Land.....	442269	-	-	-	*2731	-	*102	-	-	***	13552	***	351393
18 Intangible assets (Amortizable)...	231505	-	-	-	*97	-	-	-	-	***	7166	***	192013
19 Less: Accumulated amortization	63211	-	-	-	*53	-	-	-	-	***	1760	***	50712
20 Other assets.....	383649	-	-	-	*648	-	-	*3527	-	***	23605	***	307921
21 Total liabilities.....	9183201	-	-	-	*67475	*53914	*26644	*72395	-	***	338759	***	7237639
22 Accounts payable.....	439804	-	-	-	*2691	*7719	*7993	*8614	-	***	12592	***	293439
23 Mort, notes, and bonds under 1 yr	313132	-	-	-	*2616	-	*5851	*1101	-	***	24328	***	198328
24 Other current liabilities.....	429312	-	-	-	*987	*843	*1215	*1895	-	***	16665	***	334733
25 Loans from stockholders.....	*117775	-	-	-	*1494	*59760	-	*37942	-	***	-	***	11824
26 Mort, notes, bonds, 1 yr or more.	2064778	-	-	-	*12060	-	*1225	*6623	-	***	47061	***	1640977
27 Other liabilities.....	977613	-	-	-	*1952	-	-	-	-	***	20490	***	835082
28 Net worth.....	4840787	-	-	-	*45676	*-14408	*10359	*16220	-	***	217623	***	3923257
29 Capital stock.....	686131	-	-	-	*790	*1173	*1071	*55	-	***	35155	***	617338
30 Paid-in or capital surplus.....	3581145	-	-	-	*5706	-	-	-	-	***	128147	***	2996827
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	***	-	***	-
32 Retained earnings-unappropriated	508730	-	-	-	*1843	-	*9288	-	-	***	54540	***	324449
33 Retained earnings (S CORP).....	*137468	-	-	-	*39315	*-15580	-	*16165	-	***	-	***	-
34 Less: Cost of treasury stock..	72687	-	-	-	*1979	-	-	-	-	***	218	***	15356
35 Total receipts.....	7303942	*361689	-	-	*180850	*112953	*56858	*115974	-	***	353265	***	4671772
36 Business receipts.....	7018637	*299975	-	-	*179695	*112953	*56493	*115703	-	***	347775	***	4479366
37 Interest.....	53605	*3264	-	-	-	-	*109	-	-	***	2770	***	43272
38 Interest on govt. obligations....	*1150	*23	-	-	-	-	-	*198	-	***	-	***	481
39 Rents.....	9199	92	-	-	-	-	-	-	-	***	114	***	7679
40 Royalties.....	5830	-	-	-	-	-	-	-	-	***	27	***	4824
41 Net S-T cap gain less net LT loss	94	-	-	-	-	-	-	-	-	***	-	***	93
42 Net L-T cap gain less net ST loss	13956	-	-	-	*126	-	-	-	-	***	18	***	13547
43 Net gain, noncapital assets.....	16586	2	-	-	*759	-	-	-	-	***	93	***	15062
44 Dividends, domestic corporations.	3760	-	-	-	-	-	-	-	-	***	203	***	1547
45 Dividends, foreign corporations..	17003	-	-	-	-	-	-	-	-	***	-	***	17003
46 Other receipts.....	164122	*58333	-	-	*271	-	*256	*73	-	***	2265	***	88898
47 Total deductions.....	6577868	*323686	-	-	*159658	*112788	*56133	*102516	-	***	323367	***	4221670
48 Cost of goods.....	4260149	*276021	-	-	*78408	*162	*38225	*80180	-	***	262806	***	2582628
49 Compensation of officers.....	52713	-	-	-	*7831	-	*1291	*1814	-	***	1979	***	27606
50 Salaries and wages.....	409234	1808	-	-	*17762	*43682	*5306	*3060	-	***	8613	***	295389
51 Repairs.....	108751	*210	-	-	*9531	*3130	*3	*18	-	***	825	***	61201
52 Bad debts.....	23383	*2746	-	-	*569	-	*81	*53	-	***	479	***	11201
53 Rent paid on business property...	38246	*101	-	-	*711	-	*297	*1321	-	***	398	***	30817
54 Taxes paid.....	176687	*4490	-	-	*9765	*5760	*1412	*2876	-	***	6072	***	113222
55 Interest paid.....	218502	*3321	-	-	*1675	-	*825	*603	-	***	5755	***	172765
56 Contributions or gifts.....	3547	*4	-	-	-	-	-	-	-	***	80	***	2787
57 Amortization.....	26043	-	-	-	*20	-	-	-	-	***	1539	***	21732
58 Depreciation.....	355510	*14200	-	-	*13835	*14088	*1801	*6566	-	***	15029	***	221624
59 Depletion.....	115596	*7721	-	-	-	-	-	-	-	***	2685	***	79662
60 Advertising.....	9355	28	-	-	*573	-	*524	*48	-	***	173	***	6270
61 Pension, prof sh, stock, annuity.	54605	79	-	-	-	-	*280	*2771	-	***	304	***	43047
62 Employee benefit programs.....	180062	139	-	-	*2748	-	*1194	*2253	-	***	5951	***	140813
63 Net loss, noncapital assets.....	12162	-	-	-	-	-	-	-	-	***	51	***	9393
64 Other deductions.....	533322	*12816	-	-	*16231	*45966	*4894	*955	-	***	10629	***	401514
65 Total receipts less total deducts..	726074	*38004	-	-	*21192	*165	*725	*13457	-	***	29898	***	450102
Constructive taxable income from													
66 related foreign corporations.....	150	-	-	-	-	-	-	-	-	***	-	***	150
67 Net income, total.....	725074	*37981	-	-	*21192	*165	*725	*13259	-	***	29898	***	449771
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	-	***	-
69 Net income, Form 1120-F.....	*37981	*37981	-	-	-	-	-	-	-	***	-	***	-
70 Net income, Form 1120S.....	*60165	-	-	-	*21025	*165	-	*13259	-	***	-	***	-
71 Statutory special deductions, total	244663	*2319	-	-	-	-	*725	-	-	***	11872	***	195080
72 Net operating loss deduction....	241690	*2319	-	-	-	-	*725	-	-	***	11712	***	193876
73 Dividends received deduction....	2973	-	-	-	-	-	-	-	-	***	161	***	1205
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	-
75 Income subject to tax.....	420246	*35661	-	-	*167	-	-	-	-	***	18025	***	254690
76 Income tax before credits, total...	162186	*12219	-	-	*25	-	-	-	-	***	7396	***	101722
77 Regular tax.....	146310	*12125	-	-	*25	-	-	-	-	***	6129	***	89142
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	-	***	-
80 Alternative minimum tax.....	14687	57	-	-	-	-	-	-	-	***	1214	***	11678
81 Environmental tax.....	915	*37	-	-	-	-	-	-	-	***	29	***	653
82 Foreign tax credit.....	4293	-	-	-	-	-	-	-	-	***	-	***	4278
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	-	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	-	***	-
85 General business credit.....	2763	-	-	-	-	-	-	-	-	***	-	***	1626
86 Prior year minimum tax credit.....	7669	-	-	-	-	-	-	-	-	***	-	***	7669
87 Income tax after credits, total....	147461	*12219	-	-	*25	-	-	-	-	***	7396	***	88149

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1985	***	-	*136	*263	494	822	105	116	*18	***	***	***
2 Total assets.....	15716810	***	-	*16644	*104761	361566	1896782	696071	1595726	*720750	***	***	***
3 Cash.....	847188	***	-	*1407	*21007	*49696	223951	85822	118937	*62823	***	***	***
4 Notes and accounts receivable....	2750790	***	-	*4449	*38817	104810	434871	247685	429873	*150281	***	***	***
5 Less: Allowance for bad debts.....	96134	***	-	-	*670	*2070	5151	*1163	8581	*3272	***	***	***
6 Inventories.....	1379975	***	-	-	*3602	64374	232749	82831	152125	*48816	***	***	***
7 U.S. govt. obligations, total....	*91452	***	-	-	-	-	*1425	*26307	-	*57820	***	***	***
8 Tax-exempt securities.....	*16752	***	-	-	-	-	*3102	*985	-	-	***	***	***
9 Other current assets.....	357956	***	-	*244	*1813	*8888	58850	32237	66647	*15071	***	***	***
10 Loans to stockholders.....	70841	***	-	*9803	*4788	*3451	*13508	*1726	*11369	-	***	***	***
11 Mortgage and real estate loans...	*45392	***	-	-	*6968	-	*31691	-	*1074	*2800	***	***	***
12 Other investments.....	2189784	***	-	*621	*7348	*7244	53426	43765	148165	*84861	***	***	***
13 Depreciable assets.....	10691934	***	-	-	*113458	367279	2139432	463829	1403690	*539050	***	***	***
14 Less: Accumulated depreciation	5685535	***	-	-	*93208	256267	1442011	327347	855656	*341746	***	***	***
15 Depletable assets.....	501870	***	-	-	-	-	*9265	*10294	*61730	*39622	***	***	***
16 Less: Accumulated depletion...	133013	***	-	-	-	-	*5315	*1005	*50610	*16059	***	***	***
17 Land.....	983643	***	-	*120	*1250	*6266	91649	25784	70503	*56973	***	***	***
18 Intangible assets (Amortizable)...	1425114	***	-	-	-	*246	15840	*6041	13724	*17453	***	***	***
19 Less: Accumulated amortization	81097	***	-	-	-	*22	4111	*5689	4260	*4319	***	***	***
20 Other assets.....	359899	***	-	-	*-412	*7671	43612	*3968	36994	*10578	***	***	***
21 Total liabilities.....	15716810	***	-	*16644	*104761	361566	1896782	696071	1595726	*720750	***	***	***
22 Accounts payable.....	1420745	***	-	-	*3619	84656	239783	91160	216097	*58060	***	***	***
23 Mort, notes, and bonds under 1 yr	879614	***	-	-	*9510	*185571	147515	*126519	93428	*18542	***	***	***
24 Other current liabilities.....	1091219	***	-	-	*15000	48314	124601	48858	114226	*40619	***	***	***
25 Loans from stockholders.....	1146059	***	-	-	*17842	*20968	59045	*16055	*26370	-	***	***	***
26 Mort, notes, bonds, 1 yr or more.	3601361	***	-	-	*6144	*65560	209488	*46790	178430	*71047	***	***	***
27 Other liabilities.....	1335656	***	-	-	*541	*1102	29576	*6457	40878	*25909	***	***	***
28 Net worth.....	6242156	***	-	*16644	*52105	-44604	1086775	360232	926298	*506573	***	***	***
29 Capital stock.....	474713	***	-	*272	*23006	15115	153985	13885	60122	*14600	***	***	***
30 Paid-in or capital surplus.....	2574182	***	-	-	*2431	*10763	45481	*6926	88931	*69959	***	***	***
31 Retained earnings, appropriated.	*38663	***	-	-	-	-	-	-	*21856	-	***	***	***
32 Retained earnings-unappropriated	2445218	***	-	*16372	*33120	*98861	579716	*239505	557860	*236615	***	***	***
33 Retained earnings (S CORP).....	871680	***	-	-	-	*-168716	350708	*114298	*229283	*190429	***	***	***
34 Less: Cost of treasury stock...	162299	***	-	-	*6452	*628	43115	*14382	31754	*5031	***	***	***
35 Total receipts.....	20423978	***	-	*1736	*220328	864000	4543817	1024632	2492032	*996426	***	***	***
36 Business receipts.....	19840632	***	-	*1169	*195498	852694	4426099	1005772	2451185	*979591	***	***	***
37 Interest.....	198247	***	-	*568	*2967	*1725	17869	*5020	8639	*2501	***	***	***
38 Interest on govt. obligations....	4226	***	-	-	-	-	*461	*798	*1183	-	***	***	***
39 Rents.....	29979	***	-	-	-	*1125	*1766	*1848	3149	*415	***	***	***
40 Royalties.....	7600	***	-	-	-	-	-	-	-	*182	***	***	***
41 Net S-T cap gain less net LT loss	*216	***	-	-	-	-	-	-	-	*216	***	***	***
42 Net L-T cap gain less net ST loss	35470	***	-	-	*8204	*56	*4590	*187	*1112	*1325	***	***	***
43 Net gain, noncapital assets.....	51216	***	-	-	*2556	*1150	12899	*744	3403	*6576	***	***	***
44 Dividends, domestic corporations.	11539	***	-	-	-	-	*6	*5	*993	*1766	***	***	***
45 Dividends, foreign corporations..	*6545	***	-	-	-	-	-	-	*21	-	***	***	***
46 Other receipts.....	238309	***	-	-	*11102	*7249	80127	10259	22345	*3854	***	***	***
47 Total deductions.....	19066879	***	-	*368	*192258	819076	4327765	960125	2303407	*912900	***	***	***
48 Cost of goods.....	13652729	***	-	-	*101582	545732	2927763	688616	1705187	*705249	***	***	***
49 Compensation of officers.....	343809	***	-	-	-	*19937	166239	*25681	45046	*10322	***	***	***
50 Salaries and wages.....	1045959	***	-	-	*31103	*53288	276715	70812	125880	*38257	***	***	***
51 Repairs.....	188600	***	-	-	*6815	*11713	81912	*4623	18234	*2450	***	***	***
52 Bad debts.....	46185	***	-	-	*1593	*3637	12237	*3174	7017	*2107	***	***	***
53 Rent paid on business property...	166016	***	-	-	*9877	*17306	36836	*2657	7262	*6007	***	***	***
54 Taxes paid.....	447310	***	-	*23	*4476	23124	112541	28724	60192	*22469	***	***	***
55 Interest paid.....	487473	***	-	-	*3671	20002	39676	13334	24954	*8652	***	***	***
56 Contributions or gifts.....	9783	***	-	-	*37	*1203	1718	*372	1910	*656	***	***	***
57 Amortization.....	19724	***	-	-	-	*359	4753	*710	1361	*1740	***	***	***
58 Depreciation.....	828351	***	-	-	*4645	36414	173011	30701	139536	*43796	***	***	***
59 Depletion.....	70728	***	-	-	-	-	*202	*1421	*5211	*6512	***	***	***
60 Advertising.....	74040	***	-	-	*1555	*3936	18174	1898	5940	*2005	***	***	***
61 Pension, prof sh, stock, annuity.	110687	***	-	-	*801	*1076	24073	*6029	13711	*8655	***	***	***
62 Employee benefit programs.....	298516	***	-	-	*2063	6950	47837	*7482	25530	*29762	***	***	***
63 Net loss, noncapital assets.....	4878	***	-	-	-	*154	*1240	*66	*663	*47	***	***	***
64 Other deductions.....	1272093	***	-	*345	*24039	74245	402836	73825	115773	*24214	***	***	***
65 Total receipts less total deducts..	1357098	***	-	*1368	*28070	44923	216052	64507	188624	*83526	***	***	***
Constructive taxable income from													
66 related foreign corporations.....	45412	***	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total.....	1398284	***	-	*1368	*28070	44923	215591	63709	187441	*83526	***	***	***
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S.....	262704	***	-	-	-	*13587	99190	*23523	*73298	*35218	***	***	***
71 Statutory special deductions, total	129572	***	-	*1368	*9967	*1992	*23611	*6700	*5876	*2509	***	***	***
72 Net operating loss deduction.....	119537	***	-	*1368	*9967	*1992	*23607	*6696	*5139	*1096	***	***	***
73 Dividends received deduction....	10036	***	-	-	-	-	*4	*4	*737	*1413	***	***	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax.....	1009873	***	-	-	*18104	*29345	95966	*33486	108412	*45799	***	***	***
76 Income tax before credits, total...	347533	***	-	-	*5094	*7828	31415	*11756	37090	*15699	***	***	***
77 Regular tax.....	344047	***	-	-	*5094	*7828	30539	*11303	36798	*15665	***	***	***
78 Personal holding company tax.....	-	***	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax.....	2407	***	-	-	-	-	*898	*454	*249	-	***	***	***
81 Environmental tax.....	1086	***	-	-	-	-	*2	-	*44	*34	***	***	***
82 Foreign tax credit.....	*12519	***	-	-	-	-	-	-	*10	18	***	***	***
83 U.S. Possessions tax credit.....	2775	***	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit.	13	***	-	-	-	-	-	-	-	-	***	***	***
85 General business credit.....	2508	***	-	-	-	*71	*95	-	-	*17	***	***	***
86 Prior year minimum tax credit.....	6445	***	-	-	-	*22	*61	*130	*574	-	***	***	***
87 Income tax after credits, total....	323274	***	-	-	*5094	*7736	31259	*11627	36506	*15664	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets											
		Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	2536	*13	*695	*600	*217	*352	492	92	36	*16	***	***	***
2 Total assets.....	10669156	-	*31494	*103171	*79216	*208878	1000120	648886	605103	*570066	***	***	***
3 Cash.....	594220	-	*27413	*17211	*9645	*52711	93173	51751	42417	*19316	***	***	***
4 Notes and accounts receivable....	1605604	-	-	*18662	*19242	*55857	288701	142211	126261	*103271	***	***	***
5 Less: Allowance for bad debts.....	74833	-	-	-	-	*393	*2135	*1434	*4792	*2603	***	***	***
6 Inventories.....	1637997	-	*108	*36948	*10314	*27356	198590	207949	143320	*128454	***	***	***
7 U.S. govt. obligations, total....	*42851	-	-	-	-	-	*7176	*28200	-	-	***	***	***
8 Tax-exempt securities.....	*44832	-	-	-	-	-	*985	-	-	-	***	***	***
9 Other current assets.....	451513	-	-	*125	*722	*4979	34781	42884	56090	*11717	***	***	***
10 Loans to stockholders.....	73073	-	-	*2384	*4945	*6557	*37843	*56	*1442	*19845	***	***	***
11 Mortgage and real estate loans...	917	-	-	-	-	-	-	-	-	-	***	***	***
12 Other investments.....	1119560	-	-	-	*675	*10457	43527	*10935	56769	*42774	***	***	***
13 Depreciable assets.....	6526831	-	*18411	*123076	*88362	*213861	850792	442531	348508	*540322	***	***	***
14 Less: Accumulated depreciation	3878039	-	*16905	*96986	*57875	*163635	641301	292877	221545	*333494	***	***	***
15 Depletable assets.....	74330	-	-	-	-	-	*2149	*2366	*13948	*18260	***	***	***
16 Less: Accumulated depletion....	13347	-	-	-	-	-	*374	*929	*1510	*3394	***	***	***
17 Land.....	192887	-	-	*1902	*1120	*837	34017	*7459	*25989	*13574	***	***	***
18 Intangible assets (Amortizable)..	1878307	-	*11329	*214	*4584	*249	*7876	*2461	*4340	*9456	***	***	***
19 Less: Accumulated amortization	336499	-	*11329	*150	*2571	*9	*5763	*358	*127	*8370	***	***	***
20 Other assets.....	728950	-	*2467	*215	*53	*52	51884	*5682	*13992	*10939	***	***	***
21 Total liabilities.....	10669156	-	*31494	*103171	*79216	*208878	1000120	648886	605103	*570066	***	***	***
22 Accounts payable.....	848486	-	-	*8702	*5473	*25581	163669	77081	61328	*31498	***	***	***
23 Mort, notes, and bonds under 1 yr	428617	-	-	*77	*2544	*6236	82857	*78772	*25368	*27302	***	***	***
24 Other current liabilities.....	1044846	-	*2455	*15203	*6390	*23253	70998	28243	49016	*43332	***	***	***
25 Loans from stockholders.....	81349	-	*3675	*16387	-	*784	24004	*2334	*1919	*12644	***	***	***
26 Mort, notes, bonds, 1 yr or more.	2190825	-	-	*25803	*25479	*24400	144340	*90156	38033	*134819	***	***	***
27 Other liabilities.....	781762	-	-	*1150	*0	*1427	*28321	*10643	*7961	*19905	***	***	***
28 Net worth.....	5293271	-	*25364	*38149	*39331	*127198	485930	361659	421479	*300566	***	***	***
29 Capital stock.....	366051	-	*16233	*8235	*618	*11166	44077	23762	20343	*13895	***	***	***
30 Paid-in or capital surplus.....	2284661	-	*9702	*1410	*20278	*7144	29310	*15055	*54311	*66071	***	***	***
31 Retained earnings, appropriated.	*10001	-	-	*0	-	-	-	-	-	275	***	***	***
32 Retained earnings-unappropriated	2039628	-	-	*33865	*-6762	*83078	321042	*167883	*190983	*98251	***	***	***
33 Retained earnings (S CORP).....	761444	-	*-571	*3747	*25196	*36356	*158986	*159384	*166913	*155137	***	***	***
34 Less: Cost of treasury stock..	168513	-	-	*9108	-	*10546	*67484	*4425	*11072	*33064	***	***	***
35 Total receipts.....	14168403	*320114	*96987	*488242	*318024	*659912	2513926	1292169	1023794	*754415	***	***	***
36 Business receipts.....	13792635	*298479	*96971	*487831	*317241	*652670	2463178	1263708	971699	*748478	***	***	***
37 Interest.....	73847	*12019	-	*404	*420	*1208	4767	*2686	*4173	*168	***	***	***
38 Interest on govt. obligations....	15229	20	-	-	-	-	*139	-	*12332	*225	***	***	***
39 Rents.....	7475	*97	-	-	-	-	*2556	-	*857	*124	***	***	***
40 Royalties.....	15643	2500	-	-	-	-	-	-	*5	-	***	***	***
41 Net S-T cap gain less net LT loss	167	-	-	-	-	-	-	-	57	-	***	***	***
42 Net L-T cap gain less net ST loss	11538	*23	-	-	-	-	*2426	*5	6973	*98	***	***	***
43 Net gain, noncapital assets.....	54320	78	-	-	-	*312	*502	*14026	*18945	*524	***	***	***
44 Dividends, domestic corporations..	3914	-0	-	-	-	*88	-	-	*84	183	***	***	***
45 Dividends, foreign corporations..	*32980	-	-	-	-	-	-	-	-	*548	***	***	***
46 Other receipts.....	160655	*6898	*16	*7	*363	*5634	40357	11746	8668	*4066	***	***	***
47 Total deductions.....	13192743	*294398	*92845	*484841	*285727	*619144	2395390	1178275	907398	*672450	***	***	***
48 Cost of goods.....	8785711	*184468	*20703	*247698	*148587	*419084	1617104	890414	620101	*470143	***	***	***
49 Compensation of officers.....	350839	*2264	*6596	*44543	*14429	*55091	130335	31115	21342	*9688	***	***	***
50 Salaries and wages.....	970395	*12371	*18999	*74603	*48963	*28596	163925	45656	52067	*44913	***	***	***
51 Repairs.....	202561	*3350	-	*5635	*2735	*4871	17021	*11761	6416	*6880	***	***	***
52 Bad debts.....	38521	*2883	*1699	*926	*752	*3210	8514	*2595	2600	*2431	***	***	***
53 Rent paid on business property...	152553	*848	*11210	*16471	*10	*19452	30929	*6028	*3731	*3923	***	***	***
54 Taxes paid.....	360110	*6634	*3728	*11843	*13058	*19980	69802	26755	24027	*18155	***	***	***
55 Interest paid.....	298480	*29785	-	*2176	*3284	*3132	23128	*15977	*6434	*13118	***	***	***
56 Contributions or gifts.....	8603	*141	-	*14	*36	*337	1300	*293	*608	*229	***	***	***
57 Amortization.....	26357	150	*3461	*43	*1163	*5	*987	*2418	*443	*1476	***	***	***
58 Depreciation.....	454753	*19954	*1060	*10680	*7525	*13112	54885	30937	23020	*30554	***	***	***
59 Depletion.....	24877	3548	-	-	-	-	*21	*1427	*1755	*7860	***	***	***
60 Advertising.....	103181	*1526	*2465	*3041	*2704	*1878	11905	6294	4985	*3270	***	***	***
61 Pension, prof sh, stock, annuity.	80032	2267	-	-	*1701	*6378	9610	*4202	*3516	*9358	***	***	***
62 Employee benefit programs.....	292224	*4057	*170	*3735	*4970	*12024	38917	*16700	*11361	*9607	***	***	***
63 Net loss, noncapital assets.....	2184	*223	-	-	-	-	*202	*433	*1	*122	***	***	***
64 Other deductions.....	1041362	*19928	*22753	*63432	*35810	*31995	216803	85271	124989	*40723	***	***	***
65 Total receipts less total deducts..	975661	*25716	*4142	*3401	*32297	*40768	118535	113894	116396	*81965	***	***	***
Constructive taxable income from													
66 related foreign corporations....	19977	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total.....	980409	*25696	*4142	*3401	*32297	*40768	118396	113894	104064	*81740	***	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F.....	*21417	*21417	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S.....	320917	-	*4142	*2031	*28226	*17933	*68715	*75761	*48422	*52167	***	***	***
71 Statutory special deductions, total	60702	*2382	-	*362	-	*89	*12177	*3944	*11033	*8891	***	***	***
72 Net operating loss deduction....	54080	*2382	-	*362	-	*84	*12177	*3944	10973	*8215	***	***	***
73 Dividends received deduction....	6622	-0	-	-	-	*5	-	-	*59	*676	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax.....	599022	*23314	-	*1009	*4071	*22746	37505	*34189	*44609	*20842	***	***	***
76 Income tax before credits, total...	207394	*8386	-	*151	*715	*5440	11035	*11750	*15373	*9525	***	***	***
77 Regular tax.....	201914	*8057	-	*151	*715	*5440	10988	*11561	*15167	*7104	***	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax.....	4791	296	-	-	-	-	*47	*189	182	*2394	***	***	***
81 Environmental tax.....	649	33	-	-	-	-	-	-	*24	*27	***	***	***
82 Foreign tax credit.....	*20317	-	-	-	-	-	-	-	-	*271	***	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit.	-0	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit.....	*1548	-	-	-	-	-	-	-	*54	-	***	***	***
86 Prior year minimum tax credit....	15023	-	-	-	-	-	-	-	-	-	***	***	***
87 Income tax after credits, total....	170506	*8386	-	*151	*715	*5440	11035	*11750	*15318	*9253	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2823	*11	*708	-	*221	399	907	229	106	95	46	44	57
2 Total assets.....	110319106	-	*32542	-	*86190	268936	2037687	1509482	1662821	3402574	3368961	7349215	90600697
3 Cash.....	4257567	-	*7081	-	*5361	*19390	212445	92831	72418	202507	170143	211000	3264392
4 Notes and accounts receivable....	20030797	-	*11528	-	*28330	*91840	584796	469578	460799	846071	906020	1566223	15065611
5 Less: Allowance for bad debts.....	336647	-	-	-	-	*189	4631	5216	6407	15902	11736	28576	263990
6 Inventories.....	14453526	-	*2289	-	*3340	68157	365358	276097	321871	803179	686909	1500731	10425594
7 U.S. govt. obligations, total....	68342	-	-	-	-	-	*6950	*19910	*24418	*1052	-	-	16011
8 Tax-exempt securities.....	*30425	-	-	-	-	-	-	*10782	*2064	*2139	15440	-	-
9 Other current assets.....	4762032	-	-	-	*3009	*5806	54043	42621	54518	102707	162338	222755	4114236
10 Loans to stockholders.....	189834	-	*4607	-	*2093	*6327	*23917	*19335	*16307	*963	1877	5525	108884
11 Mortgage and real estate loans...	*7106	-	-	-	-	-	-	*3365	-	*1629	628	1284	200
12 Other investments.....	18632065	-	-	-	*1207	*8313	56011	114809	138467	170076	137635	393496	17612051
13 Depreciable assets.....	76209820	-	*30195	-	*63961	212101	1693443	1162025	1323655	2510027	2095805	5171916	61946692
14 Less: Accumulated depreciation	38678499	-	*23093	-	*30153	*156211	1031714	754359	821997	1374716	1026380	2428356	31031519
15 Depletable assets.....	1146277	-	-	-	-	-	-	-	*768	-	1309	162476	981724
16 Less: Accumulated depletion...	516367	-	-	-	-	-	-	-	*768	-	357	154720	360522
17 Land.....	1046392	-	-	-	*10086	*528	40222	31669	41977	57429	45849	114844	703788
18 Intangible assets (Amortizable)...	3025871	-	*177	-	*3353	*755	*19979	16241	15192	50419	106482	371732	2441543
19 Less: Accumulated amortization	758481	-	*177	-	*2632	*755	*14168	6043	*14114	16876	11718	64923	627076
20 Other assets.....	6749044	-	*-66	-	*-1765	*12876	31035	15839	33653	61870	88717	303807	6203078
21 Total liabilities.....	110319106	-	*32542	-	*86190	268936	2037687	1509482	1662821	3402574	3368961	7349215	90600697
22 Accounts payable.....	12452912	-	*19380	-	*13633	*63407	377389	201336	220984	462498	476060	866473	9751752
23 Mort, notes, and bonds under 1 yr	4494514	-	-	-	*1981	*27186	198147	182608	180026	324470	247942	426136	2906016
24 Other current liabilities.....	8617360	-	*13450	-	*33515	*8754	117952	118869	148377	265005	289358	695536	6926543
25 Loans from stockholders.....	2315566	-	*5558	-	*12523	*21544	80383	46126	*19432	*17127	64959	117952	1929962
26 Mort, notes, bonds, 1 yr or more.	19431422	-	*8176	-	*32022	*17801	333294	163216	277625	491425	672702	1455154	15980008
27 Other liabilities.....	18919774	-	*2966	-	*1741	*-0	31970	*14513	57731	175362	145476	841689	17648326
28 Net worth.....	44087557	-	*-16988	-	*-9226	130244	898552	782815	758647	1666686	1472463	2946274	35458090
29 Capital stock.....	5196177	-	*4469	-	*31728	7181	146087	158973	69032	165494	197662	370521	4045031
30 Paid-in or capital surplus.....	24357373	-	-	-	*376	*14066	43406	88107	55842	233895	431634	1544541	21945506
31 Retained earnings, appropriated.	*171878	-	-	-	-	-	*9567	-	-	-	277	676	161358
32 Retained earnings-unappropriated	13160671	-	*731	-	*12829	*62728	432424	308897	247783	691110	647251	756890	10000029
33 Retained earnings (S CORP).....	2452749	-	*-21009	-	*-53421	*47058	351916	260780	405052	650194	269230	301432	241516
34 Less: Cost of treasury stock..	1251292	-	*1180	-	*737	*790	84848	*33942	*19062	74007	73590	27786	935350
35 Total receipts.....	140721159	*648504	*131743	-	*256480	928276	10150461	3549898	3674206	6700829	7288143	11710988	95681631
36 Business receipts.....	136702087	*626058	*131743	-	*251021	926193	10099424	3511854	3639310	6645956	7038140	11537648	92294742
37 Interest.....	1087081	*1666	-	-	*62	*467	4200	6779	9179	12914	16978	60713	974124
38 Interest on govt. obligations....	18753	-	-	-	-	-	-	*627	*617	*888	980	978	14664
39 Rents.....	105795	57	-	-	*3935	-	*1378	*3589	*9	1204	7051	6548	82024
40 Royalties.....	316973	-	-	-	-	*57	-	-	*160	*146	831	15607	300171
41 Net S-T cap gain less net LT loss	3831	-	-	-	-	-	*1302	-	*151	121	-	4	252
42 Net L-T cap gain less net ST loss	464075	*1663	-	-	-	-	*177	*4015	*300	*1686	1273	21514	433446
43 Net gain, noncapital assets.....	175147	*13268	-	-	-	-	19845	17306	1385	5014	2070	7130	109131
44 Dividends, domestic corporations.	65959	287	-	-	-	*157	*1428	*832	*944	*122	564	6875	54751
45 Dividends, foreign corporations..	315183	-	-	-	-	-	-	-	-	*3525	1959	3024	306676
46 Other receipts.....	1466274	*5506	-	-	*1462	*1403	22708	4898	22151	29253	218298	50947	1109650
47 Total deductions.....	132655833	*630881	*128266	-	*253431	891381	9876974	3355227	3498928	6270683	6861122	11006598	89882342
48 Cost of goods.....	106703745	*501534	*69875	-	*125815	683430	8747991	2783916	2807355	5258701	5865028	9137246	70722853
49 Compensation of officers.....	944924	*947	*17986	-	*26913	*56757	173957	76028	110429	97446	44987	70804	268671
50 Salaries and wages.....	4012167	*15630	-	-	*27131	46028	207063	105876	146264	214116	197401	295081	2757577
51 Repairs.....	1685518	*504	*1067	-	*751	*2881	55041	13403	4811	35529	48490	51727	1471313
52 Bad debts.....	130406	*297	-	-	*163	*1710	6799	4631	3383	6606	7779	8209	90829
53 Rent paid on business property...	663098	*12448	*7277	-	-	*13417	32130	10243	7995	15989	15634	34615	513349
54 Taxes paid.....	2182704	*8719	*4329	-	*7552	23672	120986	63961	66991	97484	87700	172261	1529049
55 Interest paid.....	2463693	*15928	*527	-	*4127	5082	47797	37514	48779	70390	71172	199601	1962775
56 Contributions or gifts.....	93620	*163	-	-	*6	*46	939	449	590	2741	1502	4941	82242
57 Amortization.....	221983	2883	-	-	*631	*69	6155	3324	2274	3403	3457	16826	182961
58 Depreciation.....	4162319	*22600	*2285	-	*6199	17388	110052	79349	91021	153834	149730	345670	3184190
59 Depletion.....	641341	-	-	-	-	-	-	-	-	-	1459	715	639168
60 Advertising.....	209233	*754	*29	-	*57	*2187	8461	5802	6445	9690	5276	13080	157449
61 Pension, prof sh, stock, annuity.	948284	*14579	-	-	*3402	*5882	19495	16491	16112	38075	21615	70232	742400
62 Employee benefit programs.....	2181392	*7342	*100	-	*1563	*7416	72201	29820	51721	81748	86770	152227	1690485
63 Net loss, noncapital assets.....	30380	*231	-	-	*63	1055	*223	*779	1758	1683	2366	22221	-
64 Other deductions.....	5381028	*26322	*24790	-	*49121	25353	266851	124197	133978	183174	251439	430995	3864809
65 Total receipts less total deducts..	8065326	*17623	*3477	-	*3048	36896	273487	194671	175278	430146	427021	704390	5799289
Constructive taxable income from													
66 related foreign corporations....	370803	-	-	-	-	-	-	-	-	*26	528	1358	368891
67 Net income, total.....	8417376	*17623	*3477	-	*3048	36896	273487	194044	174661	429285	426569	704770	6153516
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1007634	-	*1893	-	*124	*16422	152991	108727	102944	190742	184438	149612	99743
71 Statutory special deductions, total	1586380	*607	*986	-	*2883	*14991	16243	*11150	*11674	20519	40398	117320	1349610
72 Net operating loss deduction....	1487921	*406	*986	-	*2883	*14881	*15244	*10568	*11067	16913	38934	110906	1265133
73 Dividends received deduction....	98459	201	-	-	-	*110	*1000	*582	*606	*3606	1464	6414	84477
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5828921	*17017	*598	-	*41	*5483	105479	74394	60068	218178	201894	441520	4704248
76 Income tax before credits, total...	2189599	*5828	*90	-	*6	*907	34391	25403	21162	76037	76737	155971	1793066
77 Regular tax.....	2028669	*5808	*90	-	*6	*907	33357	24992	20314	74422	69294	153373	1646106
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	149164	*20	-	-	-	-	*1034	*407	*816	1264	5369	2748	137506
81 Environmental tax.....	10310	-	-	-	-	-	-	*4	*32	195	259	687	9133
82 Foreign tax credit.....	311006	-	-	-	-	-	-	-	-	*8	322	4722	305955
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	78	-	-	-	-	-	-	-	-	-	-	-	78
85 General business credit.....	24914	186	-	-	-	-	*99	*523	*47	*371	716	1858	21116
86 Prior year minimum tax credit.....	146247	*123	-	-	-	-	*782	*635	*813	*2687	4208	8360	128639
87 Income tax after credits, total....	1707354	*5519	*90	-	*6	*907	33510	24246	20303	72972	71491	141031	1337279

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1529	*6	*413	-	*159	*269	405	106	43	46	25	27	29	
2 Total assets.....	39705941	-	*14799	-	*60787	*182741	888350	653363	616794	1683996	1886832	4682768	29035510	
3 Cash.....	1644683	-	*5474	-	*124	*11210	62093	28662	23627	112553	83225	141769	1175947	
4 Notes and accounts receivable....	6564083	-	-	-	*18986	*58765	220289	228255	152407	366341	491871	880189	4146980	
5 Less: Allowance for bad debts.....	149288	-	-	-	-	-	*207	*2239	*2696	7782	6572	18087	111706	
6 Inventories.....	6781941	-	-	-	*3152	*51326	110237	126603	*87751	393498	361058	986406	4661909	
7 U.S. gov't. obligations, total....	*9690	-	-	-	-	-	-	*9479	*211	-	-	-	-	
8 Tax-exempt securities.....	*30232	-	-	-	-	-	-	*10782	*2064	*1946	15440	-	-	
9 Other current assets.....	1968901	-	-	-	*2716	*2977	17556	19654	*26486	55901	60261	165449	1617902	
10 Loans to stockholders.....	110776	-	*4607	-	-	-	*1019	*16728	*1276	*11696	*232	1877	5525	67817
11 Mortgage and real estate loans...	*4595	-	-	-	-	-	-	-	*2683	-	-	628	1284	-
12 Other investments.....	3538776	-	-	-	*1207	*7792	34426	*8190	*51778	77105	88264	181663	3088350	
13 Depreciable assets.....	31430656	-	*22280	-	*40938	*146833	863013	545400	595689	1273594	1344083	3632055	22966770	
14 Less: Accumulated depreciation	16089423	-	*17497	-	*15316	*108298	479096	349319	363786	686565	691721	1739757	11638068	
15 Depletable assets.....	*226917	-	-	-	-	-	-	-	*768	-	1309	162476	62364	
16 Less: Accumulated depletion...	*169150	-	-	-	-	-	-	-	*768	-	357	154720	13306	
17 Land.....	501758	-	-	-	*10086	*528	13661	9049	*19568	34553	27878	75142	311295	
18 Intangible assets (Amortizable)...	1039485	-	-	-	*3353	*755	*14903	*8051	*11462	24787	57808	233907	684459	
19 Less: Accumulated amortization	177356	-	-	-	*2632	*755	*12756	*3549	*11085	6745	2305	39292	98238	
20 Other assets.....	2438666	-	*-66	-	*-1827	*10589	27504	*10383	*11623	44579	54086	168759	2113036	
21 Total liabilities.....	39705941	-	*14799	-	*60787	*182741	888350	653363	616794	1683996	1886832	4682768	29035510	
22 Accounts payable.....	4204181	-	*342	-	*13604	*42296	108749	82890	63597	206766	231150	513500	2941287	
23 Mort, notes, and bonds under 1 yr	1453782	-	-	-	*1981	*13756	99787	111760	*74474	109542	150016	249929	642537	
24 Other current liabilities.....	3289206	-	*4081	-	*30767	*6360	44812	48305	51074	157001	140871	499460	2306474	
25 Loans from stockholders.....	248252	-	*1957	-	*11907	*19004	*37098	*22532	*1502	*5137	47502	36783	64830	
26 Mort, notes, bonds, 1 yr or more.	8684608	-	*3513	-	*32022	*14865	219368	*84538	*138622	161187	272342	900857	6857295	
27 Other liabilities.....	7223545	-	-	-	*1741	*-0	*660	*7091	*12326	123557	83830	575695	6418645	
28 Net worth.....	14602367	-	*4906	-	*-31236	*86460	377876	296247	275199	920806	961122	1906544	9804442	
29 Capital stock.....	2397621	-	*4175	-	*25501	*5989	77053	121682	10331	112175	151085	318533	1571096	
30 Paid-in or capital surplus.....	7374246	-	-	-	-	*13674	*28577	*53751	*2682	165207	343228	731181	6035946	
31 Retained earnings, appropriated.	723	-	-	-	-	-	-	-	-	-	46	676	-	
32 Retained earnings-unappropriated	4603845	-	*731	-	*-2579	*44844	187893	*-17724	*45038	306777	473544	746843	2818477	
33 Retained earnings (S CORP).....	945273	-	-	-	*-53421	*22743	*91769	*147103	*219168	*358835	38477	120600	-	
34 Less: Cost of treasury stock..	719342	-	-	-	*737	*790	*7416	*8565	*2019	*22187	45260	11290	621078	
35 Total receipts.....	55631314	*540552	*21034	-	*181328	*664869	1754886	1534426	1144166	3401537	3182345	7469749	35736421	
36 Business receipts.....	54594142	*523041	*21034	-	*175906	*663741	1713172	1525920	1136428	3381149	3152639	7362604	34938508	
37 Interest.....	404328	*1499	-	-	*26	*441	*1232	*232	*544	4233	12293	43778	340050	
38 Interest on gov't. obligations....	13595	-	-	-	-	-	-	*490	*133	*507	665	855	10944	
39 Rents.....	38191	57	-	-	*3935	-	*921	*2959	-	*372	3449	4247	22252	
40 Royalties.....	43044	-	-	-	-	*57	-	-	-	-	825	15443	26719	
41 Net S-T cap gain less net LT loss	*2999	-	-	-	-	-	*1302	-	-	112	-	4	1581	
42 Net L-T cap gain less net ST loss	26373	-	-	-	-	-	-	*1492	-	*1528	838	490	22025	
43 Net gain, noncapital assets.....	56682	13020	-	-	-	-	*18310	*521	*1046	1630	325	6355	15473	
44 Dividends, domestic corporations.	12456	287	-	-	-	*157	*1279	-	-	106	72	79	10477	
45 Dividends, foreign corporations..	53867	-	-	-	-	-	-	-	-	*781	1006	2737	49342	
46 Other receipts.....	385637	*2648	-	-	*1462	*474	18669	2811	6015	11118	10232	33157	299050	
47 Total deductions.....	52430181	*525444	*19450	-	*178321	*631490	1626747	1435925	1074220	3130297	2989034	7055748	33763506	
48 Cost of goods.....	40963544	*419330	*6613	-	*71211	*519754	1101292	1186933	821592	2635094	2534895	5793579	25873250	
49 Compensation of officers.....	407413	*161	*5982	-	*22220	*24742	70793	30209	27997	41562	28549	47496	107700	
50 Salaries and wages.....	1906298	*13640	-	-	*27131	*32809	112685	40071	72460	91171	72576	196753	1247001	
51 Repairs.....	1067563	*484	-	-	*751	*1605	20082	*2154	*1404	10533	14513	47349	968687	
52 Bad debts.....	50209	292	-	-	-	*1710	4128	*742	975	5003	3849	3933	29577	
53 Rent paid on business property...	306352	*12440	*216	-	-	*7690	16842	*3298	*2490	8250	7505	27179	220440	
54 Taxes paid.....	1076558	*6443	*847	-	*5298	*14529	57836	24664	28366	54211	51249	119097	714017	
55 Interest paid.....	984064	*9221	*527	-	*3833	*3616	21168	22125	17489	27054	30882	122359	725792	
56 Contributions or gifts.....	32504	*155	-	-	-	*46	*324	*112	*94	1455	1135	3177	26005	
57 Amortization.....	58582	1774	-	-	*631	*69	4107	*2291	*1642	2577	2288	12081	31122	
58 Depreciation.....	1856816	*16294	*1193	-	*4066	*10889	61836	38791	42472	89879	91325	235518	1264554	
59 Depletion.....	47199	-	-	-	-	-	-	-	-	-	1459	668	45072	
60 Advertising.....	65983	*732	*4	-	*1	*1397	2581	2577	*1229	3910	3085	9307	41160	
61 Pension, prof sh, stock, annuity.	503605	*14175	-	-	*1244	*4331	8623	7766	*4391	25619	11483	46600	379372	
62 Employee benefit programs.....	1266064	*7247	-	-	*1563	*4241	28136	19128	*20584	55319	45622	112771	971452	
63 Net loss, noncapital assets.....	7471	*231	-	-	-	*63	*424	*189	*117	*985	749	1481	3232	
64 Other deductions.....	1829957	*22824	*4068	-	*40371	*3998	115890	54875	30916	77674	87870	276398	1115073	
65 Total receipts less total deducts..	3201132	*15108	*1584	-	*3007	*33380	128138	98501	69947	271240	193311	414001	1972915	
Constructive taxable income from														
66 related foreign corporations.....	19122	-	-	-	-	-	-	-	-	-	406	1358	17358	
67 Net income, total.....	3206660	*15108	*1584	-	*3007	*33380	128138	98011	69813	270733	193052	414503	1979329	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	444155	-	-	-	*124	*15365	*72984	*69330	*62068	*135085	20095	69104	-	
71 Statutory special deductions, total	717850	*232	*986	-	*2883	*14991	*9797	*9998	-	*15686	11666	82448	569163	
72 Net operating loss deduction....	681184	*31	*986	-	*2883	*14881	*8902	*9998	-	*14835	11363	81757	535548	
73 Dividends received deduction....	36666	201	-	-	-	*110	*895	-	-	*851	302	690	33616	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	2046432	*14876	*598	-	-	*3024	46584	*18683	*7770	120116	161292	263322	1410166	
76 Income tax before credits, total...	766974	*5092	*90	-	-	*496	14906	*6435	*2987	41739	57149	93708	544374	
77 Regular tax.....	710456	*5080	*90	-	-	*496	14709	*6352	*2598	41064	55508	91174	493384	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Alternative minimum tax.....	52400	*12	-	-	-	-	*196	*82	*386	*405	1446	2054	47818	
81 Environmental tax.....	3773	-	-	-	-	-	-	*-0	*3	114	195	444	3017	
82 Foreign tax credit.....	21193	-	-	-	-	-	-	-	-	*8	322	2714	18149	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 Nonconventional source fuel credit.	78	-	-	-	-	-	-	-	-	-	-	-	78	
85 General business credit.....	6546	186	-	-	-	-	*47	*523	-	150	617	214	4809	
86 Prior year minimum tax credit....	28168	-	-	-	-	-	*629	*453	-	*514	3406	6086	17080	
87 Income tax after credits, total....	710989	*4907	*90	-	-	*496	14229	*5459	*2987	41067	52804	84693	504259	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1293	*5	*294	-	*62	*131	502	123	62	49	21	17	28
2 Total assets.....	70613165	-	*17743	-	*25403	*86196	1149337	856119	1046027	1718577	1482129	2666447	61565187
3 Cash.....	2612884	-	*1607	-	*5237	*8179	150353	64169	48791	89954	86918	69932	2088445
4 Notes and accounts receivable....	13466715	-	*11528	-	*9344	*33075	364507	241322	308392	479730	414149	686035	10918632
5 Less: Allowance for bad debts.....	187358	-	-	-	-	*189	*4424	*2978	*3711	8120	5164	10489	152284
6 Inventories.....	7671585	-	*2289	-	*188	*16831	255121	149493	234121	409681	325851	514325	5763686
7 U.S. govt. obligations, total....	*58652	-	-	-	-	-	*6950	*10431	*24208	*1052	-	-	16011
8 Tax-exempt securities.....	*193	-	-	-	-	-	-	-	-	*193	-	-	-
9 Other current assets.....	2793131	-	-	-	*293	*2829	36488	22967	28032	46805	102077	57306	2496334
10 Loans to stockholders.....	79057	-	-	-	*2093	*5308	*7189	*18059	*4610	*731	-	-	41067
11 Mortgage and real estate loans...	*2511	-	-	-	-	-	-	*682	-	*1629	-	-	200
12 Other investments.....	15093289	-	-	-	-	*520	21585	106619	86689	92971	49371	211833	14523700
13 Depreciable assets.....	44779165	-	*7915	-	*23023	*65268	830430	616625	727966	1236433	751722	1539862	38979921
14 Less: Accumulated depreciation	22589076	-	*5596	-	*14837	*47913	552618	405041	458211	688151	334660	688599	19393451
15 Depletable assets.....	919360	-	-	-	-	-	-	-	-	-	-	-	919360
16 Less: Accumulated depletion...	347216	-	-	-	-	-	-	-	-	-	-	-	347216
17 Land.....	544633	-	-	-	-	-	26561	22619	22409	22876	17972	39703	392493
18 Intangible assets (Amortizable)...	1986386	-	*177	-	-	-	*5076	*8190	*3730	*25631	48674	137824	1757084
19 Less: Accumulated amortization	581125	-	*177	-	-	-	*1412	*2495	*3029	*10131	9413	25631	528838
20 Other assets.....	4310379	-	-	-	*62	*2287	*3531	*5456	22031	17291	34631	135048	4090042
21 Total liabilities.....	70613165	-	*17743	-	*25403	*86196	1149337	856119	1046027	1718577	1482129	2666447	61565187
22 Accounts payable.....	8248731	-	*19038	-	*29	*21111	268640	118447	157386	255732	244911	352973	6810465
23 Mort, notes, and bonds under 1 yr	3040731	-	-	-	-	*13431	98360	70848	105552	214928	97926	176208	2263480
24 Other current liabilities.....	5328154	-	*9369	-	*2748	*2394	73140	70564	97303	108004	148487	196077	4620069
25 Loans from stockholders.....	2067314	-	*3601	-	*616	*2540	*43285	*23594	*17930	*11990	17457	81169	1865132
26 Mort, notes, bonds, 1 yr or more.	10746814	-	*4663	-	-	*2936	113926	78678	139003	330238	400360	554297	9122713
27 Other liabilities.....	11696229	-	*2966	-	-	-	*31310	*7421	45405	51805	61647	265994	11229681
28 Net worth.....	29485190	-	*-21894	-	*22010	*43784	520676	486568	483448	745880	511341	1039730	25653648
29 Capital stock.....	2798556	-	*294	-	*6226	*1192	69034	37290	58702	53319	46576	51988	2473934
30 Paid-in or capital surplus.....	16983127	-	-	-	*376	*392	*14829	*34356	53160	68688	88405	813360	15909560
31 Retained earnings, appropriated.	*171155	-	-	-	-	-	*9567	-	-	-	230	-	161358
32 Retained earnings-unappropriated	8556826	-	-	-	*15408	*17884	244531	326621	202745	384333	173707	10046	7181552
33 Retained earnings (S CORP).....	1507477	-	*-21009	-	-	*24316	260147	*113678	*185884	*291360	230753	180832	241516
34 Less: Cost of treasury stock...	531950	-	*1180	-	-	-	*77433	*25376	*17043	51820	28330	16496	314272
35 Total receipts.....	85089845	*107952	*110709	-	*75151	*263407	8395575	2015472	2530039	3299292	4105798	4241239	59945210
36 Business receipts.....	82107945	*103017	*110709	-	*75115	*262451	8386251	1985933	2502882	3264807	3885501	4175044	57356234
37 Interest.....	682753	*166	-	-	*36	*27	2967	6547	8634	8681	4685	16935	634075
38 Interest on govt. obligations....	5159	-	-	-	-	-	-	*137	*484	*381	315	122	3720
39 Rents.....	67604	-0	-	-	-	-	*457	*630	*9	*832	3602	2301	59772
40 Royalties.....	273929	-	-	-	-	-	-	-	*160	*146	6	165	273452
41 Net S-T cap gain less net LT loss	*832	-	-	-	-	-	-	-	*151	9	-	-	671
42 Net L-T cap gain less net ST loss	437701	*1663	-	-	-	-	*177	*2523	*300	*158	435	21025	411421
43 Net gain, noncapital assets.....	118466	*248	-	-	-	-	*1535	*16784	*338	3384	1745	775	93658
44 Dividends, domestic corporations.	53503	-	-	-	-	-	*150	*832	*944	*16	492	6796	44274
45 Dividends, foreign corporations..	261316	-	-	-	-	-	-	-	-	*2743	953	287	257334
46 Other receipts.....	1080637	*2858	-	-	-	*929	4039	2086	16136	18135	208065	17790	810599
47 Total deductions.....	80225651	*105437	*108817	-	*75110	*259891	8250227	1919302	2424708	3140385	3827088	3950850	56118836
48 Cost of goods.....	65740201	*82204	*63262	-	*54604	*163675	7646699	1596984	1985763	2623607	3330133	3343667	44849604
49 Compensation of officers.....	537512	*786	*12004	-	*4693	*32015	103165	45818	82432	55884	16437	23307	160971
50 Salaries and wages.....	2105869	*1990	-	-	-	*13218	94378	65805	73804	122944	124825	98328	1510576
51 Repairs.....	617955	*20	*1067	-	-	*1276	34959	11248	3407	24995	33977	4378	502626
52 Bad debts.....	80197	*4	-	-	*163	-	2671	*3889	2409	1603	3930	4277	61252
53 Rent paid on business property...	356746	8	*7061	-	-	*5727	15288	*6945	5504	7739	8129	7436	292909
54 Taxes paid.....	1106146	*2276	*3482	-	*2255	*9143	63150	39297	38625	43274	36450	53164	815032
55 Interest paid.....	1479628	*6707	-	-	*294	*1466	26629	15390	31289	43337	40290	77243	1236983
56 Contributions or gifts.....	61115	*8	-	-	*6	-	615	337	496	1286	367	1764	56237
57 Amortization.....	163401	1109	-	-	-	-	*2048	*1033	*632	*826	1169	4745	151839
58 Depreciation.....	2305503	*6306	*1093	-	*2133	*6499	48216	40557	48549	63954	58406	110153	1919636
59 Depletion.....	594142	-	-	-	-	-	-	-	-	-	-	46	594096
60 Advertising.....	143250	*23	*25	-	*56	*791	5880	3225	5216	5780	2191	3773	116289
61 Pension, prof sh, stock, annuity.	444679	*404	-	-	*2158	*1551	10872	*8725	11722	12455	10132	23632	363028
62 Employee benefit programs.....	915328	*95	*100	-	-	*3175	44065	*10691	31137	26428	41148	39455	719033
63 Net loss, noncapital assets.....	22908	-	-	-	-	*631	-	*34	*662	*773	934	885	18989
64 Other deductions.....	3551070	*3498	*20723	-	*8749	*21355	150961	69322	103062	105500	163569	154596	2749736
65 Total receipts less total deducts..	4864194	*2515	*1893	-	*41	*3516	145349	96170	105331	158907	233710	290389	3826375
Constructive taxable income from													
66 related foreign corporations....	351681	-	-	-	-	-	-	-	-	*26	122	-	351533
67 Net income, total.....	5210716	*2515	*1893	-	*41	*3516	145349	96033	104847	158552	233517	290266	4174187
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	563479	-	*1893	-	-	*1057	80007	*39398	*40876	*55657	164343	80507	99743
71 Statutory special deductions, total	868531	374	-	-	-	-	*6447	*1152	*11674	*4833	28732	34872	780446
72 Net operating loss deduction....	806737	374	-	-	-	-	*6342	*570	*11067	*2078	27570	29149	729585
73 Dividends received deduction....	61793	-	-	-	-	-	*105	*582	*606	*2755	1162	5723	50861
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3782489	*2140	-	-	*41	*2459	58895	55711	52298	98062	40602	178198	3294082
76 Income tax before credits, total...	14222625	*735	-	-	*6	*411	19485	18968	18175	34298	19589	62264	1248693
77 Regular tax.....	1318213	*728	-	-	*6	*411	18648	18640	17716	33358	13786	62199	1152722
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	96764	8	-	-	-	-	*837	*325	*430	*859	3923	694	89688
81 Environmental tax.....	6537	-	-	-	-	-	-	*4	*29	81	64	243	6116
82 Foreign tax credit.....	289813	-	-	-	-	-	-	-	-	-	-	2008	287806
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	18368	-	-	-	-	-	*51	-	*47	*220	99	1644	16307
86 Prior year minimum tax credit.....	118079	*123	-	-	-	-	*153	*181	*813	*2173	803	2274	111560
87 Income tax after credits, total....	996365	*612	-	-	*6	*411	19281	18787	17316	31906	18687	56339	833020

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	33391	924	7642	5920	4956	4755	6701	1270	694	278	134	68	50
2 Total assets.....	130428115	-	368724	956006	1796991	3509541	14199369	9090683	10733894	9625393	9744561	10228479	60174474
3 Cash.....	7052930	-	66884	207989	286044	564816	1569110	676021	672262	559872	483093	395401	1571437
4 Notes and accounts receivable....	27837557	-	100833	239457	514383	1085567	4138482	2621351	2970064	2421671	2234980	2468149	9042619
5 Less: Allowance for bad debts.....	466519	-	-	*326	*972	4239	25704	43364	47014	35898	49811	53379	205812
6 Inventories.....	22763385	-	28213	119133	312236	575179	3121804	1992696	2573753	2165869	2031252	1993588	7849662
7 U.S. govt. obligations, total....	466927	-	*8019	-	-	-	*20972	*111601	*55712	*31444	48641	81556	108979
8 Tax-exempt securities.....	314081	-	-	*3895	-	*4952	*44039	*35344	*59163	*30038	52709	81901	2040
9 Other current assets.....	4108021	-	*6260	17463	31000	61754	391139	320791	311743	447408	441770	475715	1602979
10 Loans to stockholders.....	1146010	-	*25062	56737	41260	71005	154081	89520	29316	17302	6319	62446	592961
11 Mortgage and real estate loans...	84743	-	-	-	*773	-	*14812	*25755	*16779	*7313	1385	13125	4801
12 Other investments.....	15850002	-	*2242	*20719	*26807	75607	479330	383727	576013	450213	702267	949620	12183456
13 Depreciable assets.....	70733960	-	505603	1077155	1696547	3043339	10763732	6338640	7230720	6043381	5907534	5183739	22943569
14 Less: Accumulated depreciation	38701187	-	394391	807712	1172728	2076852	6955113	3769836	4187051	3184560	3013427	2570705	10568812
15 Depletable assets.....	*73129	-	-	-	-	*1082	*9452	*317	*64	*667	-	50528	11020
16 Less: Accumulated depletion...	*57781	-	-	-	-	*94	*7736	*317	*59	*176	-	42843	6556
17 Land.....	1684190	-	*2205	*12600	39556	54308	245491	129835	156268	171051	163682	130401	578792
18 Intangible assets (Amortizable)...	10425874	-	*20320	*60433	12636	59473	185621	119373	221055	257169	553544	730702	8205549
19 Less: Accumulated amortization	1386014	-	*19089	*58205	8976	24730	87349	62670	68588	52787	114301	129976	759344
20 Other assets.....	8498807	-	*16561	6668	18426	18374	137206	121899	163695	295415	294922	408511	7017129
21 Total liabilities.....	130428115	-	368724	956006	1796991	3509541	14199369	9090683	10733894	9625393	9744561	10228479	60174474
22 Accounts payable.....	13949377	-	59452	163009	275593	462723	2064765	1368869	1388399	1205863	1192551	1138133	4630019
23 Mort, notes, and bonds under 1 yr	8947930	-	79350	60815	94549	232735	1293018	1048092	1066903	967124	799486	691645	2614214
24 Other current liabilities.....	12392431	-	37871	88117	125967	219590	1570200	866180	948173	774557	855074	958939	5947765
25 Loans from stockholders.....	2685522	-	31783	120892	135803	211400	636648	238013	118337	92259	71174	81880	947332
26 Mort, notes, bonds, 1 yr or more.	23815686	-	57257	143774	332927	450810	2058901	1302605	1548550	1347743	1665619	1893551	13013950
27 Other liabilities.....	7353912	-	*2657	*-8054	9463	30231	136914	305370	277864	345409	467469	677091	5109497
28 Net worth.....	61283257	-	100354	387453	822688	1902052	6438922	3961554	5385669	4892438	4693189	4787240	27911697
29 Capital stock.....	6856708	-	89692	84145	82146	168557	596648	391874	421578	374689	687627	468376	3491376
30 Paid-in or capital surplus.....	17830305	-	70207	80021	206697	91700	906147	373155	571801	1119766	908745	1078546	12423521
31 Retained earnings, appropriated.	96339	-	-	*7738	-	*6924	*23232	*1232	*19388	36527	1181	117	-
32 Retained earnings-unappropriated	28689691	-	-4955	202020	549650	1150560	2786559	1599559	2125510	1929028	2389450	2655044	13307266
33 Retained earnings (S CORP).....	11295020	-	-13952	37877	26072	643999	2587294	1879104	2419277	1591444	872137	791119	460647
34 Less: Cost of treasury stock...	3484806	-	*40638	*24347	41877	159688	460959	283370	171886	159016	165950	205962	1771113
35 Total receipts.....	204043308	723222	2421085	3671419	5271972	9031522	31906414	18758154	21169124	16530633	15526815	14208015	64824932
36 Business receipts.....	198566664	674232	2370807	3606306	5247198	8958114	31598217	18571960	20943108	16296141	15242630	13893982	61163969
37 Interest.....	1206122	*2052	*765	2837	6975	10019	41679	26796	29721	35223	48102	80964	920990
38 Interest on govt. obligations....	40105	-	-	*271	*231	*591	3067	2818	7085	4415	6782	9373	5472
39 Rents.....	173574	*208	-	-	*4128	*4943	19532	3174	18322	6716	17676	14363	84512
40 Royalties.....	587843	4144	-	-	-	*5609	*971	*695	*1764	11430	16824	12181	534224
41 Net S-T cap gain less net LT loss	22231	-	-	-	-	*311	*1279	*469	*42	*17007	2912	169	42
42 Net L-T cap gain less net ST loss	476649	357	*10819	*17736	*288	*844	10045	9689	23950	25148	18630	5711	353432
43 Net gain, noncapital assets.....	510612	*746	*29801	*4859	3078	10154	68037	30232	32191	34163	16805	14134	266412
44 Dividends, domestic corporations..	67827	1	-	*129	*298	*1233	1604	1280	2209	5945	5988	4750	44390
45 Dividends, foreign corporations..	571969	47	-	-	-	-	*6162	*1228	6772	9580	12970	9803	525408
46 Other receipts.....	1819711	41436	*8894	39280	9777	39703	155820	109814	103960	84866	137496	162585	926082
47 Total deductions.....	189764275	656558	2277211	3400954	4953527	8470473	29873696	17590245	19699854	15355523	14427299	13318591	59740344
48 Cost of goods.....	138641408	473572	1304842	2008497	3210594	5624780	21568189	13352148	15209073	11925126	11173804	10010168	42780613
49 Compensation of officers.....	4808401	19993	172519	227075	352359	666039	1511153	605762	459469	275974	181056	122068	214934
50 Salaries and wages.....	10653186	28823	199299	398753	344316	521020	1690428	885246	884499	749838	733738	752392	3464833
51 Repairs.....	1197903	3620	15011	25034	40418	55859	143832	80353	70311	65442	63606	60161	574256
52 Bad debts.....	285969	*525	*635	*4264	8200	18499	43459	33245	30433	18997	15564	20643	91506
53 Rent paid on business property...	1544230	6325	104595	133136	90980	165676	273736	114492	76300	60158	70658	69158	379016
54 Taxes paid.....	4500430	14078	106546	105780	180759	278244	850403	428399	469367	331734	277395	271194	1186531
55 Interest paid.....	3640907	20784	17298	26512	49672	80006	354333	234876	239940	225863	235706	250603	1905313
56 Contributions or gifts.....	88312	*133	*353	686	2780	2613	8155	3420	6143	6071	4533	6768	46659
57 Amortization.....	245045	*2652	*3620	*1624	825	2521	17197	21278	17952	14247	19944	24712	118471
58 Depreciation.....	5306569	11997	42701	86823	143271	250379	788453	428635	530985	448272	419808	378033	1777211
59 Depletion.....	1947	-	-	-	-	-	-	-	*38	*319	26	32	1532
60 Advertising.....	1593553	*2774	26340	11128	17873	30084	139580	73305	117533	80330	75417	130658	888531
61 Pension, prof sh, stock, annuity.	1359399	*3537	*2560	*10750	27087	58692	201439	106960	123931	100357	90992	83363	549732
62 Employee benefit programs.....	3506604	*12850	8897	43653	86655	106924	427998	234114	333219	218460	236954	256265	1540614
63 Net loss, noncapital assets.....	52218	*39	-	*380	*949	3196	6259	5180	3295	3831	4058	2403	22629
64 Other deductions.....	12338194	54856	271995	316858	396788	605942	1849082	982831	1127365	830505	824039	879970	4197964
65 Total receipts less total deducts..	14279033	66664	143874	270465	318445	561049	2032718	1167909	1469270	1175110	1099517	889423	5084588
Constructive taxable income from													
66 related foreign corporations.....	399449	-	-	-	-	-	*4085	-	*1406	*3465	4546	6381	379566
67 Net income, total.....	14638378	66664	143874	270194	318214	560458	2033736	1165091	1463591	1174160	1097280	886431	5458683
68 Net income, Form 1120-A.....	*28380	-	*12594	*10830	*4955	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	12809	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	4281219	*16172	83635	153210	143751	333684	1186927	638256	743809	462687	292429	123416	103243
71 Statutory special deductions, total	1636236	*27161	30586	48783	41968	17497	95477	75405	95613	76743	105617	79415	941970
72 Net operating loss deduction....	1458844	*27160	30586	48693	41759	16634	94346	73355	90657	65152	95315	67652	807536
73 Dividends received deduction....	177391	1	-	*91	*209	*863	1132	2050	4955	11591	10302	11764	134434
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	8727890	*25444	29654	68200	132495	209277	751838	451481	627925	635240	699264	683601	4413470
76 Income tax before credits, total...	3014459	9440	5329	10908	25440	52233	236316	155695	217324	220842	246113	245760	1589059
77 Regular tax.....	2937604	*8656	5329	10908	25440	52038	232461	152537	213457	216521	239165	236854	1544237
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	65283	760	-	-	-	*195	3726	3088	3403	3028	5612	8093	37377
81 Environmental tax.....	9143	23	-	-	-	-	*19	*38	252	510	826	902	6571
82 Foreign tax credit.....	325653	-	-	-	-	-	*3723	*6	*1563	4254	5653	3108	

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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: Fabricated metal
products: Metal cans and shipping
containers

MINOR INDUSTRY 3410 RETURNS WITH 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.....	133	***	-	-	*38	*38	*35	*3	3	*5	4	**	***
2 Total assets.....	8957291	-	-	-	*18587	*20099	*82390	*27529	55871	*173171	542283	**	***
3 Cash.....	141343	-	-	-	*49	*2470	*9176	*1453	4800	*2390	48333	**	***
4 Notes and accounts receivable....	1166924	-	-	-	*5144	*11209	*13423	*10604	11711	*56162	101388	**	***
5 Less: Allowance for bad debts.....	23068	-	-	-	-	-	-	*250	3	*139	2461	**	***
6 Inventories.....	961799	-	-	-	*43	*2772	*5843	*7564	7248	*34514	73072	**	***
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	***
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	***
9 Other current assets.....	174176	-	-	-	-	*1332	*1264	*794	216	*8087	12529	**	***
10 Loans to stockholders.....	*12463	-	-	-	*12374	-	*89	-	-	-	-	-	***
11 Mortgage and real estate loans....	*78	-	-	-	-	-	*78	-	-	-	-	-	***
12 Other investments.....	2028710	-	-	-	-	-	*2905	*1256	18175	*68	81653	**	***
13 Depreciable assets.....	4649958	-	-	-	*26750	*2660	*83972	*43432	53151	*141630	292553	**	***
14 Less: Accumulated depreciation	2091338	-	-	-	*25774	*344	*43254	*37730	40275	*76730	127509	**	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	***
17 Land.....	94765	-	-	-	-	-	*5433	-	784	*5797	3632	**	***
18 Intangible assets (Amortizable)...	*1666712	-	-	-	*521	-	-	-	-	-	54328	**	***
19 Less: Accumulated amortization	*185518	-	-	-	*521	-	-	-	-	-	11428	**	***
20 Other assets.....	360288	-	-	-	-	-	*3460	*407	65	*1392	16193	**	***
21 Total liabilities.....	8957291	-	-	-	*18587	*20099	*82390	*27529	55871	*173171	542283	**	***
22 Accounts payable.....	647181	-	-	-	*3356	*11653	*1260	*4983	2210	*22333	53186	**	***
23 Mort, notes, and bonds under 1 yr	1035384	-	-	-	*1749	-	*824	*1699	-	*33768	49779	**	***
24 Other current liabilities.....	502854	-	-	-	*141	*2182	*1673	*2464	449	*10696	35281	**	***
25 Loans from stockholders.....	*301223	-	-	-	-	-	*3322	-	-	*7044	-	-	***
26 Mort, notes, bonds, 1 yr or more.	2321984	-	-	-	*5893	*1108	-	*3570	-	*24524	99568	**	***
27 Other liabilities.....	794405	-	-	-	*2210	-	*1616	*1875	-	*11810	34879	**	***
28 Net worth.....	3354260	-	-	-	*5238	*5157	*73695	*12937	53212	*62996	269589	**	***
29 Capital stock.....	928034	-	-	-	*1137	*959	*883	*173	2111	*5958	15130	**	***
30 Paid-in or capital surplus.....	1978384	-	-	-	-	-	*8252	-	5729	*5301	45730	**	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings-unappropriated	602242	-	-	-	*4101	*4198	*65648	*12765	45372	-	209125	**	***
33 Retained earnings (S CORP).....	*51736	-	-	-	-	-	-	-	-	*51736	-	-	***
34 Less: Cost of treasury stock..	*206137	-	-	-	-	-	*1087	-	-	-	396	-	***
35 Total receipts.....	14199272	***	-	-	*39069	*59496	*129819	*92333	50502	*417169	708738	**	***
36 Business receipts.....	13220676	***	-	-	*37088	*58873	*127159	*92103	49409	*414827	701077	**	***
37 Interest.....	85460	***	-	-	*1214	-	*574	-	1094	-	1075	**	***
38 Interest on govt. obligations....	*415	-	-	-	-	-	*8	-	-	-	406	**	***
39 Rents.....	5676	***	-	-	-	-	-	-	-	-	24	**	***
40 Royalties.....	142495	***	-	-	-	-	-	-	-	-	24	**	***
41 Net S-T cap gain less net LT loss	*1	-	-	-	-	-	*1	-	-	-	-	-	***
42 Net L-T cap gain less net ST loss	*285239	***	-	-	*126	-	*478	-	-	-	127	**	***
43 Net gain, noncapital assets.....	221042	***	-	-	*641	*271	*1487	-	-	*147	24	**	***
44 Dividends, domestic corporations.	*1469	***	-	-	-	-	*101	-	-	-	43	**	***
45 Dividends, foreign corporations..	47922	***	-	-	-	-	-	-	-	-	465	**	***
46 Other receipts.....	188878	***	-	-	-	*352	*9	*230	-	*2194	5472	**	***
47 Total deductions.....	13529726	***	-	-	*37048	*56210	*116786	*90780	45733	*410174	654407	**	***
48 Cost of goods.....	10180574	***	-	-	*20543	*42922	*78500	*78928	40957	*348268	534583	**	***
49 Compensation of officers.....	53444	***	-	-	-	-	*5325	*1285	-	*8057	6318	**	***
50 Salaries and wages.....	425444	***	-	-	*1228	*210	*9570	*1451	401	*8970	22410	**	***
51 Repairs.....	298663	***	-	-	*50	*60	*2604	*399	-	*11	813	**	***
52 Bad debts.....	10206	***	-	-	-	*1104	*265	*16	-	*1229	367	**	***
53 Rent paid on business property...	108899	***	-	-	*693	*2145	*52	*848	66	*1521	1781	**	***
54 Taxes paid.....	270592	***	-	-	*2017	*1236	*4519	*2142	451	*3273	9674	**	***
55 Interest paid.....	524306	***	-	-	*1069	*87	*272	*909	-	*5676	13502	**	***
56 Contributions or gifts.....	11197	***	-	-	-	-	*122	-	2	-	110	**	***
57 Amortization.....	36084	***	-	-	-	-	-	-	-	*36	1222	**	***
58 Depreciation.....	495405	***	-	-	*1347	*992	*8691	*1763	2065	*11229	22195	**	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	***
60 Advertising.....	30290	***	-	-	*24	*223	*196	-	4	*75	3285	**	***
61 Pension, prof sh, stock, annuity.	132607	***	-	-	-	-	-	*301	35	*1120	2842	**	***
62 Employee benefit programs.....	456603	***	-	-	-	*680	*616	*1055	512	*1128	8167	**	***
63 Net loss, noncapital assets.....	*6560	-	-	-	-	-	-	*23	119	-	1	-	***
64 Other deductions.....	488853	***	-	-	*10077	*6551	*6055	*1658	1120	*19580	27135	**	***
65 Total receipts less total deducts..	669546	***	-	-	*2021	*3287	*13033	*1554	4770	*6995	54331	**	***
Constructive taxable income from													
66 related foreign corporations.....	34062	-	-	-	-	-	-	-	-	-	-	-	***
67 Net income, total.....	703193	***	-	-	*2021	*3287	*13024	*1554	4770	*6995	53925	**	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	*6995	-	-	-	-	-	-	-	-	*6995	-	-	***
71 Statutory special deductions, total	*511458	***	-	-	-	-	*71	-	-	-	250	**	***
72 Net operating loss deduction....	495707	***	-	-	-	-	-	-	-	-	-	-	***
73 Dividends received deduction....	*15751	***	-	-	-	-	*71	-	-	-	250	**	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	184740	-	-	-	*2021	*3287	*12953	*1554	4770	-	53675	**	***
76 Income tax before credits, total...	88296	***	-	-	*313	*667	*4404	*528	1654	-	18629	**	***
77 Regular tax.....	63375	-	-	-	*313	*667	*4404	*528	1654	-	18565	**	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	24074	***	-	-	-	-	-	-	-	-	-	-	***
81 Environmental tax.....	625	***	-	-	-	-	-	-	-	-	-	-	***
82 Foreign tax credit.....	18661	-	-	-	-	-	-	-	-	-	100.	**	***
83 U.S. Possessions tax credit.....	1450	-	-	-	-	-	-	-	1450	-	-	-	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	*405	-	-	-	*313	-	-	-	-	-	92	**	***
86 Prior year minimum tax credit.....	*4889	-	-	-	-	-	-	*348	-	-	39	-	***
87 Income tax after credits, total....	62890	***	-	-	-	*667	*4404	*180	204	-	18398	**	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2482	***	*628	*390	*455	*238	577	77	73	*17	10	***	8
2 Total assets.....	20083829	-	*19847	*60767	*173166	*187021	1394415	535331	1124626	*607504	738912	***	14402489
3 Cash.....	467033	-	*2169	*12901	*37193	*17721	141887	*32543	59785	*81021	47802	***	19283
4 Notes and accounts receivable....	3472184	-	*2184	*9509	*25763	*66600	368176	105042	260086	*113679	139802	***	2207496
5 Less: Allowance for bad debts.....	86826	-	-	-	*62	5	*2085	*1163	2636	*1401	5271	***	70346
6 Inventories.....	2739993	-	*623	*17411	*51710	*33533	345360	161248	271676	*146230	172450	***	1378015
7 U.S. govt. obligations, total....	*28115	-	-	-	-	-	-	-	*22852	-	5263	***	-
8 Tax-exempt securities.....	*29883	-	-	-	-	-	-	*2017	*26756	-	1110	***	-
9 Other current assets.....	395985	-	*2877	*726	*2031	*6437	20555	*6118	24427	*8444	37459	***	246602
10 Loans to stockholders.....	62325	-	-	*674	-	*3359	30760	*23995	*3290	-	248	***	-
11 Mortgage and real estate loans...	*14750	-	-	-	-	-	*5050	-	*5124	*1251	-	***	1545
12 Other investments.....	2591682	-	-	-	*60	-	69979	*17786	53719	*12657	65539	***	2312585
13 Depreciable assets.....	8538410	-	*84736	*76527	*151602	*171705	1133162	458151	876756	*391716	494953	***	4228238
14 Less: Accumulated depreciation	4929867	-	*72743	*55895	*97362	*120131	756718	288420	522188	*221899	286928	***	2271245
15 Depletable assets.....	11020	-	-	-	-	-	-	-	-	-	-	***	11020
16 Less: Accumulated depletion...	6556	-	-	-	-	-	-	-	-	-	-	***	6556
17 Land.....	180764	-	-	-	*2192	*2389	21897	*8210	9415	*7843	14043	***	107906
18 Intangible assets (Amortizable)...	2431190	-	-	*2906	*2506	*97	*34430	*6306	*16508	*139	34647	***	2211052
19 Less: Accumulated amortization	332051	-	-	*2682	*2469	*97	*19908	*1973	*3985	*16	3716	***	276633
20 Other assets.....	4475794	-	*-0	*-1310	-	*5414	1869	*5471	23040	*67840	21513	***	4303526
21 Total liabilities.....	20083829	-	*19847	*60767	*173166	*187021	1394415	535331	1124626	*607504	738912	***	14402489
22 Accounts payable.....	1050748	-	*10524	*7742	*50170	*35412	155847	39467	104807	*43674	52949	***	500671
23 Mort, notes, and bonds under 1 yr	1005829	-	*11403	-	*7404	*20953	98408	*48180	71485	*61994	18489	***	617241
24 Other current liabilities.....	2326215	-	*964	*422	*8957	*4825	130279	24112	73612	*27578	66358	***	1929595
25 Loans from stockholders.....	121937	-	*1496	*1215	*25847	-	*50568	*14017	*17000	*5296	-	***	6500
26 Mort, notes, bonds, 1 yr or more.	4814680	-	*5902	*37578	*31050	*25786	192478	*54926	155754	*136437	80440	***	3905860
27 Other liabilities.....	5284	-	*-0	*1702	*-1440	*-0	14184	*13701	32053	*24646	38616	***	-207417
28 Net worth.....	10759137	-	*-10443	*12108	*51178	*100044	752652	340929	669914	*307879	482060	***	7650039
29 Capital stock.....	1257087	-	*2010	*5858	*3834	*3801	40898	*50135	26226	*30364	34145	***	1042982
30 Paid-in or capital surplus.....	2535101	-	*14190	*3873	*139448	-	40411	*45673	11857	*88513	118556	***	1923909
31 Retained earnings, appropriated.	*3586	-	-	-	-	-	*1478	-	*2108	-	-	***	-
32 Retained earnings-unappropriated	7353821	-	*-6106	-	*36110	*37609	449848	*65576	336123	*114858	260003	***	5883289
33 Retained earnings (S CORP).....	902071	-	*-20537	*2377	*-123359	*58634	258284	*182324	*308384	*96086	79120	***	-
34 Less: Cost of treasury stock...	1292528	-	-	-	*4854	-	38267	*2779	*14783	*21940	9764	***	1200141
35 Total receipts.....	23608193	***	*189840	*109054	*445879	*472279	2797255	926485	2139392	*960019	1099939	***	13246571
36 Business receipts.....	22149630	***	*177173	*97586	*444764	*470455	2773829	921013	2118976	*935820	1082545	***	11946922
37 Interest.....	382253	***	*-0	-	*698	*64	4725	*899	5342	*1858	5134	***	353540
38 Interest on govt. obligations....	1958	-	-	-	-	-	*43	*194	*1225	-	257	***	59
39 Rents.....	50008	***	-	-	*373	-	*844	*6	*1610	*194	604	***	45555
40 Royalties.....	211683	***	-	-	-	-	-	*488	-	*2520	1631	***	206449
41 Net S-T cap gain less net LT loss	*17232	-	-	-	-	-	*82	-	-	*16937	214	***	-
42 Net L-T cap gain less net ST loss	15319	-	-	-	-	-	*750	*1090	*139	*88	83	***	13071
43 Net gain, noncapital assets.....	22689	***	*12668	-	-	*48	*4849	*246	433	*306	637	***	2104
44 Dividends, domestic corporations.	5314	-	-	-	-	-	*121	*187	-	*100	69	***	1538
45 Dividends, foreign corporations..	348821	-	-	-	-	-	-	-	*1002	-	1724	***	346088
46 Other receipts.....	403285	***	*-0	*11468	*45	*1711	12013	*2361	10665	*2198	7041	***	331245
47 Total deductions.....	21068826	***	*179466	*97496	*402900	*445487	2572782	858108	1950591	*892302	998562	***	11587488
48 Cost of goods.....	13780978	***	*127934	*66917	*284567	*333152	1824082	546433	1468729	*647745	693064	***	7085261
49 Compensation of officers.....	445491	***	*1891	*4694	*21711	*36467	162507	64534	52600	*18549	16256	***	58074
50 Salaries and wages.....	1464478	***	*4320	*422	*9352	*8760	111622	57489	75566	*52943	57306	***	1015095
51 Repairs.....	113960	***	*712	*164	*8996	*2510	9159	*4046	9842	*3456	7329	***	66712
52 Bad debts.....	51111	***	*161	-	*39	*144	4974	*482	2968	*1582	1582	***	37511
53 Rent paid on business property...	166182	***	*4781	*4297	*4736	*6370	20103	*9646	12175	*3356	5937	***	88960
54 Taxes paid.....	500875	***	*4381	*267	*12455	*14163	79255	32489	55168	*22089	29259	***	232358
55 Interest paid.....	618239	***	*3878	*3326	*16409	*4647	32783	9803	25473	*22890	13495	***	455829
56 Contributions or gifts.....	21985	***	-	-	*85	*89	392	*105	845	*1617	386	***	17687
57 Amortization.....	28127	***	*85	-	*7	-	4375	*1086	1061	*1138	922	***	17118
58 Depreciation.....	634038	***	*9760	*4620	*16361	*14027	87148	35153	64586	*29109	31914	***	307363
59 Depletion.....	*1473	-	-	-	-	-	-	-	*17	-	-	***	1456
60 Advertising.....	435802	***	*334	*1051	*700	*1720	12573	7731	16049	*14405	12706	***	355929
61 Pension, prof sh, stock, annuity.	150082	***	-	-	-	*6987	18544	*6794	20867	*8538	8813	***	72607
62 Employee benefit programs.....	478673	***	*932	*922	*3752	*14169	40122	*21911	24066	*13378	39336	***	295140
63 Net loss, noncapital assets.....	12559	***	-	-	-	-	*430	*536	*16	*40	191	***	11326
64 Other deductions.....	2164774	***	*20298	*10815	*23729	*2283	164714	59872	120564	*51470	80064	***	1469063
65 Total receipts less total deducts..	2539367	***	*10375	*11558	*42980	*26792	224473	68377	188801	*67717	101377	***	1659083
Constructive taxable income from													
66 related foreign corporations.....	244006	-	-	-	-	-	-	-	-	-	488	***	240283
67 Net income, total.....	2781414	***	*10375	*11558	*42980	*26792	224429	68182	187576	*67717	101608	***	1899306
68 Net income, Form 1120-A.....	*829	***	*829	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	12809	***	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	401902	-	*1336	*11558	*27488	*25558	114720	*38508	*91523	*19967	21061	***	-
71 Statutory special deductions, total	150889	***	*9039	-	*4863	62	*8761	*16801	*1002	*16026	8808	***	82940
72 Net operating loss deduction....	88547	***	*9039	-	*4863	62	*8676	*16670	-	*15956	8604	***	24405
73 Dividends received deduction....	62342	-	-	-	-	-	*85	*131	*1002	*70	203	***	58535
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	2228623	***	-	-	*10628	*1171	100948	*12873	95050	*31724	71739	***	1816366
76 Income tax before credits, total...	777775	***	-	-	*1950	*176	32942	*5006	32564	*11165	25020	***	638335
77 Regular tax.....	773322	***	-	-	*1950	*176	32736	*4346	32348	*10786	24759	***	635728
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	1885	***	-	-	-	-	*206	*659	*178	*350	176	***	295
81 Environmental tax.....	2568	***	-	-	-	-	-	*1	*39	*29	85	***	2312
82 Foreign tax credit.....	221516	-	-	-	-	-	-	-	-	-	957	***	219741
83 U.S. Possessions tax credit.....	752	-	-	-	-	-	-	-	752	-	-	***	-
84 Nonconventional source fuel credit.	*-0	-	-	-	-	-	-	-	*-0	-	-	***	-
85 General business credit.....	5451	***	-	-	-	-	*150	-	*243	-	23	***	4967
86 Prior year minimum tax credit....	*1698	-	-	-	-	-	*633	-	*928	-	-	***	137
87 Income tax after credits, total....	548359	***	-	-	*1950	*176	32159	*5006	30642	*11165	24040	***	413489

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1205	*9	*604	*207	*102	*40	*153	*38	*25	*15	***	***	4
2 Total assets.....	10984543	-	*20548	*26128	*32739	*37065	*304268	*279054	*487620	*503646	***	***	8383599
3 Cash.....	197653	-	*1395	*5247	*1512	*6810	*55064	*8549	*22469	*13286	***	***	58725
4 Notes and accounts receivable....	1948241	-	*1261	*2078	*8294	*17829	*65396	*61578	*142393	*126813	***	***	1251246
5 Less: Allowance for bad debts.	42137	-	-	-	*77	-	*1281	*1779	*2431	*1857	***	***	29326
6 Inventories.....	1887321	-	*4887	*10090	*8588	*3945	*122362	*91140	*149380	*141033	***	***	1165779
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities.....	*16	-	-	-	-	-	-	-	-	*16	***	***	-
9 Other current assets.....	203729	-	*864	-	*492	*260	*4921	*15825	*3576	*23230	***	***	96421
10 Loans to stockholders.....	43697	-	*24	-	*7438	-	*6917	*27618	*414	*1228	***	***	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments.....	2752478	-	-	-	-	-	*159	*1615	*36292	*34071	***	***	2570808
13 Depreciable assets.....	4278181	-	*2219	*24705	*27038	*12440	*176477	*155303	*212980	*334734	***	***	2876048
14 Less: Accumulated depreciation	2131446	-	*646	*16063	*20727	*9577	*129471	*93172	*113035	*201547	***	***	1304638
15 Depletable assets.....	*633	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion...	*176	-	-	-	-	-	-	-	-	*176	***	***	-
17 Land.....	151777	-	-	-	-	-	*1810	*6499	*18549	*7171	***	***	105528
18 Intangible assets (Amortizable)...	1535153	-	*177	*47223	*193	*5250	*1768	*2735	*20090	*6113	***	***	1417937
19 Less: Accumulated amortization	223968	-	*177	*47223	*11	-	*1540	-	*6966	*1543	***	***	153921
20 Other assets.....	383392	-	*10543	*72	-	*108	*1685	*3144	*3909	*20439	***	***	328991
21 Total liabilities.....	10984543	-	*20548	*26128	*32739	*37065	*304268	*279054	*487620	*503646	***	***	8383599
22 Accounts payable.....	695428	-	*1273	*5224	*942	*6881	*83815	*40339	*53441	*49583	***	***	369102
23 Mort, notes, and bonds under 1 yr	178365	-	*20256	*4911	*545	*2279	*6041	*32999	*34804	*28181	***	***	32497
24 Other current liabilities.....	998138	-	*90	*1094	*4066	*2042	*450039	*22379	*24911	*36072	***	***	374756
25 Loans from stockholders.....	153620	-	*2018	*29326	-	*1710	*56530	*32743	*7816	*10903	***	***	-
26 Mort, notes, bonds, 1 yr or more.	844342	-	-	*9430	*11044	*4026	*36283	*42538	*97339	*57426	***	***	444381
27 Other liabilities.....	2015590	-	-	-	-	*1588	*6032	*16944	*650	*13129	***	***	1930249
28 Net worth.....	6099059	-	*-3088	*-23856	*16142	*18540	*-334474	*91112	*268660	*308352	***	***	5232614
29 Capital stock.....	713983	-	*1694	*52	*47	*1997	*106493	*4156	*15193	*9538	***	***	509246
30 Paid-in or capital surplus.....	2504013	-	*1844	-	*114	-	*386975	*18429	*34253	*28558	***	***	1949047
31 Retained earnings, appropriated.	*22122	-	-	-	-	-	-	-	*13940	7001	***	***	-
32 Retained earnings-unappropriated	2826169	-	*-6627	-	*15982	*21873	*-832345	*22560	*71017	*237871	***	***	2829802
33 Retained earnings (S CORP).....	*211293	-	-	*-23907	-	-	*4403	*45968	*134259	*50570	***	***	-
34 Less: Cost of treasury stock..	178521	-	-	-	-	*5331	-	-	*3	*25187	***	***	55481
35 Total receipts.....	12806945	*130380	*105538	*271421	*85984	*167500	*516228	*398088	*965323	*881758	***	***	7920977
36 Business receipts.....	12498491	*129167	*105538	*270026	*84898	*161583	*497057	*396812	*955881	*871673	***	***	7685277
37 Interest.....	162717	*53	-	-	*382	*227	*1648	*397	*480	*1575	***	***	150985
38 Interest on govt. obligations....	*2403	-	-	-	-	-	-	-	-	*693	***	***	1502
39 Rents.....	5973	-	-	-	-	-	*2212	-	*530	*385	***	***	1663
40 Royalties.....	11015	-	-	-	-	*5609	-	-	-	*387	***	***	1810
41 Net S-T cap gain less net LT loss	*123	-	-	-	-	-	-	-	-	*-0	***	***	-
42 Net L-T cap gain less net ST loss	*19373	-	-	-	-	*80	*90	-	*2	-	***	***	18656
43 Net gain, noncapital assets.....	8206	-	-	-	-	-	-	-	*3019	*1461	***	***	3287
44 Dividends, domestic corporations.	27594	-	-	-	-	-	-	-	*218	*1515	***	***	25295
45 Dividends, foreign corporations..	18848	-	-	-	-	-	-	-	-	*1991	***	***	15177
46 Other receipts.....	52202	*1160	*1395	*705	*-0	*15220	*879	*5193	*2077	-	***	***	17327
47 Total deductions.....	12035602	*126899	*105301	*266806	*83478	*160053	*480259	*383819	*925159	*811641	***	***	7425850
48 Cost of goods.....	8388758	*89730	*51183	*229173	*37767	*117824	*323449	*278970	*678637	*506560	***	***	5223136
49 Compensation of officers.....	130398	*2861	*6133	*2910	*10989	*5131	*20478	*14353	*18185	*15144	***	***	21003
50 Salaries and wages.....	724693	*3951	*27213	*9916	*8034	*19976	*27448	*20638	*33979	*78859	***	***	390858
51 Repairs.....	66406	*13	*648	*526	*1090	*479	*1226	*366	*1184	*1592	***	***	49536
52 Bad debts.....	17024	*35	-	*398	*15	*128	*193	*1562	*1313	*1315	***	***	9901
53 Rent paid on business property...	83105	*1921	-	*8752	*2589	*1334	*6222	*1994	*5972	*2598	***	***	46131
54 Taxes paid.....	280865	*3002	*8152	*1965	*3720	*691	*22767	*8887	*14558	*17091	***	***	174221
55 Interest paid.....	339764	*1858	*3384	*105	*621	*4743	*11735	*12038	*9028	-	***	***	280559
56 Contributions or gifts.....	7685	-	*20	-	-	*47	*5	*94	*239	*614	***	***	5747
57 Amortization.....	10775	-	*24	-	*11	-	*96	*482	*1861	*493	***	***	6279
58 Depreciation.....	291271	*1477	*646	*2478	*1060	*2244	*7836	*7327	*21115	*19340	***	***	198083
59 Depletion.....	*346	-	-	-	-	-	-	-	-	*314	***	***	32
60 Advertising.....	338615	*935	*404	*387	*1475	*290	*3050	*3936	*29210	*15759	***	***	259080
61 Pension, prof sh, stock, annuity.	80638	*472	-	-	*3346	*2024	*1108	*1052	*6163	*16348	***	***	42207
62 Employee benefit programs.....	221544	*602	*676	*91	*1097	*1713	*6910	*4678	*8223	*16870	***	***	140247
63 Net loss, noncapital assets.....	3859	*23	-	-	-	-	*845	-	*108	*119	***	***	2671
64 Other deductions.....	1049856	*20018	*10204	*6825	*12179	*7552	*53882	*27744	*92376	*109597	***	***	576156
65 Total receipts less total deducts..	771344	*3481	*237	*4616	*2506	*7447	*35969	*14269	*40164	*70117	***	***	495127
Constructive taxable income from related foreign corporations.....	*2291	-	-	-	-	-	-	-	*23	*296	***	***	1162
67 Net income, total.....	771232	*3481	*237	*4616	*2506	*7447	*35969	*14269	*40187	*69720	***	***	494786
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	*61751	-	-	*4616	-	-	*4423	*3684	*34610	*14418	***	***	-
71 Statutory special deductions, total	79782	-	*7	-	-	-	*27554	-	*156	*3168	***	***	43802
72 Net operating loss deduction....	*53014	-	*7	-	-	-	*27554	-	-	-	***	***	22381
73 Dividends received deduction....	26768	-	-	-	-	-	-	-	*156	*3168	***	***	21421
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	629699	*3481	*230	-	*2506	*7447	*3991	*10585	*5420	*52134	***	***	450984
76 Income tax before credits, total...	219568	*1183	*34	-	*376	*2235	*1243	*3599	*2152	*17908	***	***	158602
77 Regular tax.....	217702	*1183	*34	-	*376	*2235	*807	*3599	*1781	*17762	***	***	157844
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	-
80 Alternative minimum tax.....	*1097	-	-	-	-	-	*436	-	*371	*102	***	***	145
81 Environmental tax.....	769	-	-	-	-	-	-	-	-	*44	***	***	613
82 Foreign tax credit.....	*1669	-	-	-	-	-	-	-	-	*550	***	***	552
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	1301	-	-	-	*311	-	-	*500	-	*232	***	***	49
86 Prior year minimum tax credit....	*879	-	-	-	-	-	-	*714	*165	-	***	***	-
87 Income tax after credits, total....	215719	*1183	*34	-	*65	*2235	*1243	*2384	*1987	*17127	***	***	158001

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	6852	*42	*1592	1059	1084	946	1629	289	117	49	24	15	5
2 Total assets.....	18781921	-	*55246	171426	393453	738098	3415566	2111337	1639911	1709401	1770941	1988611	4787933
3 Cash.....	1279207	-	*15055	*34259	95460	121836	370945	188917	94626	74041	88450	130006	65612
4 Notes and accounts receivable....	5044204	-	*11436	*87022	107158	258095	1106194	720800	596510	491961	458300	511222	695507
5 Less: Allowance for bad debts.....	91311	-	-	-	-	*1121	8605	12767	8201	9365	12245	11682	27203
6 Inventories.....	3512909	-	*2658	*7660	82266	137439	774997	390851	348960	367578	330938	398753	670808
7 U.S. govt. obligations, total....	54319	-	-	-	-	-	*13078	*8419	*16306	*3363	6879	5383	891
8 Tax-exempt securities.....	*107443	-	-	-	-	-	*709	-	-	-	31380	75354	-
9 Other current assets.....	1038858	-	-	*903	6119	6891	89091	126451	89868	133823	150615	101764	333331
10 Loans to stockholders.....	87998	-	*1657	*2278	*2719	*20503	37854	*13790	5560	*1758	872	1006	-
11 Mortgage and real estate loans...	*20515	-	-	-	-	-	*1078	*9306	*10130	-	-	-	-
12 Other investments.....	1003893	-	-	*3502	*13949	*9695	65145	129225	89693	72296	155614	232506	232267
13 Depreciable assets.....	10469123	-	*58806	105233	228689	540718	2279902	1184678	916063	938711	778282	945840	2492201
14 Less: Accumulated depreciation	5619054	-	*38915	76971	158592	358819	1440203	726532	568483	475599	399586	536017	839338
15 Depletable assets.....	*9803	-	-	-	-	-	*9452	*317	-	*34	-	-	-
16 Less: Accumulated depletion...	*8053	-	-	-	-	-	*7736	*317	-	-	-	-	-
17 Land.....	335119	-	*2205	*4623	*11552	*9073	75162	47059	30435	25899	28056	46062	54994
18 Intangible assets (Amortizable)...	772056	-	-	*1533	*1689	*8204	57746	23623	*4257	20091	82762	61101	511050
19 Less: Accumulated amortization	86517	-	-	*1533	*1472	*6902	25988	11589	*2220	*8475	8351	10700	9287
20 Other assets.....	851411	-	*2344	*2917	*4041	-7515	16744	19105	16406	73285	78974	38011	607099
21 Total liabilities.....	18781921	-	*55246	171426	393453	738098	3415566	2111337	1639911	1709401	1770941	1988611	4787933
22 Accounts payable.....	2800733	-	*5145	*40673	58568	117898	531143	348683	276432	262824	262696	301705	594965
23 Mort, notes, and bonds under 1 yr	1400730	-	*23193	*10166	*15627	29302	291501	223212	188285	258377	138568	77711	144788
24 Other current liabilities.....	2309659	-	*7279	*17886	22280	48082	283553	240671	172935	152548	215341	204309	944775
25 Loans from stockholders.....	310421	-	*8534	*19380	*19723	*42595	106951	78345	*20853	*8067	5973	-	-
26 Mort, notes, bonds, 1 yr or more.	2214385	-	*4909	*18959	68814	70186	497544	231371	141594	177290	293359	260201	450158
27 Other liabilities.....	1024918	-	-	*4560	*7193	*0	25613	58512	49312	38713	78477	50853	711686
28 Net worth.....	8721075	-	*6185	59802	201248	430035	1679260	930543	790501	811581	776526	1093832	1941561
29 Capital stock.....	674558	-	*6203	*13262	26543	31541	177325	94219	25916	30461	120568	87244	61276
30 Paid-in or capital surplus.....	1363537	-	*683	*7202	*17140	*17854	126241	83000	99156	287297	196573	126916	401475
31 Retained earnings, appropriated.	*37411	-	-	*7738	-	-	-	-	*30	29526	-	117	-
32 Retained earnings-unappropriated	4829862	-	*-7430	33750	165486	282523	830794	467623	326056	213565	351049	639585	1526863
33 Retained earnings (S CORP).....	2200337	-	*7940	-	*11806	*127086	649607	328564	359722	*269072	119790	326749	-
34 Less: Cost of treasury stock..	384630	-	*1211	*2150	*19727	*28969	104707	*42862	*20380	*18340	11453	86778	48052
35 Total receipts.....	36779249	*45404	*298878	878360	1241119	1847572	8594113	4479027	3788657	3243920	3049176	3304383	6008641
36 Business receipts.....	36229099	*45318	*288059	876832	1237645	1840123	8516289	4442680	3754104	3190803	2975228	3226637	5835380
37 Interest.....	136182	*85	-	*382	1742	*2837	7870	12039	4438	5611	13963	14566	72648
38 Interest on govt. obligations....	11803	-	-	-	-	-	*414	*741	*10	*205	2304	7993	135
39 Rents.....	31446	-	-	-	-	*346	*5424	*1255	*9143	*1224	3694	6862	3498
40 Royalties.....	15242	-	-	-	-	-	-	*22	-	*534	928	457	13301
41 Net S-T cap gain less net LT loss	*573	-	-	-	-	-	*47	*465	*34	-	-	27	-
42 Net L-T cap gain less net ST loss	37416	-	*10819	-	*162	-	*5620	*1314	*4936	*6508	1090	3568	3399
43 Net gain, noncapital assets.....	70153	-	-	*37	*1149	*1411	31409	2236	5433	22195	2045	3232	1006
44 Dividends, domestic corporations.	1674	-	-	-	-	*2	*581	*478	*185	*348	24	56	-
45 Dividends, foreign corporations..	6082	-	-	-	-	-	-	-	*259	*809	1444	1112	2458
46 Other receipts.....	239580	-	-	*1108	*421	2853	26460	17795	10114	15682	48457	39874	76815
47 Total deductions.....	34374368	*45323	*269822	838731	1181496	1729676	8123642	4216913	3570087	3068716	2825213	3099793	5404958
48 Cost of goods.....	26469412	*28579	*128567	460635	816951	1221369	6174619	3280678	2881943	2441849	2297006	2473509	4263706
49 Compensation of officers.....	948876	*11363	*29365	*37769	77533	123235	327539	134903	62170	61379	32395	23841	27395
50 Salaries and wages.....	1876948	*1408	*50997	*168143	71952	106226	474248	216062	162456	149406	136268	170782	169000
51 Repairs.....	121769	*44	*1559	*8473	5241	7554	33385	18196	11050	10636	6766	14141	4723
52 Bad debts.....	70356	-	*140	*1655	*2451	4792	16608	15703	7927	3677	2074	5260	10071
53 Rent paid on business property...	212655	*349	*10507	*23294	17438	25168	51035	26175	7788	11548	12000	14366	12987
54 Taxes paid.....	754843	*1091	*13349	22227	37947	50449	193564	87328	82786	61232	43359	62545	98966
55 Interest paid.....	423950	*191	*2271	*3914	6995	9709	82860	44303	32583	40640	43448	34984	122050
56 Contributions or gifts.....	10826	-	*40	*220	*751	286	3081	897	1379	589	567	481	2536
57 Amortization.....	36117	-	-	*81	*157	*1874	2892	2278	909	937	3415	2361	21212
58 Depreciation.....	768947	*56	*2932	11702	22244	34658	155176	84824	58193	72494	49303	60483	216883
59 Depletion.....	*61	-	-	-	-	-	-	-	*3	*5	25	27	-
60 Advertising.....	170455	*144	*1396	*891	5080	4156	32070	12297	16068	18105	10672	19454	50122
61 Pension, prof sh, stock, annuity.	213428	-	-	*3781	*2604	*9983	47983	21947	15908	12118	19863	19438	59803
62 Employee benefit programs.....	431289	*87	*210	*26751	25893	10900	98296	35384	75910	36404	32772	32600	56081
63 Net loss, noncapital assets.....	4791	-	-	-	-	*185	*257	1382	*659	*21	*49	455	1466
64 Other deductions.....	1859647	*2011	*28487	69194	88075	119969	428904	235280	152993	147648	133926	165204	287956
65 Total receipts less total deducts..	2404880	*81	*29056	39629	59623	117896	470472	262114	218570	175204	223963	204591	603683
Constructive taxable income from													
66 related foreign corporations....	9680	-	-	-	-	-	-	-	-	-	11	1915	7754
67 Net income, total.....	2402757	*81	*29056	39629	59623	117896	470058	261374	218560	174999	221670	198512	611301
68 Net income, Form 1120-A.....	*2628	-	*2628	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	766134	-	*16561	-	*10275	*65307	291596	158091	107416	*71809	23521	21558	-
71 Statutory special deductions, total	142745	-	*5482	*13750	*8005	*7396	21602	*7324	30618	*4211	19707	21771	2879
72 Net operating loss deduction....	136617	-	*5482	*13750	*8005	*7394	21195	*6989	*30229	*3158	18285	20661	1468
73 Dividends received deduction....	6128	-	-	-	-	*1	*406	*335	*389	*1053	1422	1110	1411
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1494742	*81	*7012	*25879	41343	45193	157214	99598	80526	99489	178442	155183	608422
76 Income tax before credits, total...	498819	*12	*1052	*4256	8379	11418	48756	32538	27765	34361	61255	54965	214063
77 Regular tax.....	493788	*12	*1052	*4256	8379	11418	47827	32251	27290	33858	60654	53907	212885
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	3602	-	-	-	-	-	*925	*238	*455	*436	390	840	317
81 Environmental tax.....	1354	-	-	-	-	-	-	*18	*20	63	208	196	850
82 Foreign tax credit.....	2540	-	-	-	-	-	-	*1	-	*43	954	312	1230
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	*2	-	-	-	-	-	-	-	*2	-	-	-	-
85 General business credit.....	4175	-	-	*11	-	*92	*124	-	*1472	*109	1568	645	153
86 Prior year minimum tax credit....	6821	-	-	-	-	-	*819	*38	*187	*1010	520	807	3441
87 Income tax after credits, total....	485282	*12	*1052	*4245	8379	11326	47813	32499	26103	33199	58213	53201	209240

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2859	***	*509	*805	*62	*406	694	187	101	46	19	11	***
2 Total assets.....	12855603	***	*25170	*111436	*18871	*288175	1786020	1318446	1555917	1626845	1229616	1638008	***
3 Cash.....	731935	***	*4825	*18196	*5543	*53690	197433	86432	130458	64908	74086	48068	***
4 Notes and accounts receivable....	3158996	***	*9068	*25418	*2461	*92371	537256	399992	427177	407139	251036	356106	***
5 Less: Allowance for bad debts.....	31738	***	-	-	-	*481	2892	8498	2813	4961	1230	4715	***
6 Inventories.....	2336858	***	*6298	*8156	*5366	*34863	416766	298994	351520	320983	176669	199686	***
7 U.S. gov't. obligations, total....	*74432	***	-	-	-	-	-	*53103	*4467	-	-	16862	***
8 Tax-exempt securities.....	*16512	***	-	*3895	-	-	-	-	*5014	*6891	711	-	***
9 Other current assets.....	424329	***	-	*3428	-	*2326	48012	15413	33528	103530	39169	144658	***
10 Loans to stockholders.....	55137	***	-	*12357	*1955	*763	*6306	8653	*12252	*7752	1815	3285	***
11 Mortgage and real estate loans...	*3838	***	-	-	-	-	-	*3838	-	-	-	-	***
12 Other investments.....	1415495	***	-	*16153	-	*11520	10318	27459	54321	55443	115183	85414	***
13 Depreciable assets.....	8654283	***	*17372	*115443	*10013	*278344	1471496	1105956	1158953	1228725	871158	1190355	***
14 Less: Accumulated depreciation	4796227	***	*13164	*92825	*6515	*187659	950932	703757	669542	654270	426536	577000	***
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	-	-	***
17 Land.....	144433	***	-	-	-	*2292	22154	4700	14867	43812	14295	17119	***
18 Intangible assets (Amortizable)...	306890	***	*11717	-	-	*1339	33795	*20385	*14560	11400	75486	81216	***
19 Less: Accumulated amortization	87227	***	*11326	-	-	*1211	10288	*17443	*5577	*5833	15910	7836	***
20 Other assets.....	447658	***	*381	*1215	*49	*18	6594	23320	26731	41325	53683	84789	***
21 Total liabilities.....	12855603	***	*25170	*111436	*18871	*288175	1786020	1318446	1555917	1626845	1229616	1638008	***
22 Accounts payable.....	1983642	***	-	*13595	*2086	*23995	321522	229386	233593	216522	170251	153377	***
23 Mort, notes, and bonds under 1 yr	1033168	***	*5997	*6578	*4623	*10104	271475	162637	118439	132029	98645	77292	***
24 Other current liabilities.....	1078858	***	*827	*3778	*341	*20277	169040	101468	120317	111943	81219	230143	***
25 Loans from stockholders.....	167649	***	-	*7241	-	*8033	63648	*15533	*25614	*13045	15836	15699	***
26 Mort, notes, bonds, 1 yr or more.	1812409	***	-	*4866	*2439	*21473	355270	150384	273007	253529	146120	293330	***
27 Other liabilities.....	1003202	***	-	-	-	*-0	*8081	26643	46037	89960	68689	102986	***
28 Net worth.....	5776676	***	*18347	*75377	*9382	*204292	596984	632395	738911	809818	648856	765180	***
29 Capital stock.....	428151	***	*2164	*6919	*308	*8852	67936	39221	60057	18321	120652	88957	***
30 Paid-in or capital surplus.....	1784943	***	-	*4451	-	*781	48478	*16586	19236	133314	113424	88276	***
31 Retained earnings, appropriated.	-	***	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings-unappropriated	2169077	***	*12151	*61307	*9074	*101670	320123	*123842	322540	397987	377085	600173	***
33 Retained earnings (S CORP).....	1600936	***	*4032	-	-	*102580	202597	520665	347064	*293815	68614	-	***
34 Less: Cost of treasury stock..	206431	***	-	-	-	*9591	*42150	*67918	*9986	*33620	30919	12227	***
35 Total receipts.....	22221834	***	*166857	*285879	*27896	*577097	4385960	2968025	3268991	2854603	1763651	2406124	***
36 Business receipts.....	21866104	***	*166857	*284046	*27893	*574957	4334693	2949816	3232399	2815738	1731526	2358709	***
37 Interest.....	51014	***	-	*1054	*3	*641	5447	*911	5098	4050	6200	7271	***
38 Interest on gov't. obligations....	5412	***	-	*271	-	*14	*348	-	*1380	*2143	1234	21	***
39 Rents.....	3318	***	-	-	-	-	*397	*49	*55	*162	913	1210	***
40 Royalties.....	*13731	***	-	-	-	-	*1	-	-	*3352	5150	3716	***
41 Net S-T cap gain less net LT loss	*784	***	-	-	-	-	-	-	*8	-	776	-	***
42 Net L-T cap gain less net ST loss	28966	***	-	*247	-	-	*507	*67	*8327	*10	6850	1302	***
43 Net gain, noncapital assets.....	74624	***	-	*111	-	*13	*24981	3270	8782	3854	994	935	***
44 Dividends, domestic corporations.	5510	***	-	*129	-	-	*122	-	*545	*373	4218	2	***
45 Dividends, foreign corporations..	*3896	***	-	-	-	-	-	-	*1815	378	1703	-	***
46 Other receipts.....	168476	***	-	*20	-	*1473	19464	13911	12397	23108	5414	31255	***
47 Total deductions.....	20766280	***	*150505	*267692	*27797	*535812	4128888	2766863	2999108	2621239	1634842	2281697	***
48 Cost of goods.....	15713511	***	*97269	*162935	*16467	*323906	3152603	2157190	2396135	2064467	1290552	1756267	***
49 Compensation of officers.....	525047	***	*14757	*11926	*1110	*68495	149823	92110	71119	49026	23031	48288	***
50 Salaries and wages.....	1127056	***	*6794	*25534	-	*15500	215843	115418	105258	102598	52680	103512	***
51 Repairs.....	156050	***	*2134	*861	*495	*3906	15688	14668	6077	18980	9773	3331	***
52 Bad debts.....	14248	***	-	*431	-	*1526	2363	2383	2128	852	561	1936	***
53 Rent paid on business property...	125760	***	*2986	*16046	*1356	*13734	26694	16546	15577	5073	6334	6733	***
54 Taxes paid.....	524008	***	*3305	*10749	*1599	*21190	106441	76212	75813	60548	36840	59361	***
55 Interest paid.....	283629	***	*805	*2859	*562	*3905	60835	31994	33635	37229	22281	34530	***
56 Contributions or gifts.....	5916	***	*147	*268	*11	*186	473	*415	860	677	978	1237	***
57 Amortization.....	19296	***	*2343	-	-	*38	2589	*3108	2406	2030	2655	2522	***
58 Depreciation.....	606861	***	*2106	*9125	*1155	*20157	103432	70183	81079	97321	66019	90665	***
59 Depletion.....	*18	***	-	-	-	-	-	-	*18	-	-	-	***
60 Advertising.....	51204	***	*1720	*3427	*279	*1175	10949	5436	9128	4673	1640	10655	***
61 Pension, prof sh, stock, annuity.	172119	***	-	*594	-	*13832	14564	16339	21521	20659	17216	16597	***
62 Employee benefit programs.....	364361	***	-	*947	*389	*7950	61482	46460	53030	46733	31509	45786	***
63 Net loss, noncapital assets.....	5170	***	-	*239	*35	-	*373	*1757	*612	*1516	297	341	***
64 Other deductions.....	1072026	***	*16139	*21753	*4339	*40311	204737	116646	124714	108857	72475	119795	***
65 Total receipts less total deducts..	1455554	***	*16352	*18187	*99	*41285	257073	201161	269883	233364	128810	124427	***
Constructive taxable income from													
66 related foreign corporations.....	*1266	***	-	-	-	-	-	-	-	*1054	-	213	***
67 Net income, total.....	1451408	***	*16352	*17916	*99	*41272	256724	201161	268502	232275	127576	124618	***
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	675363	***	*11420	-	-	*25282	186081	165616	139000	*113586	27663	-	***
71 Statutory special deductions, total	193809	***	*3602	*8723	-	*530	*8885	*6044	*879	*13218	13863	1415	***
72 Net operating loss deduction....	187898	***	*3602	*8632	-	*530	*8800	*6044	*491	*12957	10268	20	***
73 Dividends received deduction....	5912	***	-	*91	-	-	*85	-	*389	*261	3595	1395	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	582236	***	*1331	*9193	*99	*15460	61758	*29501	128623	105471	86051	123203	***
76 Income tax before credits, total...	200706	***	*200	*1457	*15	*4177	18497	*10646	44049	36597	31288	43671	***
77 Regular tax.....	193361	***	*200	*1457	*15	*4177	18391	*9970	43711	35860	29387	42653	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	6445	***	-	-	-	-	-	*676	*270	*529	1602	972	***
81 Environmental tax.....	583	***	-	-	-	-	-	-	68	78	107	158	***
82 Foreign tax credit.....	*2046	***	-	-	-	-	-	-	*272	*1021	67	686	***
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	1786	***	-	-	-	*161	*257	*235	-	*448	91	595	***
86 Prior year minimum tax credit.....	3492	***	-	-	-	-	*655	*476	*1014	*599	230	518	***
87 Income tax after credits, total....	193382	***	*200	*1457	*15	*4016	17585	*9935	42763	34529	30900	41873	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3085	*205	*1420	*93	*319	499	443	*66	***	***	***	**	-	
2 Total assets.....	3093645	-	*91804	*14907	*108006	367432	848731	*441226	***	***	***	**	-	
3 Cash.....	252863	-	*4907	*3739	*8784	54120	118736	*16993	***	***	***	**	-	
4 Notes and accounts receivable....	795602	-	*36944	*218	*26185	152015	205564	*126726	***	***	***	**	-	
5 Less: Allowance for bad debts.....	7722	-	-	-	-	-	*633	*863	***	***	***	**	-	
6 Inventories.....	346386	-	*1409	-	*5220	33095	52906	*34740	***	***	***	**	-	
7 U.S. govt. obligations, total....	*30586	-	-	-	-	-	*3070	-	***	***	***	**	-	
8 Tax-exempt securities.....	405	-	-	-	-	-	-	-	***	***	***	**	-	
9 Other current assets.....	116302	-	*293	*578	*2403	12236	66022	*3684	***	***	***	**	-	
10 Loans to stockholders.....	50730	-	*7159	-	-	*8785	*32933	-	***	***	***	**	-	
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	***	***	***	**	-	
12 Other investments.....	164765	-	-	-	-	*9951	*30017	*23435	***	***	***	**	-	
13 Depreciable assets.....	3030469	-	*140841	*75211	*131230	336316	773455	*553233	***	***	***	**	-	
14 Less: Accumulated depreciation	1815803	-	*102823	*65915	*66819	252897	468909	*332740	***	***	***	**	-	
15 Depletable assets.....	-	-	-	-	-	-	-	-	***	***	***	**	-	
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	***	***	***	**	-	
17 Land.....	61488	-	-	-	*916	*5521	17671	*11519	***	***	***	**	-	
18 Intangible assets (Amortizable)...	46522	-	*53	-	*331	*5787	*8340	*2717	***	***	***	**	-	
19 Less: Accumulated amortization	9000	-	*21	-	*305	*1430	*3176	*1009	***	***	***	**	-	
20 Other assets.....	30052	-	*3043	*1075	*62	*3933	12736	*2790	***	***	***	**	-	
21 Total liabilities.....	3093645	-	*91804	*14907	*108006	367432	848731	*441226	***	***	***	**	-	
22 Accounts payable.....	413846	-	*29512	*714	*10639	37695	99921	*53803	***	***	***	**	-	
23 Mort, notes, and bonds under 1 yr	262096	-	*5062	*5890	*3755	47940	90495	*41653	***	***	***	**	-	
24 Other current liabilities.....	230157	-	*4707	*2488	*7041	24165	57445	*36351	***	***	***	**	-	
25 Loans from stockholders.....	140623	-	*19285	-	*44733	*9171	*17155	*49515	***	***	***	**	-	
26 Mort, notes, bonds, 1 yr or more.	579689	-	*18764	-	*6541	*38544	142503	*130794	***	***	***	**	-	
27 Other liabilities.....	55744	-	-	-	-	*3858	*11342	*9952	***	***	***	**	-	
28 Net worth.....	1411490	-	*14474	*5816	*35296	206060	429869	*119156	***	***	***	**	-	
29 Capital stock.....	119943	-	*28944	*18583	*264	11836	15278	*2462	***	***	***	**	-	
30 Paid-in or capital surplus.....	226227	-	*15779	-	*33828	*12803	30964	*22563	***	***	***	**	-	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	***	***	***	**	-	
32 Retained earnings-unappropriated	690692	-	*-8209	-	*13871	143538	221806	*67986	***	***	***	**	-	
33 Retained earnings (S CORP).....	487663	-	*1036	*-12767	*-12665	*43191	194619	*60101	***	***	***	**	-	
34 Less: Cost of treasury stock..	113035	-	*23076	-	-	*5308	*32798	*33956	***	***	***	**	-	
35 Total receipts.....	7020054	*13277	*964853	*138423	*291838	1063255	1732536	*806251	***	***	***	**	-	
36 Business receipts.....	6953301	*12307	*940250	*138423	*291630	1060025	1715211	*801510	***	***	***	**	-	
37 Interest.....	8939	*8	*272	-	*209	*1056	2765	*2069	***	***	***	**	-	
38 Interest on govt. obligations....	*259	-	-	-	-	-	*121	-	***	***	***	**	-	
39 Rents.....	8948	*49	-	-	-	-	*5524	-	***	***	***	**	-	
40 Royalties.....	*1019	-	-	-	-	-	-	-	***	***	***	**	-	
41 Net S-T cap gain less net LT loss	20	-	-	-	-	-	-	-	***	***	***	**	-	
42 Net L-T cap gain less net ST loss	*243	-	-	-	-	-	*225	-	***	***	***	**	-	
43 Net gain, noncapital assets.....	21167	-	*17134	-	-	*1597	*292	*1138	***	***	***	**	-	
44 Dividends, domestic corporations.	*419	-	-	-	-	-	*51	-	***	***	***	**	-	
45 Dividends, foreign corporations..	*233	-	-	-	-	-	-	-	***	***	***	**	-	
46 Other receipts.....	25506	*912	*7197	-	-	*577	8347	*1533	***	***	***	**	-	
47 Total deductions.....	6530158	*11698	*926340	*124854	*275060	999714	1553276	*771858	***	***	***	**	-	
48 Cost of goods.....	4206961	*6065	*514954	*5970	*185275	590855	941940	*508448	***	***	***	**	-	
49 Compensation of officers.....	304808	*381	*78563	*17784	*9522	61686	73913	*25646	***	***	***	**	-	
50 Salaries and wages.....	490182	*580	*74675	*53934	-	82332	140145	*60013	***	***	***	**	-	
51 Repairs.....	63906	*51	*7694	*676	*3283	8719	18989	*12965	***	***	***	**	-	
52 Bad debts.....	16662	-	*57	-	*2982	*5434	2275	*1605	***	***	***	**	-	
53 Rent paid on business property...	131541	*255	*39771	*10174	*6340	*36561	26954	*4441	***	***	***	**	-	
54 Taxes paid.....	258825	*966	*57646	*7257	*14751	40844	63701	*30450	***	***	***	**	-	
55 Interest paid.....	71106	*481	*5685	*749	*1098	9851	18951	*17899	***	***	***	**	-	
56 Contributions or gifts.....	2493	*6	*59	-	*92	*238	673	*105	***	***	***	**	-	
57 Amortization.....	3575	-	*11	-	*61	*373	1175	*254	***	***	***	**	-	
58 Depreciation.....	217244	*686	*13908	*5522	*10698	27815	49678	*35993	***	***	***	**	-	
59 Depletion.....	-	-	-	-	-	-	-	-	***	***	***	**	-	
60 Advertising.....	19540	*424	*4186	-	*1112	2225	5511	*1649	***	***	***	**	-	
61 Pension, prof sh, stock, annuity.	32737	*21	*2560	-	-	*3544	14147	*1370	***	***	***	**	-	
62 Employee benefit programs.....	131121	*375	*4798	*10773	*4029	*11130	36619	*35722	***	***	***	**	-	
63 Net loss, noncapital assets.....	3671	-	-	-	*23	*641	*1547	*1064	***	***	***	**	-	
64 Other deductions.....	575786	*1408	*121774	*12015	*35794	117465	157060	*34232	***	***	***	**	-	
65 Total receipts less total deducts..	489896	*1579	*38514	*13569	*16779	63542	179260	*34393	***	***	***	**	-	
Constructive taxable income from														
66 related foreign corporations.....	-	-	-	-	-	-	-	-	***	***	***	**	-	
67 Net income, total.....	489637	*1579	*38514	*13569	*16779	63542	179139	*34393	***	***	***	**	-	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	***	***	***	**	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	***	***	***	**	-	
70 Net income, Form 1120S.....	283393	-	*22668	*13569	*10559	*44597	106182	*10046	***	***	***	**	-	
71 Statutory special deductions, total	11698	*37	*5701	-	*1198	*239	*676	-	***	***	***	**	-	
72 Net operating loss deduction.....	*11172	*37	*5701	-	*1198	*239	*641	-	***	***	***	**	-	
73 Dividends received deduction.....	*526	-	-	-	-	-	*36	-	***	***	***	**	-	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	***	**	-	
75 Income subject to tax.....	194547	*1543	*10145	-	*5021	18705	72281	*24347	***	***	***	**	-	
76 Income tax before credits, total...	60466	*524	*2171	-	*854	3667	23340	*8422	***	***	***	**	-	
77 Regular tax.....	60079	*524	*2171	-	*854	3667	23340	*8202	***	***	***	**	-	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	***	***	***	**	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	***	***	***	**	-	
80 Alternative minimum tax.....	*320	-	-	-	-	-	-	*211	***	***	***	**	-	
81 Environmental tax.....	*58	-	-	-	-	-	-	*9	***	***	***	**	-	
82 Foreign tax credit.....	*51	-	-	-	-	-	-	-	***	***	***	**	-	
83 U.S. Possessions tax credit.....	85	-	-	-	-	-	85	-	***	***	***	**	-	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	***	***	***	**	-	
85 General business credit.....	*131	-	-	-	-	*91	-	-	***	***	***	**	-	
86 Prior year minimum tax credit.....	*945	-	*77	-	-	-	*161	*154	***	***	***	**	-	
87 Income tax after credits, total....	59254	*524	*2094	-	*854	3576	23095	*8269	***	***	***	**	-	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	406	-	*202	*62	-	*54	*67	-	***	***	**	3	**
2 Total assets.....	1397926	-	*133	*13228	-	*30649	*105255	-	***	***	**	745516	**
3 Cash.....	63654	-	*12	*2914	-	*3901	*6905	-	***	***	**	24519	**
4 Notes and accounts receivable....	328630	-	-	*4949	-	*19735	*32905	-	***	***	**	126782	**
5 Less: Allowance for bad debts.....	*11025	-	-	-	-	-	-	-	***	***	**	7050	**
6 Inventories.....	372611	-	-	*3631	-	*2952	*41820	-	***	***	**	179940	**
7 U.S. govt. obligations, total....	43975	-	-	-	-	-	-	-	***	***	-	43694	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	***	***	-	-	-
9 Other current assets.....	47782	-	-	*734	-	*65	*337	-	***	***	**	29739	**
10 Loans to stockholders.....	*635	-	*121	-	-	-	*514	-	***	***	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	***	***	-	-	-
12 Other investments.....	*10875	-	-	-	-	-	*63	-	***	***	**	7855	**
13 Depreciable assets.....	690474	-	-	*6740	-	*27596	*55025	-	***	***	**	319289	**
14 Less: Accumulated depreciation	302749	-	-	*6584	-	*23601	*34327	-	***	***	**	116408	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	***	***	-	-	-
17 Land.....	11365	-	-	-	-	-	*589	-	***	***	**	6420	**
18 Intangible assets (Amortizable)...	*112411	-	-	*117	-	-	-	-	***	***	-	111001	**
19 Less: Accumulated amortization	*11319	-	-	*117	-	-	-	-	***	***	-	10117	**
20 Other assets.....	40608	-	-	*843	-	*-0	*1426	-	***	***	**	29851	**
21 Total liabilities.....	1397926	-	*133	*13228	-	*30649	*105255	-	***	***	**	745516	**
22 Accounts payable.....	137795	-	-	-	-	*5364	*31361	-	***	***	**	23786	**
23 Mort, notes, and bonds under 1 yr	*112034	-	-	*3205	-	-	*4211	-	***	***	**	19157	**
24 Other current liabilities.....	121307	-	-	*289	-	-	*3300	-	***	***	**	74416	**
25 Loans from stockholders.....	-	-	-	-	-	-	-	-	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more.	277410	-	-	*1284	-	-	*24589	-	***	***	**	185993	**
27 Other liabilities.....	*91752	-	-	-	-	-	-	-	***	***	**	73067	**
28 Net worth.....	657628	-	*133	*8449	-	*25285	*41794	-	***	***	**	369096	**
29 Capital stock.....	30850	-	*202	*141	-	*54	*8701	-	***	***	**	15736	-
30 Paid-in or capital surplus.....	*158343	-	-	-	-	-	*-4258	-	***	***	**	89464	**
31 Retained earnings, unappropriated.	-	-	-	-	-	-	-	-	***	***	-	-	-
32 Retained earnings-unappropriated	388911	-	*-68	*8307	-	-	*23229	-	***	***	**	265775	**
33 Retained earnings (\$ CORP).....	*82806	-	-	-	-	*25231	*15201	-	***	***	-	-	-
34 Less: Cost of treasury stock..	*3282	-	-	-	-	-	*1078	-	***	***	-	1879	-
35 Total receipts.....	2142796	-	*8685	*31189	-	*81220	*267850	-	***	***	**	762872	**
36 Business receipts.....	2114640	-	*8685	*31189	-	*81220	*266871	-	***	***	**	750715	**
37 Interest.....	7421	-	-	-	-	-	*104	-	***	***	**	4478	**
38 Interest on govt. obligations....	*61	-	-	-	-	-	-	-	***	***	**	-	-
39 Rents.....	*4726	-	-	-	-	-	-	-	***	***	**	92	-
40 Royalties.....	*4170	-	-	-	-	-	*654	-	***	***	-	3515	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*16	-	-	-	-	-	-	-	***	***	**	-	-
43 Net gain, noncapital assets.....	*374	-	-	-	-	-	-	-	***	***	**	-	-
44 Dividends, domestic corporations.	-	-	-	-	-	-	-	-	***	***	-	-	-
45 Dividends, foreign corporations..	494	-	-	-	-	-	-	-	***	***	**	-	-
46 Other receipts.....	10895	-	-	-	-	*-0	*222	-	***	***	**	4072	**
47 Total deductions.....	1995180	-	*8575	*29363	-	*76987	*257840	-	***	***	**	667206	**
48 Cost of goods.....	1496946	-	*4587	*17509	-	*42232	*194226	-	***	***	**	456177	**
49 Compensation of officers.....	49622	-	-	*2992	-	*14995	*9853	-	***	***	**	6994	**
50 Salaries and wages.....	53127	-	-	*3956	-	*3127	*7971	-	***	***	**	19845	**
51 Repairs.....	3908	-	-	*1	-	*267	*65	-	***	***	**	2097	**
52 Bad debts.....	2637	-	-	-	-	-	*95	-	***	***	**	1109	**
53 Rent paid on business property...	8808	-	*96	*518	-	*2326	*38	-	***	***	**	1138	**
54 Taxes paid.....	40900	-	*9	*969	-	*3083	*5112	-	***	***	**	9185	**
55 Interest paid.....	42664	-	-	*573	-	*531	*1563	-	***	***	**	22035	**
56 Contributions or gifts.....	*467	-	-	-	-	-	*32	-	***	***	**	271	**
57 Amortization.....	*3577	-	-	-	-	-	-	-	***	***	**	3434	**
58 Depreciation.....	64815	-	-	*756	-	*956	*3602	-	***	***	**	34765	**
59 Depletion.....	-	-	-	-	-	-	-	-	***	***	-	-	-
60 Advertising.....	*32282	-	-	*43	-	-	*5216	-	***	***	**	20995	**
61 Pension, prof sh, stock, annuity.	*11705	-	-	-	-	-	-	-	***	***	**	5627	**
62 Employee benefit programs.....	18614	-	-	*23	-	*3603	*923	-	***	***	**	5881	**
63 Net loss, noncapital assets.....	*208	-	-	-	-	-	-	-	***	***	-	124	-
64 Other deductions.....	164901	-	*3883	*2023	-	*5866	*29143	-	***	***	**	77530	**
65 Total receipts less total deducts..	147615	-	*110	*1826	-	*4233	*10011	-	***	***	**	95666	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	***	***	-	-	-
67 Net income, total.....	147555	-	*110	*1826	-	*4233	*10011	-	***	***	**	95666	**
68 Net income, Form 1120-A.....	*110	-	*110	-	-	-	-	-	***	***	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	***	***	-	-	-
70 Net income, Form 1120S.....	*11664	-	-	-	-	*4233	*2869	-	***	***	-	-	-
71 Statutory special deductions, total	*22960	-	*110	-	-	-	-	-	***	***	**	10767	**
72 Net operating loss deduction....	*22466	-	*110	-	-	-	-	-	***	***	-	10767	**
73 Dividends received deduction....	494	-	-	-	-	-	-	-	***	***	**	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	-
75 Income subject to tax.....	112931	-	-	*1826	-	-	*7141	-	***	***	**	84899	**
76 Income tax before credits, total...	41970	-	-	*274	-	-	*2428	-	***	***	**	32463	**
77 Regular tax.....	38791	-	-	*274	-	-	*2428	-	***	***	**	29632	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	***	***	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	***	***	-	-	-
80 Alternative minimum tax.....	*3032	-	-	-	-	-	-	-	***	***	-	2705	**
81 Environmental tax.....	*147	-	-	-	-	-	-	-	***	***	**	126	**
82 Foreign tax credit.....	489	-	-	-	-	-	-	-	***	***	-	489	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	***	***	-	-	-
85 General business credit.....	426	-	-	-	-	-	-	-	***	***	**	162	-
86 Prior year minimum tax credit.....	62	-	-	-	-	-	-	-	***	***	-	-	-
87 Income tax after credits, total....	40993	-	-	*274	-	-	*2428	-	***	***	**	31813	**

1995 Corporation Source Book of Statistics of Income, Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996-- Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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:

Table with columns: MINOR INDUSTRY 3490 RETURNS WITH NET INCOME, Total, and 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). Rows include: 1 Number of returns, 2 Total assets, 3 Cash, 4 Notes and accounts receivable, 5 Less: Allowance for bad debts, 6 Inventories, 7 U.S. gov't. obligations, total, 8 Tax-exempt securities, 9 Other current assets, 10 Loans to stockholders, 11 Mortgage and real estate loans, 12 Other investments, 13 Depreciable assets, 14 Less: Accumulated depreciation, 15 Depletable assets, 16 Less: Accumulated depletion, 17 Land, 18 Intangible assets (Amortizable), 19 Less: Accumulated amortization, 20 Other assets, 21 Total liabilities, 22 Accounts payable, 23 Mort, notes, and bonds under 1 yr, 24 Other current liabilities, 25 Loans from stockholders, 26 Mort, notes, bonds, 1 yr or more, 27 Other liabilities, 28 Net worth, 29 Capital stock, 30 Paid-in or capital surplus, 31 Retained earnings, appropriated, 32 Retained earnings-unappropriated, 33 Retained earnings (S CORP), 34 Less: Cost of treasury stock, 35 Total receipts, 36 Business receipts, 37 Interest, 38 Interest on gov't. obligations, 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, 47 Total deductions, 48 Cost of goods, 49 Compensation of officers, 50 Salaries and wages, 51 Repairs, 52 Bad debts, 53 Rent paid on business property, 54 Taxes paid, 55 Interest paid, 56 Contributions or gifts, 57 Amortization, 58 Depreciation, 59 Depletion, 60 Advertising, 61 Pension, prof sh, stock, annuity, 62 Employee benefit programs, 63 Net loss, noncapital assets, 64 Other deductions, 65 Total receipts less total deducts., Constructive taxable income from related foreign corporations, 66 Net income, total, 67 Net income, Form 1120-A, 68 Net income, Form 1120-F, 69 Net income, Form 1120S, 71 Statutory special deductions, total, 72 Net operating loss deduction, 73 Dividends received deduction, 74 Public utility div paid deduction, 75 Income subject to tax, 76 Income tax before credits, total, 77 Regular tax, 78 Personal holding company tax, 79 Recapture taxes, 80 Alternative minimum tax, 81 Environmental tax, 82 Foreign tax credit, 83 U.S. Possessions tax credit, 84 Nonconventional source fuel credit, 85 General business credit, 86 Prior year minimum tax credit, 87 Income tax after credits, total.

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

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.....	16910	86	4138	2523	1663	2941	3728	875	461	210	104	89	92	
2 Total assets.....	263231467	-	163603	417421	616384	2123066	8356704	6079906	6915950	7362023	7408446	13888961	209899003	
3 Cash.....	12275540	-	58687	32882	100297	273533	1040672	574856	559684	540274	656926	680800	7756930	
4 Notes and accounts receivable....	80415225	-	*26782	99138	159744	580758	2242277	1553449	1935513	1993926	1775399	3519671	66528570	
5 Less: Allowance for bad debts.....	1352857	-	-	*148	*603	*1911	15722	19472	22489	39100	59966	86909	1106537	
6 Inventories.....	35539975	-	16836	75469	117569	570096	2158774	1887598	1863081	2011888	1752340	3029400	22056924	
7 U.S. govt. obligations, total.....	691364	-	-	-	*8457	*3593	*10442	*30700	*53646	*47864	55233	121118	360312	
8 Tax-exempt securities.....	834414	-	-	-	-	-	*13283	*10270	*21724	*27922	60590	163112	537513	
9 Other current assets.....	14108433	-	*826	*1574	17839	39730	302033	209877	259625	377638	414768	841458	11643065	
10 Loans to stockholders.....	515119	-	*27702	*18767	*4084	15987	83178	34156	29782	*16161	19573	79306	186424	
11 Mortgage and real estate loans....	65493	-	-	-	*1884	*1493	*3130	*1744	*760	130	2188	6074	48091	
12 Other investments.....	44259186	-	-	*61	*19675	24846	289321	241596	399719	521714	748069	1622389	40391796	
13 Depreciable assets.....	112502230	-	272385	467306	663613	1708159	5442450	3275366	3293497	3245253	3004836	5718873	85410492	
14 Less: Accumulated depreciation	66311993	-	240932	293678	492693	1118734	3496123	1934736	1909086	1846925	1610162	3107367	50261556	
15 Depletable assets.....	*89261	-	-	-	-	-	-	-	*17875	*1142	519	29	69697	
16 Less: Accumulated depletion....	*19574	-	-	-	-	-	-	-	*10062	-	383	-	9129	
17 Land.....	2129652	-	*216	*1870	*8012	19190	104932	100390	75241	100698	112214	171457	1435431	
18 Intangible assets (Amortizable)...	14284921	-	*656	*385	*3768	19146	138488	133887	195150	288188	335273	1041997	12127982	
19 Less: Accumulated amortization	3160545	-	*487	*150	*1800	14306	70439	91105	54047	83010	50832	428458	2365912	
20 Other assets.....	16365621	-	*932	*13945	6540	1486	110006	71330	206335	158261	191864	516010	15088911	
21 Total liabilities.....	263231467	-	163603	417421	616384	2123066	8356704	6079906	6915950	7362023	7408446	13888961	209899003	
22 Accounts payable.....	37937702	-	*16365	43724	74132	340145	1230274	789648	902443	1190418	846430	1870106	30634016	
23 Mort, notes, and bonds under 1 yr	25411077	-	*13743	*41784	30507	183507	818648	641377	715839	645222	600777	1067069	20632603	
24 Other current liabilities.....	26809309	-	*12325	37893	55840	178792	1229094	742858	822485	948682	858083	1708233	20215025	
25 Loans from stockholders.....	3179451	-	*48293	*24891	*26980	158700	233174	251989	62934	100851	98524	109645	2063650	
26 Mort, notes, bonds, 1 yr or more.	47641205	-	*17303	107272	75722	373161	1044084	692061	879216	843685	896314	2034646	40677741	
27 Other liabilities.....	33317412	-	*47924	*9311	*4835	29176	148779	113528	172781	314105	381008	865271	31230695	
28 Net worth.....	88935312	-	7650	152546	348369	859585	3652651	2848445	3360252	3319060	3727310	6214170	64445273	
29 Capital stock.....	15109601	-	56371	14005	52408	60551	326290	279797	210433	623422	568444	691276	12226603	
30 Paid-in or capital surplus.....	49370531	-	*62643	*19451	*21748	66078	365339	231499	731331	571621	1332228	2806966	43161628	
31 Retained earnings, unappropriated.	162717	-	-	-	*13997	-	*1018	-	*20441	40	42235	14830	70156	
32 Retained earnings-unappropriated	24555598	-	-80348	84823	235592	561147	2159144	1053922	1455996	1275457	1626465	2731487	13451912	
33 Retained earnings (S CORP).....	5276194	-	*8018	*43637	*80022	273075	993997	1379393	1056752	950645	367013	123642	-	
34 Less: Cost of treasury stock..	5539330	-	*39034	*9370	*55398	101265	193137	96166	114701	102125	209074	154032	4465027	
35 Total receipts.....	314365758	822126	550306	1744614	1843446	5229194	17108298	11229420	11275462	11491119	9927702	17599891	225544180	
36 Business receipts.....	285167308	797170	541866	1731246	1826844	5157607	16916820	11134990	11140886	11233599	9690352	17035226	197960702	
37 Interest.....	4500434	5369	*897	*152	3017	9824	29364	14530	31093	35295	67041	141842	4162009	
38 Interest on govt. obligations....	196620	*167	-	-	*1	*20	*2571	4394	2023	23553	8404	10496	144991	
39 Rents.....	564748	*12	*741	-	*2728	*1044	14784	13273	9527	8649	11605	27242	475141	
40 Royalties.....	14256101	1361	*5523	-	*-0	-	*5850	*285	4496	18736	8406	51933	14159511	
41 Net S-T cap gain less net LT loss	16157	-	-	-	-	*59	*80	-	*250	*426	869	447	14025	
42 Net L-T cap gain less net ST loss	1120916	32	-	-	-	*1266	2490	*2130	1656	9105	5806	77620	1020811	
43 Net gain, noncapital assets.....	356939	*11922	-	*1975	*2493	2027	32687	10600	13352	21983	3503	14904	241494	
44 Dividends, domestic corporations..	79918	-	-	-	*488	*2	1351	*1092	3471	2696	1021	7221	62575	
45 Dividends, foreign corporations..	3067780	*828	-	-	-	-	*1768	*162	*7390	15105	42910	69352	2930265	
46 Other receipts.....	5038837	5265	*1279	*11241	7874	57345	100533	47965	61317	121972	87784	163606	4372655	
47 Total deductions.....	292107907	753025	485781	1663957	1711774	4931184	15934169	10509470	10383579	10621666	9072048	16279913	209761342	
48 Cost of goods.....	193449818	561676	212343	945067	1002527	3347804	11027306	7411644	7468736	7976364	6480631	11692776	135322944	
49 Compensation of officers.....	3574751	*18932	*56504	132570	162412	321960	993762	365451	259856	226238	163625	181394	692046	
50 Salaries and wages.....	23404944	51802	*68201	205747	162101	260324	972027	816507	707723	677455	659944	1377724	17445390	
51 Repairs.....	3395675	976	4931	17605	8160	29985	91294	29932	29270	33921	29139	75251	3045210	
52 Bad debts.....	606448	2051	-	*2038	*2106	12064	22887	19394	18266	17625	9925	19199	480892	
53 Rent paid on business property....	3210984	3845	18331	38909	36468	90057	180863	72044	60079	51565	53904	97742	2507174	
54 Taxes paid.....	5681468	11191	19549	49818	68147	156974	514612	247474	267063	223674	193415	320802	3608748	
55 Interest paid.....	7276802	12450	*2801	12796	14972	54440	179563	129199	135958	131999	163795	285588	6153242	
56 Contributions or gifts.....	233410	*273	*72	*189	437	2340	9063	4019	3734	6368	6255	12764	187897	
57 Amortization.....	1212167	*662	*76	*1776	*18	3796	13592	7951	12812	15029	16195	45561	1094700	
58 Depreciation.....	8481956	15936	15755	47764	53533	148592	393206	243586	254691	239855	232757	459854	6376428	
59 Depletion.....	*12163	-	-	-	-	-	*-0	-	-	*48	-	1	12114	
60 Advertising.....	2910592	13531	4941	4856	8855	45819	113354	105447	79473	68208	101600	127725	2236783	
61 Pension, prof sh, stock, annuity.	2111234	*5032	*941	*6224	*6992	12652	121984	69502	82175	62334	60286	128716	1554396	
62 Employee benefit programs.....	6204271	5736	*4383	*15241	30922	74193	230783	179094	175151	161876	145089	355899	4825905	
63 Net loss, noncapital assets.....	181127	*560	-	*102	*208	*178	2941	1074	2371	3123	6711	18653	147006	
64 Other deductions.....	30160096	48373	76951	183254	153917	370007	1066930	807154	826220	725983	748777	1082063	24070466	
65 Total receipts less total deducts..	22257851	69102	64525	80657	131672	298010	1174129	719950	891883	869453	855655	1319977	15782837	
Constructive taxable income from														
66 related foreign corporations.....	2995773	*74	-	-	-	-	-	-	*4460	*3867	13939	45634	2927799	
67 Net income, total.....	25057004	69008	64525	80657	131671	297990	1171558	715556	894320	849767	861190	1355115	18565646	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	*1084	*1084	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	2001118	*19194	*38060	*40568	*80702	105576	507286	401199	414242	266282	94416	33594	-	
71 Statutory special deductions, total	4022310	*11703	*17013	*13201	*7854	47956	68482	42838	47564	77595	122692	235591	3329820	
72 Net operating loss deduction.....	3228169	*11376	*17013	*13201	*7512	47955	65801	42036	41603	62090	89369	195102	2635111	
73 Dividends received deduction....	794141	327	-	-	*342	*1	2681	*803	5961	15505	33323	40489	694709	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	19047801	38112	*9453	26888	43115	144458	595831	272308	433318	505893	644083	1087384	15246959	
76 Income tax before credits, total...	6745320	13091	*1418	4071	8232	36574	190575	93243	148494	174027	227397	391415	5456784	
77 Regular tax.....	6556365	12958	*1418	4071	7498	35785	189117	91613	147543	172434	221269	377369	5295290	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	164	-	-	-	-	-	-	-	-	-	-	63	101	
80 Alternative minimum tax.....	162100	102	-	-	*734	*789	1403	1612	*429	*1095	5405	12521	138009	
81 Environmental tax.....	24977	*32	-	-	-	-	*5	*17	148	441	714	1391	22227	
82 Foreign tax credit.....	2616073	*79	-	-	-	-	*121	*15	3386	3010	7428	37730	2564303	
83 U.S. Possessions tax credit.....	77632	18	-	-	-	-	935	896	366	-	11206	23216	40996	
84 Nonconventional														

1995 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: Machinery, except
electrical: Farm machinery

MINOR INDUSTRY 3520 RETURNS WITH 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.....	1232	***	*404	-	*117	*329	231	97	*28	***	***	***	4
2 Total assets.....	21054900	-	*1709	-	*45196	*263077	470586	685106	*440696	***	***	***	17605096
3 Cash.....	468949	-	*93	-	*737	*53081	19869	*40458	*24785	***	***	***	261317
4 Notes and accounts receivable....	12043582	-	-	-	*5323	*33040	92924	140333	*97719	***	***	***	11247714
5 Less: Allowance for bad debts.....	215547	-	-	-	*121	*517	*1942	*4103	*1267	***	***	***	193395
6 Inventories.....	2480005	-	*1003	-	*32896	*138696	251228	287909	*157178	***	***	***	1078281
7 U.S. govt. obligations, total....	*156924	-	-	-	-	*3593	-	-	-	***	***	***	153331
8 Tax-exempt securities.....	227656	-	-	-	-	-	-	-	-	***	***	***	190660
9 Other current assets.....	243841	-	-	-	*1121	*5566	14026	*21170	*6814	***	***	***	85264
10 Loans to stockholders.....	52028	-	-	-	-	*3413	*1754	*5556	*286	***	***	***	19308
11 Mortgage and real estate loans...	7	-	-	-	-	-	-	-	-	***	***	***	7
12 Other investments.....	1956075	-	-	-	-	*3134	*5352	*9018	*5630	***	***	***	1889646
13 Depreciable assets.....	6175542	-	*16183	-	*11218	*76396	169597	339110	*152727	***	***	***	4844352
14 Less: Accumulated depreciation	3787033	-	*15570	-	*6005	*57346	103963	187983	*79300	***	***	***	3017321
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	***	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	***	***	-
17 Land.....	96135	-	-	-	-	*1511	*8353	*18929	*3923	***	***	***	51761
18 Intangible assets (Amortizable)..	611678	-	*252	-	-	*13806	*2172	*5201	*9201	***	***	***	542992
19 Less: Accumulated amortization	30877	-	*252	-	-	*10681	*1558	*1753	*2106	***	***	***	7982
20 Other assets.....	575934	-	-	-	*28	*-616	*12774	*11259	*65104	***	***	***	459164
21 Total liabilities.....	21054900	-	*1709	-	*45196	*263077	470586	685106	*440696	***	***	***	17605096
22 Accounts payable.....	2937702	-	-	-	*4148	*58926	170619	50572	*48725	***	***	***	2413776
23 Mort, notes, and bonds under 1 yr	1944457	-	-	-	*34	*5481	61913	*149727	*66910	***	***	***	1485978
24 Other current liabilities.....	1620047	-	-	-	*2997	*16877	26308	57882	*41487	***	***	***	1298788
25 Loans from stockholders.....	173922	-	*22606	-	*2965	*6713	*10500	*65019	*5833	***	***	***	-
26 Mort, notes, bonds, 1 yr or more.	6650457	-	-	-	*4483	*65373	37077	*135516	*96719	***	***	***	6156068
27 Other liabilities.....	1837595	-	-	-	-	*-0	*8068	*1910	*5759	***	***	***	1768456
28 Net worth.....	5890720	-	*-20897	-	*30570	*109708	156101	224482	*175263	***	***	***	4482031
29 Capital stock.....	1895461	-	*404	-	*819	*12764	13931	3386	*5233	***	***	***	1809832
30 Paid-in or capital surplus.....	1851377	-	-	-	-	*1714	*20632	*13708	*25786	***	***	***	1556262
31 Retained earnings, appropriated.	3342	-	-	-	-	-	-	-	-	***	***	***	3342
32 Retained earnings-unappropriated	1876601	-	-	-	*33794	*65591	111127	*32312	*87727	***	***	***	1148092
33 Retained earnings (S CORP).....	360100	-	*-21301	-	-	*29638	*12696	*176633	*61928	***	***	***	-
34 Less: Cost of treasury stock..	96161	-	-	-	*4043	-	*2286	*1558	*5412	***	***	***	35497
35 Total receipts.....	22275010	***	*8475	-	*164727	*627506	1094005	1234076	*711077	***	***	***	15740010
36 Business receipts.....	20775937	***	*7195	-	*162888	*624490	1085713	1211405	*703824	***	***	***	14357968
37 Interest.....	984577	***	-	-	*6	*2414	1263	*2734	*932	***	***	***	943381
38 Interest on govt. obligations....	*20379	-	-	-	-	*20	-	*16	-	***	***	***	17482
39 Rents.....	83387	***	-	-	-	*248	*239	*5165	*2498	***	***	***	72726
40 Royalties.....	19228	***	-	-	-	-	*219	-	-	***	***	***	17447
41 Net S-T cap gain less net LT loss	2800	-	-	-	-	-	-	-	-	***	***	***	2698
42 Net L-T cap gain less net ST loss	40028	-	-	-	-	*16	-	*78	*54	***	***	***	39490
43 Net gain, noncapital assets.....	16686	***	-	-	-	*189	*74	*6356	*75	***	***	***	9398
44 Dividends, domestic corporations.	2626	-	-	-	-	-	-	-	-	***	***	***	2465
45 Dividends, foreign corporations..	27514	-	-	-	-	-	-	-	-	***	***	***	24560
46 Other receipts.....	301847	***	*1279	-	*1832	*129	6498	8322	*3696	***	***	***	252395
47 Total deductions.....	20779469	***	*8074	-	*157713	*599169	1060902	1186577	*646520	***	***	***	14605849
48 Cost of goods.....	13580770	***	*1346	-	*118991	*438948	807416	856324	*496942	***	***	***	8981915
49 Compensation of officers.....	157725	***	-	-	*3574	*33594	21335	*27696	*19519	***	***	***	27410
50 Salaries and wages.....	1066039	***	-	-	*12275	*24191	65221	56642	*25637	***	***	***	736368
51 Repairs.....	369713	***	*81	-	*375	*2418	4183	*3053	*1328	***	***	***	348670
52 Bad debts.....	79644	***	-	-	*80	*240	2195	*952	*872	***	***	***	171759
53 Rent paid on business property...	177427	***	-	-	*1796	*5814	12656	*1928	*1179	***	***	***	145652
54 Taxes paid.....	338672	***	*580	-	*2077	*10276	13890	18472	*13798	***	***	***	240815
55 Interest paid.....	867646	***	-	-	*921	*3066	12276	*24463	*12426	***	***	***	745435
56 Contributions or gifts.....	11134	***	-	-	-	*183	*999	*252	*106	***	***	***	8034
57 Amortization.....	19566	***	-	-	-	*413	*364	*1492	*972	***	***	***	11702
58 Depreciation.....	486780	***	*124	-	*2020	*5959	18912	*25007	*13166	***	***	***	375169
59 Depletion.....	*-0	-	-	-	-	-	*-0	-	-	***	***	***	-
60 Advertising.....	245107	***	*1678	-	*1882	*24446	10320	24553	*6697	***	***	***	122466
61 Pension, prof sh, stock, annuity.	314704	***	-	-	-	*1381	*3192	*3860	*3572	***	***	***	286905
62 Employee benefit programs.....	660010	***	-	-	*3379	*4054	4827	*4785	*7361	***	***	***	599507
63 Net loss, noncapital assets.....	7278	***	-	-	-	-	*58	*42	*470	***	***	***	6131
64 Other deductions.....	2397255	***	*4266	-	*10343	*44184	83056	137055	*42475	***	***	***	1897910
65 Total receipts less total deducts..	1495541	***	*400	-	*7014	*28337	33103	47499	*64557	***	***	***	1134161
Constructive taxable income from													
66 related foreign corporations.....	25433	-	-	-	-	-	-	-	-	***	***	***	25433
67 Net income, total.....	1500594	***	*400	-	*7014	*28317	33103	47483	*64557	***	***	***	1142112
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	***	-
70 Net income, Form 1120S.....	102444	-	*400	-	-	*13764	*5711	*26983	*25163	***	***	***	-
71 Statutory special deductions, total	78565	***	-	-	-	*5	*2340	*1655	-	***	***	***	16467
72 Net operating loss deduction.....	60329	***	-	-	-	*5	*2340	*1655	-	***	***	***	1297
73 Dividends received deduction....	18236	***	-	-	-	-	-	-	-	***	***	***	15170
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	***	-
75 Income subject to tax.....	1330721	***	-	-	*7014	*14548	25052	*18846	*39394	***	***	***	1136778
76 Income tax before credits, total...	465418	***	-	-	*1173	*3178	7831	*6272	*13408	***	***	***	399395
77 Regular tax.....	460503	***	-	-	*1173	*3178	7831	*6272	*13394	***	***	***	397872
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	***	-
80 Alternative minimum tax.....	3219	***	-	-	-	-	-	-	-	***	***	***	-
81 Environmental tax.....	1695	***	-	-	-	-	-	-	*14	***	***	***	1523
82 Foreign tax credit.....	11406	***	-	-	-	-	-	-	-	***	***	***	11375
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	***	-
85 General business credit.....	2887	-	-	-	-	-	*27	-	*93	***	***	***	1561
86 Prior year minimum tax credit....	*2434	-	-	-	-	-	-	-	*288	***	***	***	1721
87 Income tax after credits, total....	448689	***	-	-	*1173	*3178	*7804	*5985	*13315	***	***	***	384739

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	1304	-	*198	-	*210	*408	309	95	*29	***	***	11	13
2 Total assets.....	41212714	-	*4863	-	*84594	*309851	791367	640367	*458880	***	***	1614345	35922253
3 Cash.....	613293	-	*2912	-	*10124	*43128	105642	52783	*91653	***	***	48934	220919
4 Notes and accounts receivable....	15369328	-	-	-	*28453	*112739	227933	164446	*106849	***	***	414881	13877901
5 Less: Allowance for bad debts.....	132150	-	-	-	-	-	*2015	-	*952	***	***	14506	105939
6 Inventories.....	4871175	-	-	-	*27593	*81851	280134	232154	*115483	***	***	457930	3215435
7 U.S. govt. obligations, total....	31071	-	-	-	-	-	-	-	-	***	***	31071	-
8 Tax-exempt securities.....	*31456	-	-	-	-	-	-	*2578	-	***	***	28878	-
9 Other current assets.....	1345109	-	-	-	*1163	*8229	11398	7915	*20503	***	***	55759	1192874
10 Loans to stockholders.....	22496	-	-	-	*1939	*1414	*1536	*12207	82	***	***	803	4425
11 Mortgage and real estate loans...	*3067	-	-	-	-	-	*2937	-	-	***	***	-	-
12 Other investments.....	8843185	-	-	-	*527	*679	*20654	*40064	*11203	***	***	135425	8603683
13 Depreciable assets.....	14767981	-	*7148	-	*43637	*182514	373752	273673	*199888	***	***	776209	12329290
14 Less: Accumulated depreciation	8682249	-	*5197	-	*34574	*122775	255892	154363	*107271	***	***	441595	7243435
15 Depletable assets.....	69833	-	-	-	-	-	-	-	-	***	***	-	69697
16 Less: Accumulated depletion...	9129	-	-	-	-	-	-	-	-	***	***	-	9129
17 Land.....	345154	-	-	-	-	*3233	*11518	*5502	*5129	***	***	18420	278295
18 Intangible assets (Amortizable)...	2580782	-	-	-	*3295	*104	*15840	*1509	*21593	***	***	11101	2420415
19 Less: Accumulated amortization	349260	-	-	-	*1724	*43	*4676	*988	*5067	***	***	2704	305783
20 Other assets.....	1491573	-	-	-	*4162	*1221	*2606	*2886	*214	***	***	93740	1373605
21 Total liabilities.....	41212714	-	*4863	-	*84594	*309851	791367	640367	*458880	***	***	1614345	35922253
22 Accounts payable.....	7898223	-	-	-	*19942	*46927	169643	74507	*44905	***	***	211936	7094833
23 Mort, notes, and bonds under 1 yr	3645852	-	-	-	*2388	*39625	80632	*51369	*40518	***	***	164809	3092809
24 Other current liabilities.....	2242411	-	-	-	*3866	*14398	105164	41879	*81810	***	***	167175	1698967
25 Loans from stockholders.....	1416460	-	-	-	*2573	*7191	*9255	*3643	*12736	***	***	-	1316713
26 Mort, notes, bonds, 1 yr or more.	8248757	-	*2494	-	*10200	*46981	106061	*68834	*24682	***	***	107038	7573268
27 Other liabilities.....	3882980	-	-	-	*0	*1007	*3303	*12875	*17696	***	***	66979	3696998
28 Net worth.....	13878032	-	*2369	-	*45625	*153723	317309	387260	*236532	***	***	896408	11448666
29 Capital stock.....	1396050	-	-	-	*38989	*7552	16146	23883	*11881	***	***	47968	1169493
30 Paid-in or capital surplus.....	8571272	-	-	-	*2356	*8603	48418	*24111	*48553	***	***	293739	7928356
31 Retained earnings, appropriated.	84532	-	-	-	-	-	-	-	-	***	***	1011	56366
32 Retained earnings-unappropriated	4308429	-	*2369	-	*12819	*76624	193380	*216566	*112616	***	***	557268	3071070
33 Retained earnings (S CORP).....	352935	-	-	-	*518	*75881	*78394	*131787	*66356	***	***	-	-
34 Less: Cost of treasury stock..	835187	-	-	-	*9057	*14937	*19030	*9088	*2874	***	***	3579	776619
35 Total receipts.....	40952947	-	*130482	-	*323835	*893111	1507432	1341405	*850908	***	***	2338603	31617822
36 Business receipts.....	38617334	-	*129071	-	*323054	*863456	1476627	1326338	*839417	***	***	2285378	29491090
37 Interest.....	802643	-	*670	-	*167	*1231	3949	*1864	*2271	***	***	17648	769554
38 Interest on govt. obligations....	10737	-	-	-	-	-	*88	*240	-	***	***	1033	9357
39 Rents.....	222974	-	*741	-	-	*214	*942	*47	*224	***	***	672	218255
40 Royalties.....	255216	-	-	-	-	-	*54	-	*611	***	***	7851	236624
41 Net S-T cap gain less net LT loss	801	-	-	-	-	-	-	-	-	***	***	-	801
42 Net L-T cap gain less net ST loss	28091	-	-	-	*623	*260	-	-	*790	***	***	931	24645
43 Net gain, noncapital assets.....	65176	-	-	-	*372	*11533	*59	*3018	-	***	***	4379	35267
44 Dividends, domestic corporations.	4062	-	-	-	-	-	-	-	*1	***	***	-0	4061
45 Dividends, foreign corporations..	462277	-	-	-	-	-	-	-	-	***	***	6344	446654
46 Other receipts.....	483636	-	-	-	*614	*27214	13978	12858	*4576	***	***	14367	381515
47 Total deductions.....	38442715	-	*128113	-	*291441	*850307	1450428	1224391	*770729	***	***	2200656	29673305
48 Cost of goods.....	29114890	-	*64252	-	*151143	*587813	1049416	916500	*559780	***	***	1679124	22663597
49 Compensation of officers.....	363298	-	-	-	*8286	*40237	103554	54066	*20692	***	***	18962	101954
50 Salaries and wages.....	1788161	-	*28415	-	*70172	*60631	64853	77593	*48371	***	***	138466	1186421
51 Repairs.....	308870	-	*185	-	*33	*9205	6711	*2999	*5900	***	***	21256	256580
52 Bad debts.....	85330	-	-	-	*203	*5167	1719	*922	*174	***	***	1188	72576
53 Rent paid on business property...	334305	-	*3132	-	*3104	*22931	16282	6188	*2652	***	***	8292	263521
54 Taxes paid.....	686852	-	*3558	-	*13377	*15913	38029	24922	*21493	***	***	42002	504399
55 Interest paid.....	1088746	-	-	-	*1070	*12447	11916	10657	*7773	***	***	20313	991249
56 Contributions or gifts.....	16265	-	-	-	*19	*327	*641	*303	*227	***	***	727	13465
57 Amortization.....	73926	-	-	-	*4	*22	*1931	*94	*2291	***	***	2189	65843
58 Depreciation.....	793835	-	*5197	-	*4036	*19524	24289	20876	*18322	***	***	45956	615487
59 Depletion.....	12115	-	-	-	-	-	-	-	-	***	***	1	12114
60 Advertising.....	156553	-	*796	-	*2859	*1934	7880	*17883	*3885	***	***	13835	96424
61 Pension, prof sh, stock, annuity.	269983	-	-	-	*750	*5293	*8781	*8260	-	***	***	23357	212293
62 Employee benefit programs.....	725193	-	-	-	*418	*7006	14527	*14867	*14534	***	***	47306	605424
63 Net loss, noncapital assets.....	4599	-	-	-	-	*177	-	*10	*191	***	***	2162	797
64 Other deductions.....	2619795	-	*22578	-	*36717	*66223	103385	67730	*56184	***	***	135521	2011161
65 Total receipts less total deducts..	2510232	-	*2369	-	*32395	*42804	57004	117014	*80179	***	***	137946	1944517
Constructive taxable income from													
66 related foreign corporations.....	235684	-	-	-	-	-	-	-	-	***	***	1898	232819
67 Net income, total.....	2735180	-	*2369	-	*32395	*42804	56916	116773	*80179	***	***	138812	2167979
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	186075	-	-	-	*32003	*19041	*13079	*71101	*50852	***	***	-	-
71 Statutory special deductions, total	462769	-	*1823	-	-	*2333	*8645	*4637	*1781	***	***	13279	403758
72 Net operating loss deduction....	111676	-	*1823	-	-	*2333	*8645	*4637	*1780	***	***	8648	62164
73 Dividends received deduction....	351092	-	-	-	-	-	-	-	*0	***	***	4631	341594
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	2086336	-	*546	-	*392	*21430	35192	*41035	*27547	***	***	125533	1764221
76 Income tax before credits, total...	734101	-	*82	-	*59	*7138	10931	*13947	*9699	***	***	44145	623614
77 Regular tax.....	725173	-	*82	-	*59	*6359	10507	*13924	*9366	***	***	43455	617463
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	*779	*425	*20	-	***	***	467	2598
80 Alternative minimum tax.....	4746	-	-	-	-	-	-	*3	*14	***	***	159	2567
81 Environmental tax.....	2813	-	-	-	-	-	-	-	-	***	***	2682	188928
82 Foreign tax credit.....	192859	-	-	-	-	-	*40	-	-	***	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	1263	-	-	-	-	-	*391	-	-	***	***	-	1263
85 General business credit.....	15537	-	-	-	-	-	*449	-	*46	***	***	1486	13584
86 Prior year minimum tax credit.....	48626	-	-	-	-	-	-	-	-	***	***	1506	45743
87 Income tax after credits, total....	475816	-	*82	-	*59	*7138	10052	*13947	*9653	***	***	38471	374096

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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: Machinery, except
electrical: Metalworking machinery

MINOR INDUSTRY 3540 RETURNS WITH 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.....	5975	*7	2155	*610	*615	1068	1169	157	113	44	***	***	***	
2 Total assets.....	20658989	-	111139	*103245	*235358	762082	2624188	979462	1580252	1472610	***	***	***	
3 Cash.....	1272765	-	*32215	*6327	*52192	108014	317175	73425	115870	62252	***	***	***	
4 Notes and accounts receivable....	4960559	-	*24377	*28121	*55288	188767	606745	283095	427052	393551	***	***	***	
5 Less: Allowance for bad debts.	79639	-	-	-	-	*534	2815	*3110	3535	*3100	***	***	***	
6 Inventories.....	3842995	-	*6587	*9360	*24153	72236	580711	259533	444962	476624	***	***	***	
7 U.S. govt. obligations, total....	*53107	-	-	-	-	-	*60	-	*26228	*21004	***	***	***	
8 Tax-exempt securities.....	*14678	-	-	-	-	-	*5808	-	*3	-	***	***	***	
9 Other current assets.....	530050	-	*826	*187	*4338	12434	98067	20898	50564	46635	***	***	***	
10 Loans to stockholders.....	205205	-	*23812	*2257	-	*4519	11533	*2355	*539	*1116	***	***	***	
11 Mortgage and real estate loans...	*8000	-	-	-	*1884	-	-	-	-	-	***	***	***	
12 Other investments.....	2705143	-	-	*61	*6585	*12558	127829	22523	69018	31080	***	***	***	
13 Depreciable assets.....	10618676	-	199667	*115716	*314109	894259	2118254	839926	997583	904671	***	***	***	
14 Less: Accumulated depreciation	6314138	-	176479	*54302	*225305	542180	1336878	536159	598247	533292	***	***	***	
15 Depletable assets.....	383	-	-	-	-	-	-	-	-	-	***	***	***	
16 Less: Accumulated depletion...	383	-	-	-	-	-	-	-	-	-	***	***	***	
17 Land.....	192902	-	-	-	*4215	*10796	31562	8749	16346	22105	***	***	***	
18 Intangible assets (Amortizable)..	2229674	-	*224	*258	*391	*3465	58984	*53709	5501	30145	***	***	***	
19 Less: Accumulated amortization	412710	-	*130	*55	-	*2908	25217	*52999	2420	*2703	***	***	***	
20 Other assets.....	831722	-	*40	*-4685	*-2492	658	32367	*7519	30789	22521	***	***	***	
21 Total liabilities.....	20658989	-	111139	*103245	*235358	762082	2624188	979462	1580252	1472610	***	***	***	
22 Accounts payable.....	3658880	-	*13848	*11015	*23047	61071	319184	127110	210755	206414	***	***	***	
23 Mort, notes, and bonds under 1 yr	1499865	-	*2964	*12634	*18106	86306	215683	136501	166409	100314	***	***	***	
24 Other current liabilities.....	2205504	-	*11059	*25266	*25125	49416	508176	116893	198522	193223	***	***	***	
25 Loans from stockholders.....	372934	-	*23781	*2582	*5695	*40353	82923	*3781	*16468	*1548	***	***	***	
26 Mort, notes, bonds, 1 yr or more.	4245575	-	*14809	*16274	*39407	156259	336729	109538	253620	194368	***	***	***	
27 Other liabilities.....	1103707	-	*40748	*-0	*3087	*9140	30636	23215	59438	94968	***	***	***	
28 Net worth.....	7572524	-	3930	*35475	*120891	359536	1130858	462425	675040	681776	***	***	***	
29 Capital stock.....	738003	-	8402	*1310	*6971	16878	79301	34552	53334	33317	***	***	***	
30 Paid-in or capital surplus.....	3164315	-	*16712	-	*496	*7054	40724	*18719	75317	36756	***	***	***	
31 Retained earnings, appropriated.	*28117	-	-	-	-	-	*1018	-	*6795	-	***	***	***	
32 Retained earnings-unappropriated	2590157	-	*-21432	*15583	*106698	296334	634140	200490	317960	424772	***	***	***	
33 Retained earnings (S CORP).....	1354594	-	*14725	*18582	*10251	*68679	434866	*261990	259699	*205342	***	***	***	
34 Less: Cost of treasury stock..	302661	-	*14478	-	*3525	*29408	59192	*53325	38065	*18411	***	***	***	
35 Total receipts.....	28121350	*121283	323524	*310725	*730004	1618508	5179580	1654288	2711508	2654782	***	***	***	
36 Business receipts.....	27463018	*120421	323314	*308380	*721489	1608846	5133343	1640711	2689947	2627134	***	***	***	
37 Interest.....	73830	*257	*210	*19	*1832	2037	6420	*1268	5539	4521	***	***	***	
38 Interest on govt. obligations....	4365	-	-	-	-	-	*1954	*94	*186	*623	***	***	***	
39 Rents.....	17983	-	-	-	*2728	*412	*1774	*3978	*2632	*996	***	***	***	
40 Royalties.....	236243	-	-	-	-	-	*5453	-	*1561	*238	***	***	***	
41 Net S-T cap gain less net LT loss	342	-	-	-	-	-	-	-	-	-	***	***	***	
42 Net L-T cap gain less net ST loss	106742	-	-	-	-	*137	*1153	*833	*54	*29	***	***	***	
43 Net gain, noncapital assets.....	48875	-	-	*1975	*2198	*388	16487	*1508	1826	967	***	***	***	
44 Dividends, domestic corporations.	4952	-	-	-	*488	*2	*507	*62	*1673	1	***	***	***	
45 Dividends, foreign corporations..	29452	-	-	-	-	-	*1768	-	-	*2063	***	***	***	
46 Other receipts.....	135548	*604	-	*351	*1268	*6687	10720	5834	8091	18210	***	***	***	
47 Total deductions.....	26435125	*120455	284668	*289595	*688269	1537524	4732934	1540706	2539232	2477167	***	***	***	
48 Cost of goods.....	17918657	*107964	125864	*68958	*416913	982519	3248636	1124165	1883804	1917181	***	***	***	
49 Compensation of officers.....	895589	*1794	*41194	*38525	*87921	148165	346200	49907	53821	46333	***	***	***	
50 Salaries and wages.....	1674389	*7783	*36721	*70429	*38352	48638	211690	70020	148167	127715	***	***	***	
51 Repairs.....	175308	*151	*4200	*5800	*3518	11384	22767	4909	6806	11312	***	***	***	
52 Bad debts.....	32978	*78	-	*1442	*368	2735	7128	3015	3462	2455	***	***	***	
53 Rent paid on business property...	271083	*182	*11926	*10963	*11196	31208	45447	*11953	15876	12316	***	***	***	
54 Taxes paid.....	934557	*799	12895	*14423	*25570	74093	179788	56607	78770	60786	***	***	***	
55 Interest paid.....	590365	*408	*1953	*2614	*6466	22581	55206	24656	34917	26336	***	***	***	
56 Contributions or gifts.....	17659	-	-	*27	*270	713	4213	525	627	3054	***	***	***	
57 Amortization.....	63719	-	*40	*1743	*8	*2479	6986	779	1298	1083	***	***	***	
58 Depreciation.....	764088	*120	9485	*13410	*24719	80982	150816	58537	68754	69592	***	***	***	
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	***	***	
60 Advertising.....	280400	*430	*2182	*1046	*1030	4075	26686	9400	16524	10665	***	***	***	
61 Pension, prof sh, stock, annuity.	195690	*623	-	*5469	*4294	6762	59173	10624	22090	9530	***	***	***	
62 Employee benefit programs.....	618966	*688	*4353	*5580	*12597	38428	93870	55416	48164	38225	***	***	***	
63 Net loss, noncapital assets.....	5107	-	-	-	*208	-	*1248	*331	*717	*194	***	***	***	
64 Other deductions.....	1996569	*-564	33856	*49165	*54839	82761	273078	59864	155435	140390	***	***	***	
65 Total receipts less total deducts..	1686225	*827	38856	*21130	*41736	80984	446647	113582	172277	177615	***	***	***	
Constructive taxable income from														
66 related foreign corporations....	91566	-	-	-	-	-	-	-	-	46	***	***	***	
67 Net income, total.....	1773426	*827	38856	*21130	*41736	80984	444693	113488	172091	177038	***	***	***	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	***	
69 Net income, Form 1120-F.....	*827	*827	-	-	-	-	-	-	-	-	***	***	***	
70 Net income, Form 1120S.....	505401	-	*22436	*5188	*19114	*7690	216671	*64329	80946	*68457	***	***	***	
71 Statutory special deductions, total	308666	-	*8162	*2291	*7156	*18603	19964	*7398	*8736	*2055	***	***	***	
72 Net operating loss deduction....	282393	-	*8162	*2291	*6815	*18602	*17830	*7355	*7558	*123	***	***	***	
73 Dividends received deduction....	26273	-	-	-	*342	*1	*2134	*44	*1178	*1932	***	***	***	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***	
75 Income subject to tax.....	959387	*827	*8257	*13650	*15465	54690	208058	41761	82438	106526	***	***	***	
76 Income tax before credits, total...	322376	*281	*1239	*2085	*3228	12197	66745	15080	28076	36476	***	***	***	
77 Regular tax.....	311895	*281	*1239	*2085	*2758	12187	66431	14080	27971	36339	***	***	***	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	***	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	***	
80 Alternative minimum tax.....	9586	-	-	-	*470	*10	*285	*1001	*83	-	***	***	***	
81 Environmental tax.....	752	-	-	-	-	-	*2	-	*22	81	***	***	***	
82 Foreign tax credit.....	3999	-	-	-	-	-	*81	-	*55	46	***	***	***	
83 U.S. Possessions tax credit.....	659	-	-	-	-	-	659	-	-	-	***	***	***	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	***	
85 General business credit.....	6121	-	-	-	-	*507	*291	*895	*157	*671	***	***	***	
86 Prior year minimum tax credit.....	7948	-	-	-	-	*62	*2407	*275	*824	*941	***	***	***	
87 Income tax after credits, total....	303648	*281	*1239	*2085	*3228	11628	63306	13910	27039	34818	***	***	***	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1578	*12	-	-	*242	*178	796	169	85	47	22	22	6
2 Total assets.....	17391906	-	-	-	*87258	*132899	1822252	1230340	1340497	1718052	1597525	3633120	5829963
3 Cash.....	1422293	-	-	-	*10570	*16634	275374	160815	97340	210227	124227	275051	252054
4 Notes and accounts receivable....	4561515	-	-	-	*27140	*22451	474778	335813	407490	388346	371646	997425	1536425
5 Less: Allowance for bad debts.....	90113	-	-	-	-	*397	*2952	*1856	5836	5296	6391	23418	43967
6 Inventories.....	3473602	-	-	-	*17852	*67219	426450	370563	324732	443405	345580	750685	727116
7 U.S. gov't. obligations, total....	114760	-	-	-	-	-	*5874	*4557	*20897	*26776	1493	55163	-
8 Tax-exempt securities.....	*142896	-	-	-	-	-	*7474	-	*643	*16750	6101	111929	-
9 Other current assets.....	1023082	-	-	-	*4923	*1816	75210	57616	69081	96815	80622	280040	356959
10 Loans to stockholders.....	101834	-	-	-	*124	*3233	*21650	*688	*1666	14268	412	59794	-
11 Mortgage and real estate loans....	*43389	-	-	-	-	-	*193	*1744	*760	-	-	-	40692
12 Other investments.....	2657870	-	-	-	-	-	*2222	*42068	121720	186870	264123	292358	1740531
13 Depreciable assets.....	6059408	-	-	-	*154862	*75205	1018575	457358	562799	572696	660513	1075320	1482080
14 Less: Accumulated depreciation	3330245	-	-	-	*132110	*56334	551171	253887	348183	329619	381721	532608	744611
15 Depletable assets.....	*78	-	-	-	-	-	-	-	-	*50	-	29	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	194474	-	-	-	*3797	*595	19748	26297	14148	33008	25399	25612	45869
18 Intangible assets (Amortizable)...	957526	-	-	-	*50	*27	34244	28984	39375	11035	27025	466576	350210
19 Less: Accumulated amortization	410378	-	-	-	*50	*8	18530	19317	18286	*5526	1468	278604	68590
20 Other assets.....	469915	-	-	-	*99	*238	27357	18898	52150	58248	79964	77767	155194
21 Total liabilities.....	17391906	-	-	-	*87258	*132899	1822252	1230340	1340497	1718052	1597525	3633120	5829963
22 Accounts payable.....	2188264	-	-	-	*6518	*11935	226298	197154	167304	271165	170862	607504	529524
23 Mort, notes, and bonds under 1 yr	921750	-	-	-	*3945	*8407	157364	52040	132616	82728	118165	281381	85104
24 Other current liabilities.....	2946741	-	-	-	*3792	*7220	313788	172323	201834	240029	223554	584378	1199822
25 Loans from stockholders.....	244163	-	-	-	*11512	*24045	*19484	*76287	*15337	*11414	3454	82631	-
26 Mort, notes, bonds, 1 yr or more.	2242500	-	-	-	*12285	*7428	254309	*99511	157453	183948	235052	659746	632769
27 Other liabilities.....	1644024	-	-	-	*1658	*1737	37991	33616	52579	65376	117138	132832	1201098
28 Net worth.....	7204465	-	-	-	*47548	*72127	813018	599410	613374	863392	729299	1284649	2181647
29 Capital stock.....	903645	-	-	-	*3355	*4520	52395	53026	43038	58857	120318	204896	363241
30 Paid-in or capital surplus.....	3561794	-	-	-	*8804	*36626	113255	*35426	180563	115650	138414	765384	2167671
31 Retained earnings, appropriated.	7103	-	-	-	-	-	-	-	-	-	7103	-	-
32 Retained earnings-unappropriated	1695179	-	-	-	*10745	*-2476	443836	140923	232484	496415	427875	231864	-286487
33 Retained earnings (S CORP).....	1343943	-	-	-	*63211	*41018	250622	377874	*198151	*239224	50201	123642	-
34 Less: Cost of treasury stock..	307200	-	-	-	*38567	*7561	47090	*7839	*40862	*46754	14610	41138	62778
35 Total receipts.....	22758672	*220272	-	-	*195402	*374921	3568048	2534490	2240092	2359738	2190554	4616317	4458837
36 Business receipts.....	22133457	*217337	-	-	*191501	*359811	3542144	2519030	2198299	2275248	2130486	4500551	4199050
37 Interest.....	139217	*166	-	-	-	*549	4979	*2023	10949	15742	17268	12846	74695
38 Interest on gov't. obligations....	29759	-	-	-	-	-	*336	*1267	*211	*21273	2245	4427	-
39 Rents.....	25457	*8	-	-	*65	*6755	*3858	*1289	*2609	6491	1356	3026	-
40 Royalties.....	97630	221	-	-	-	*123	-	*495	*9349	1677	20445	65320	-
41 Net S-T cap gain less net LT loss	*676	-	-	-	-	-	-	-	*246	*426	4	-	-
42 Net L-T cap gain less net ST loss	83045	32	-	-	-	-	*816	*392	*6801	216	28151	46637	-
43 Net gain, noncapital assets.....	12257	-	-	-	*93	1472	*819	1565	2460	1026	2651	2170	-
44 Dividends, domestic corporations.	3347	-	-	-	-	-	-	*12	*1105	66	626	1538	-
45 Dividends, foreign corporations..	57908	287	-	-	-	-	-	*2235	*2593	11522	33248	7861	-
46 Other receipts.....	175919	*2221	-	-	*3901	*14404	11423	7330	24399	22133	19552	12015	58540
47 Total deductions.....	21025637	*199230	-	-	*181646	*334321	3271008	2383591	2052718	2154641	1982500	4264676	4201306
48 Cost of goods.....	14951057	*165795	-	-	*108906	*217486	2258505	1665645	1480027	1622191	1414154	3194011	2824337
49 Compensation of officers.....	511627	1348	-	-	*13266	*30440	196505	76881	43500	32253	40781	54499	22155
50 Salaries and wages.....	1763482	*8403	-	-	*7373	*24721	200323	229966	128533	137360	155580	340936	530287
51 Repairs.....	95249	87	-	-	*2261	*1060	17820	8576	4421	5874	5991	12998	36162
52 Bad debts.....	33166	*951	-	-	*1162	*129	4664	5280	4291	2847	1758	2725	9359
53 Rent paid on business property...	161479	*471	-	-	*11352	*5639	31041	16962	7488	10394	17514	26115	34503
54 Taxes paid.....	475803	*2327	-	-	*6967	*11242	114752	48542	46805	51182	59213	76368	58405
55 Interest paid.....	353307	*2552	-	-	*3988	*1543	38597	14393	23465	21746	31908	71080	144035
56 Contributions or gifts.....	15057	*261	-	-	*27	*80	1455	*91	376	1085	3437	3404	4841
57 Amortization.....	43950	165	-	-	-	*12	1971	3060	1966	5602	2260	18151	10763
58 Depreciation.....	412566	*6876	-	-	*7794	*6115	83655	31798	41942	42032	46996	77256	68103
59 Depletion.....	*24	-	-	-	-	-	-	-	-	*24	-	-	-
60 Advertising.....	121546	*329	-	-	*290	*1416	23200	19648	12458	11118	11431	23381	18275
61 Pension, prof sh, stock, annuity.	166436	*370	-	-	-	*1841	12197	17091	23533	14533	17185	30421	49266
62 Employee benefit programs.....	388903	*1244	-	-	*3315	*2429	51999	37673	42792	34526	30593	65550	118782
63 Net loss, noncapital assets.....	9379	*548	-	-	-	-	*323	*295	*316	*1640	207	4297	1754
64 Other deductions.....	1522606	*7502	-	-	*14945	*30168	234000	207692	190808	160234	143493	263484	270279
65 Total receipts less total deducts..	1733036	*21043	-	-	*13756	*40600	297041	150899	187374	205097	208054	351641	257532
Constructive taxable income from													
66 related foreign corporations.....	39545	-	-	-	-	-	-	-	*1709	-	1484	27432	8921
67 Net income, total.....	1742821	*21043	-	-	*13756	*40600	296704	149632	188872	183823	207292	374645	266453
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*180	*180	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	472843	-	-	-	*10920	*22819	139465	106061	*89519	*46951	23514	33594	-
71 Statutory special deductions, total	266373	831	-	-	*15849	*7384	*1695	*20801	15419	19308	68605	116481	-
72 Net operating loss deduction....	232384	544	-	-	*15849	*7384	*1532	*19496	*11992	8600	51617	115370	-
73 Dividends received deduction....	33989	287	-	-	-	-	-	*162	*1305	3427	10708	16987	1112
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1006548	*20212	-	-	*2836	*1933	149855	42665	79252	121454	164470	273901	149972
76 Income tax before credits, total...	348234	*6912	-	-	*689	*346	48192	14395	27310	41552	56971	97264	54603
77 Regular tax.....	342247	*6894	-	-	*425	*346	47759	14296	26935	41451	56473	95323	52346
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	63	-	-	-	-	-	-	-	-	-	-	63	-
80 Alternative minimum tax.....	4824	-	-	-	*264	-	*432	*96	*289	-	315	1494	1935
81 Environmental tax.....	1041	*18	-	-	-	-	*2	*32	*101	182	383	321	-
82 Foreign tax credit.....	44199	-	-	-	-	-	-	*15	*941	*356	1269	21356	20262
83 U.S. Possessions tax credit.....	16	-	-	-	-	-	16	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	22458	-	-	-	-	-	*1393	-	*172	*1324	471	2282	16816
86 Prior year minimum tax credit....	4448	508	-	-	-	-	*119	*589	*203	*628	573	71	1757
87 Income tax after credits, total....	277113	*6404	-	-	*689	*346	46663	13790	25995	39244	54657	73556	15768

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2082	*14	*397	*369	*62	431	497	149	74	36	17	19	16
2 Total assets.....	29669849	-	*13349	*57806	*25007	281089	1128839	1007514	1162151	1270195	1230202	2725511	20768188
3 Cash.....	727534	-	*2989	*3705	*964	16727	132081	65184	79174	123201	84181	69427	149900
4 Notes and accounts receivable....	5109293	-	*1497	*8914	*9465	77739	357668	276554	297537	395971	263200	564968	2855781
5 Less: Allowance for bad debts.....	120107	-	-	*148	-	*376	*2688	3096	3905	9340	5455	16969	78131
6 Inventories.....	4735925	-	*3163	*10847	*2096	91471	271749	369157	298254	316641	300052	590295	2482200
7 U.S. govt. obligations, total....	25380	-	-	-	-	-	-	923	-	84	-	21240	3132
8 Tax-exempt securities.....	*26556	-	-	-	-	-	-	*3202	*295	*11172	-	10649	1238
9 Other current assets.....	1038074	-	-	*179	-	*3326	44060	28564	28159	49848	67686	121778	694473
10 Loans to stockholders.....	78286	-	-	*9612	-	-	*21030	*7074	*24650	64	193	340	15325
11 Mortgage and real estate loans...	2423	-	-	-	-	-	-	-	-	-	2188	-	235
12 Other investments.....	6834666	-	-	-	-	*1546	39296	*56782	108411	87999	172214	520534	5847885
13 Depreciable assets.....	13887089	-	*44626	*46949	*32286	239387	756226	506332	496282	630997	562770	1297277	9273956
14 Less: Accumulated depreciation	7632780	-	*39142	*39872	*19868	152578	508988	335034	272994	384922	277155	715605	4886622
15 Depletable assets.....	*18968	-	-	-	-	-	-	-	*17875	*1093	-	-	-
16 Less: Accumulated depletion...	*10062	-	-	-	-	-	-	-	*10062	-	-	-	-
17 Land.....	289422	-	*216	-	-	*2883	*8601	*17050	11261	10483	20478	47491	170960
18 Intangible assets (Amortizable)...	3744429	-	-	*33	*32	*374	*6362	*12821	72982	*40195	34903	173834	3402895
19 Less: Accumulated amortization	715251	-	-	-	*26	*88	*3622	*4728	*6178	*15784	7584	45365	631877
20 Other assets.....	1630005	-	-	*17588	*58	*677	7064	*6730	20410	12492	12532	85615	1466839
21 Total liabilities.....	29669849	-	*13349	*57806	*25007	281089	1128839	1007514	1162151	1270195	1230202	2725511	20768188
22 Accounts payable.....	2517852	-	*532	*7243	*2053	54406	144508	135754	149113	201932	176269	308814	1337228
23 Mort, notes, and bonds under 1 yr	1696906	-	*775	*8503	*756	*16650	152450	86237	62783	133864	93134	278115	863640
24 Other current liabilities.....	3398764	-	*325	*4589	*3321	15076	123977	169903	86543	118095	103665	277473	2495797
25 Loans from stockholders.....	475092	-	*1905	-	*1591	*43839	55064	*75782	*9185	*30067	3756	19067	234836
26 Mort, notes, bonds, 1 yr or more.	5454298	-	-	*16369	-	*45709	165186	101161	177475	85368	138972	423771	4300288
27 Other liabilities.....	3921520	-	*7176	-	-	*31825	*10391	12336	38214	37624	209362	3574592	-
28 Net worth.....	12205417	-	*2636	*21104	*17286	105409	455829	428287	664715	662655	676782	1208907	7961807
29 Capital stock.....	2690095	-	*10332	*3886	*37	9917	22764	49008	51355	69900	93378	217013	2162505
30 Paid-in or capital surplus.....	2790108	-	*1127	-	*8591	*8330	28862	*15941	168541	28542	130764	497321	1920289
31 Retained earnings, appropriated.	8713	-	-	-	-	-	-	-	40	7977	343	353	-
32 Retained earnings-unappropriated	6513158	-	*15734	*17218	*8657	*79718	284150	191245	366481	365909	407256	557485	4219304
33 Retained earnings (S CORP).....	735316	-	-	-	-	*35108	*148493	*180826	*100737	*224567	45585	-	-
34 Less: Cost of treasury stock..	531974	-	*24557	-	-	*27664	*28440	*8734	*22398	*26303	8178	63254	322445
35 Total receipts.....	31688659	*164233	*24659	*231813	*86232	602854	2308680	1757881	1461727	2263431	1496222	3234399	18056529
36 Business receipts.....	30734473	*163830	*24642	*222032	*86113	598888	2267632	1747069	1432376	2215167	1466866	3136529	17373328
37 Interest.....	143505	*308	*17	*30	*7	*1792	3702	3060	4281	4409	7296	15509	103095
38 Interest on govt. obligations....	4214	-	-	-	-	-	-	*1681	*130	*925	59	919	499
39 Rents.....	26360	-	-	-	-	*105	*2307	-	*2556	*4187	351	5626	11228
40 Royalties.....	96934	-	-	-	-	-	-	-	*1799	*1815	2728	4528	86064
41 Net S-T cap gain less net LT loss	*247	-	-	-	-	*59	-	-	*-0	-	80	95	13
42 Net L-T cap gain less net ST loss	44115	-	-	-	-	*299	*27	*537	-	*982	4578	6218	31475
43 Net gain, noncapital assets.....	47169	*2	-	-	-	*851	*1653	*1107	*6326	7664	7162	2753	26052
44 Dividends, domestic corporations.	4603	-	-	-	-	-	*89	*693	*1772	*273	138	309	1331
45 Dividends, foreign corporations..	367307	-	-	-	-	-	-	-	*1131	*2298	5825	11456	346598
46 Other receipts.....	219730	*93	-	*9751	*111	*859	33270	3735	11357	25712	7539	50457	76846
47 Total deductions.....	29435231	*150992	*22811	*222122	*82329	558622	2181673	1660028	1352487	2082779	1370836	3021528	16729023
48 Cost of goods.....	20091412	*119246	*4604	*153464	*35077	381585	1446282	1181421	989293	1554297	1016535	2089802	11119806
49 Compensation of officers.....	551664	*7194	*7706	*13547	*24050	*31039	160520	84133	29947	70318	13806	78161	71541
50 Salaries and wages.....	2206906	*11732	-	*11300	*1549	*35362	172381	122120	93137	124479	84968	230102	1319776
51 Repairs.....	282959	*239	*287	*3445	*309	*1855	11124	3424	2359	5366	2491	8834	243226
52 Bad debts.....	48639	*679	-	-	*227	*810	3604	6944	3197	6360	1185	4480	21152
53 Rent paid on business property...	239879	*611	-	*5556	*2564	*5130	28060	13887	9987	8557	5201	16084	144240
54 Taxes paid.....	645386	*2058	*1254	*4953	*4593	23002	74526	32770	33175	36134	23128	66433	343360
55 Interest paid.....	625857	*1426	*315	*1711	*470	*7587	31210	16072	18683	19185	17572	55894	455731
56 Contributions or gifts.....	34827	-	*72	*67	*18	*569	1121	*411	827	1570	1025	3028	26120
57 Amortization.....	58613	147	-	*14	*6	*87	*287	*1024	3229	2094	1461	6075	44189
58 Depreciation.....	926130	*1633	*609	*6068	*6210	21920	52772	25373	34564	39713	39099	124321	573847
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	197955	*445	*168	*634	*335	*2129	20683	11284	7244	12857	10195	24910	107071
61 Pension, prof sh, stock, annuity.	405755	*458	-	-	*1773	*1809	17205	10640	7734	15280	6894	21893	322067
62 Employee benefit programs.....	891688	*2111	*30	*1418	*2635	*12982	21353	20761	22944	33164	21282	72822	680186
63 Net loss, noncapital assets.....	13154	3	-	-	-	*1	*361	*377	*31	*270	2256	1691	8164
64 Other deductions.....	2214408	*3009	*7765	*19945	*2513	32757	140183	129387	96135	153135	123735	257298	1248547
65 Total receipts less total deducts..	2253427	*13241	*1848	*9691	*3903	44231	127007	96172	109111	182783	127084	224096	1547001
Constructive taxable income from													
66 related foreign corporations.....	236954	-	-	-	-	-	-	-	-	*3057	1757	12144	219995
67 Net income, total.....	2486168	*13241	*1848	*9691	*3903	44231	127007	96172	109111	182783	127084	224096	1547001
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	227594	-	-	-	-	*8626	*46659	*62472	*36195	*65258	8384	-	-
71 Statutory special deductions, total	147141	3130	*1199	*3208	-	*1587	*2471	*3782	*5504	*6771	6077	37199	76213
72 Net operating loss deduction....	91041	3130	*1199	*3208	-	*1587	*2452	*3421	*3010	*4609	3836	33540	31050
73 Dividends received deduction....	56100	-	-	-	-	-	*19	*361	*2494	*2163	2240	3660	45163
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2111433	*10111	*649	*6484	*3903	*34018	77877	29918	67411	110755	112623	186896	1470788
76 Income tax before credits, total...	739159	*3466	*97	*973	*667	*9329	24574	9975	23242	38116	39605	69344	519770
77 Regular tax.....	727732	*3393	*97	*973	*667	*9329	24479	9914	23229	37804	38851	64262	514733
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	101	-	-	-	-	-	-	-	-	-	-	-	101
80 Alternative minimum tax.....	8942	69	-	-	-	-	*71	*61	-	*214	682	4826	3019
81 Environmental tax.....	2356	*5	-	-	-	-	1	-	*13	97	65	257	1917
82 Foreign tax credit.....	153661	-	-	-	-	-	-	-	*32	*2221	2348	9176	139883
83 U.S. Possessions tax credit.....	12744	18	-	-	-	-	259	896	366	-	11206	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	11295	-	-	-	-	-	*26	*3	*482	*62	1317	1688	7716
86 Prior year minimum tax credit....	4873	-	-	-	-	*331	*7	*25	*268	*136	38	1354	2715
87 Income tax after credits, total....	556585	*3448	*97	*973	*667	*8999	24282	9051	22093	35697	24696	57126	369456

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	1209	*43	*380	*407	*53	-	*160	*45	44	25	18	8	26
2 Total assets.....	108134119	-	*2408	*70877	*14784	-	*326214	*315957	685953	840687	1384619	1393379	103099240
3 Cash.....	6764780	-	*2408	*7074	*236	-	*65630	*69848	63139	57629	267939	104702	6126175
4 Notes and accounts receivable....	32260351	-	-	*24396	*6519	-	*84407	*100855	253693	254612	352530	436038	30747301
5 Less: Allowance for bad debts.....	613104	-	-	-	-	-	*1786	*4061	2347	4943	27853	9131	562984
6 Inventories.....	11662732	-	-	*18841	*924	-	*68464	*98987	146600	204199	218656	162385	10743675
7 U.S. govt. obligations, total....	*253701	-	-	-	-	-	*4507	-	-	-	49256	-	199938
8 Tax-exempt securities.....	*383625	-	-	-	-	-	-	-	*19727	-	20282	-	343616
9 Other current assets.....	8533845	-	-	*211	*419	-	*21830	*15952	34065	101383	130145	144592	8085248
10 Loans to stockholders.....	*13099	-	-	*6765	-	-	-	-	*1874	*634	3826	-	-
11 Mortgage and real estate loans....	7115	-	-	-	-	-	-	-	-	-	-	-	7115
12 Other investments.....	18870832	-	-	-	-	-	*52750	*4174	28450	*78849	102718	143187	18460703
13 Depreciable assets.....	49090596	-	*3542	*28219	*13368	-	*80490	*90853	172060	225168	318014	662809	47496073
14 Less: Accumulated depreciation	30010384	-	*3542	*14628	*6683	-	*62451	*67329	72261	120248	160145	343999	29159098
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	776745	-	-	-	-	-	*7864	*132	*8121	*13466	9792	31484	705885
18 Intangible assets (Amortizable)..	2625083	-	-	-	-	-	*8555	*2561	*16541	*44243	101592	57735	2393856
19 Less: Accumulated amortization	1104827	-	-	-	-	-	*6870	*2336	*9499	*17506	21875	30037	1016705
20 Other assets.....	8619929	-	-	-	-	-	*2823	*6321	25790	*3199	19739	33614	8528444
21 Total liabilities.....	108134119	-	*2408	*70877	*14784	-	*326214	*315957	685953	840687	1384619	1393379	103099240
22 Accounts payable.....	14929319	-	-	*13536	*2096	-	*41032	*55898	144028	249397	123023	141572	14158737
23 Mort, notes, and bonds under 1 yr	14686797	-	-	*20256	*1844	-	*23596	*21668	76777	*52826	55592	173917	14260321
24 Other current liabilities.....	11115563	-	*941	*2282	*813	-	*33101	*71927	89062	144968	158493	161116	10452860
25 Loans from stockholders.....	366786	-	-	*431	-	-	*22398	*6378	*151	*15836	516	-	321076
26 Mort, notes, bonds, 1 yr or more.	15470695	-	-	*17422	*3936	-	*4248	*9809	64206	*24357	94901	211668	15040148
27 Other liabilities.....	18750879	-	-	-	-	-	*5620	*1419	*2324	*41187	28188	85146	18586995
28 Net worth.....	32814081	-	*1467	*16950	*6095	-	*196220	*148858	309406	312115	923906	619960	30279104
29 Capital stock.....	6485866	-	-	*881	*53	-	*8559	*87302	16967	240310	191955	47535	5892304
30 Paid-in or capital surplus.....	24263876	-	-	*15725	-	-	*43448	*7486	*145783	*173510	549753	334419	22993751
31 Retained earnings, appropriated.	*13821	-	-	-	-	-	-	-	*13646	-	-	-	175
32 Retained earnings-unappropriated	4858594	-	-	*2647	-	-	*111834	*-55094	74264	-173930	178645	243863	4476365
33 Retained earnings (S CORP).....	344097	-	*1467	*-2303	*6042	-	*33361	*116153	*58914	*79051	51412	-	-
34 Less: Cost of treasury stock..	3152171	-	-	-	-	-	*983	*6989	*167	*6826	47857	5856	3083492
35 Total receipts.....	132106710	*67479	*23743	*532563	*82208	-	*754818	*684678	1272422	1577413	1670454	1496112	123944820
36 Business receipts.....	109902226	*54869	*23743	*532096	*82208	-	*741574	*680078	1263636	1561331	1610467	1367300	101984925
37 Interest.....	2107738	*47	-	-	-	-	*4960	*784	3605	*4179	14570	23508	2056086
38 Interest on govt. obligations....	122707	*167	-	-	-	-	-	*817	*991	*265	2989	1595	115885
39 Rents.....	131297	-	-	-	-	-	*316	-	*145	-	1445	14556	114834
40 Royalties.....	13395856	-	-	-	-	-	-	*35	-	*88	197	7786	13387750
41 Net S-T cap gain less net LT loss	10514	-	-	-	-	-	-	-	-	-	-	-	10514
42 Net L-T cap gain less net ST loss	803976	-	-	-	-	-	-	-	-	-	30	36431	767516
43 Net gain, noncapital assets.....	151864	*11886	-	-	-	-	*67	*8	*49	*44	-	20	139789
44 Dividends, domestic corporations.	38839	-	-	-	-	-	*324	-	*-0	*9	217	4078	34212
45 Dividends, foreign corporations..	2018797	*501	-	-	-	-	-	-	*2592	*2173	13527	2875	1997129
46 Other receipts.....	3422895	*9	-	*467	-	-	*7577	*2956	1404	9325	27013	37964	3336181
47 Total deductions.....	121657377	*39772	*21647	*519252	*63543	-	*704139	*618518	1165452	1457740	1459493	1357515	114250307
48 Cost of goods.....	73042130	*16094	*6849	*435100	*22785	-	*464700	*372263	763345	1031570	900255	746930	68282239
49 Compensation of officers.....	578326	*6437	*7604	*10148	*2960	-	*56911	*16036	26727	33257	37208	19178	361860
50 Salaries and wages.....	12658508	*5347	-	*24417	*19135	-	*85703	*91595	137486	137411	167799	248197	11741419
51 Repairs.....	1955568	*54	*84	*1732	*527	-	*1885	*713	2304	3275	5234	6048	1933711
52 Bad debts.....	286372	*126	-	-	*66	-	*631	*521	2190	2320	2251	6896	2171370
53 Rent paid on business property...	1741190	*794	*456	*4672	*2811	-	*13493	*3630	8361	11527	12803	19586	1663056
54 Taxes paid.....	1896255	*683	*967	*4183	*2178	-	*15129	*12009	21635	26187	28097	29743	1755443
55 Interest paid.....	3034961	*256	-	*2781	*217	-	*5668	*5597	12597	15650	14451	39534	2938211
56 Contributions or gifts.....	117785	-	-	-	-	-	*158	-	*491	*150	243	527	116216
57 Amortization.....	799235	*113	-	-	-	-	*52	*784	*1046	2974	3617	4442	786206
58 Depreciation.....	4287685	*520	-	*1497	*1256	-	*6316	*10973	15970	24507	37151	84205	4105290
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	1592895	*90	-	*142	*2087	-	*8522	*8215	20972	17958	25136	15064	1494709
61 Pension, prof sh, stock, annuity.	509832	*24	*941	-	-	-	*6005	*5168	*2606	*2471	6735	5816	480066
62 Employee benefit programs.....	2166644	*462	-	-	*787	-	*7913	*13253	7960	19739	20379	30143	2066008
63 Net loss, noncapital assets.....	130873	-	-	-	-	-	*160	-	*627	*628	1766	3418	124274
64 Other deductions.....	16859117	*8771	*4746	*34580	*8734	-	*30892	*77761	141133	128114	196368	97789	16130229
65 Total receipts less total deducts..	10449332	*27707	*2096	*13311	*18664	-	*50679	*66159	106970	119673	210962	138597	9694514
Constructive taxable income from													
66 related foreign corporations.....	2083448	*74	-	-	-	-	-	-	*2748	*562	9040	510	2070513
67 Net income, total.....	12410073	*27614	*2096	*13311	*18664	-	*50679	*65343	108727	119971	217013	137513	11649142
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	224387	*19194	*2096	*10197	*18664	-	*32397	*38275	*41512	*46535	15518	-	-
71 Statutory special deductions, total	2561246	*7692	-	-	-	-	*227	*9625	*4151	*28397	43259	15285	2452611
72 Net operating loss deduction.....	2309417	*7692	-	-	-	-	-	*9625	*4151	*26241	29581	10095	2222033
73 Dividends received deduction....	251828	-	-	-	-	-	*227	-	*-0	*2156	13678	5189	230578
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	9624440	*728	-	*3115	-	-	*18055	*17443	63064	*45040	158235	122228	9196532
76 Income tax before credits, total...	3502053	*229	-	*467	-	-	*5387	*6065	21465	15992	55452	43443	3353553
77 Regular tax.....	3364787	*227	-	*467	-	-	*5387	*5931	21438	*15304	54726	42634	3218674
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	122985	-	-	-	-	-	-	*126	-	*625	522	618	121092
81 Environmental tax.....	14233	*2	-	-	-	-	-	*9	*27	*63	204	142	13787
82 Foreign tax credit.....	2042435	*74	-	-	-	-	-	-	*2180	5	2145	632	2037398
83 U.S. Possessions tax credit.....	40996	-	-	-	-	-	-	-	-	-	-	-	40996
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	60419	*14	-	-	-	-	*13	*830	*1324	*314	2603	1196	54124
86 Prior year minimum tax credit.....	*11432	-	-	-	-	-	-	-	*113	*267	855	1017	9180
87 Income tax after credits, total....	1346771	*141	-	*467	-	-	*5374	*5235	17847	15405	49849	40598	1211855

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3530	***	*603	*1137	*364	527	565	164	89	31	14	12	***
2 Total assets.....	25108989	***	*30136	*185492	*124187	374068	1193258	1221160	1247522	1074081	1003895	1815713	***
3 Cash.....	1005926	***	*18069	*15776	*25475	35949	124900	112341	87722	64503	47488	109427	***
4 Notes and accounts receivable....	6110598	***	*908	*37707	*27556	146022	397821	252353	345173	259281	235200	397386	***
5 Less: Allowance for bad debts.....	102196	***	-	-	*482	*87	*1524	3244	4648	6789	9536	9778	***
6 Inventories.....	4473541	***	*6083	*36421	*12053	118624	280039	269295	375872	208430	261163	322825	***
7 U.S. govt. obligations, total....	*56421	***	-	-	*8457	-	-	*25220	*6522	-	4483	7828	***
8 Tax-exempt securities.....	*7546	***	-	-	-	-	-	*4490	*1056	-	-	-	***
9 Other current assets.....	1394431	***	-	*996	*5875	*8359	37441	57762	50440	48274	27165	105850	***
10 Loans to stockholders.....	42169	***	*3890	*133	*2021	*3409	*25676	*6275	*686	*79	-	-	***
11 Mortgage and real estate loans...	*1493	***	-	-	-	*1493	-	-	-	-	-	-	***
12 Other investments.....	2391415	***	-	-	*12563	*4708	35463	66966	55287	125620	98772	250481	***
13 Depreciable assets.....	11902939	***	*1219	*276423	*94132	240397	925555	768114	712158	524451	425707	716317	***
14 Less: Accumulated depreciation	6555165	***	*1001	*184875	*68147	187520	676780	399980	430831	274723	225615	399013	***
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion....	-	***	-	-	-	-	-	-	-	-	-	-	***
17 Land.....	234821	***	-	*1870	-	*173	17286	23732	16313	9693	25483	22315	***
18 Intangible assets (Amortizable)...	1535749	***	*180	*95	-	*1370	*12331	*29102	29957	93847	64012	263022	***
19 Less: Accumulated amortization	137243	***	*105	*95	-	*578	*9966	*8985	10491	22645	5477	52441	***
20 Other assets.....	2746543	***	*892	*1042	*4684	*1750	25016	17717	12307	44061	55049	81495	***
21 Total liabilities.....	25108989	***	*30136	*185492	*124187	374068	1193258	1221160	1247522	1074081	1003895	1815713	***
22 Accounts payable.....	3807462	***	*1985	*11931	*16328	106879	158989	148654	137614	113802	115290	153896	***
23 Mort, notes, and bonds under 1 yr	1015451	***	*10004	*391	*3434	*27039	127010	143836	169826	132336	98382	29994	***
24 Other current liabilities.....	3280279	***	-	*5756	*15925	75806	118580	112051	123227	153255	92384	190539	***
25 Loans from stockholders.....	130094	***	-	*21878	*2645	*36559	*33549	*21100	*3224	*2829	1107	1148	***
26 Mort, notes, bonds, 1 yr or more.	5328925	***	-	*57208	*5411	51410	140475	167692	105061	148593	145424	331245	***
27 Other liabilities.....	2176707	***	-	*9310	*90	*17292	31337	30102	22649	31215	76871	235492	***
28 Net worth.....	9370072	***	*18146	*79017	*80355	59083	583317	597725	685921	492051	474436	873399	***
29 Capital stock.....	1000481	***	*37233	*7929	*2184	8920	133194	28640	28625	172295	37584	140946	***
30 Paid-in or capital surplus.....	5167790	***	*44805	*3726	*1501	*3750	69999	116108	86788	124631	174057	329017	***
31 Retained earnings, appropriated.	*17089	***	-	-	*13997	-	-	-	-	-	-	3016	***
32 Retained earnings-unappropriated	2713481	***	*-77019	*49375	*62879	*45355	380677	327480	264465	74209	228677	405342	***
33 Retained earnings (S CORP).....	785208	***	*13127	*27358	-	*22752	*35564	*134131	310965	*123408	117904	-	***
34 Less: Cost of treasury stock..	313976	***	-	*9370	*207	*21694	36117	*8634	*4923	*2492	83786	4922	***
35 Total receipts.....	36462411	***	*39422	*669513	*261038	1112296	2695734	2022602	2027728	1353712	1422280	2327870	***
36 Business receipts.....	35540862	***	*33899	*668738	*259591	1102116	2669788	2010359	2013388	1319099	1397515	2243917	***
37 Interest.....	248922	***	-	*103	*1004	*1802	4091	2797	3518	2831	4310	48654	***
38 Interest on govt. obligations....	4459	***	-	-	*1	-	*193	*278	*506	*224	464	1744	***
39 Rents.....	57288	***	-	-	-	-	*2451	*226	*182	*355	1296	2101	***
40 Royalties.....	154994	***	*5523	-	*-0	-	-	*249	*30	*200	388	4942	***
41 Net S-T cap gain less net LT loss	*777	***	-	-	-	-	*80	-	*4	-	684	10	***
42 Net L-T cap gain less net ST loss	14918	***	-	-	-	*192	*233	*682	*365	*238	669	3334	***
43 Net gain, noncapital assets.....	14914	***	-	-	*295	*133	*1401	*743	494	*447	596	2906	***
44 Dividends, domestic corporations.	21488	***	-	-	-	-	*431	*337	*13	*1309	194	342	***
45 Dividends, foreign corporations..	104525	***	-	-	-	-	-	-	*1433	*2869	1809	7721	***
46 Other receipts.....	299262	***	-	*673	*147	8053	17066	6931	7794	26139	14355	12200	***
47 Total deductions.....	34332354	***	*20466	*632989	*246834	1051241	2533086	1895659	1856441	1251603	1305327	2099841	***
48 Cost of goods.....	24750903	***	*9428	*287545	*148712	739453	1752351	1295325	1295545	935855	941209	1409628	***
49 Compensation of officers.....	516522	***	-	*70350	*22354	*38486	108737	56732	65651	27675	34972	23421	***
50 Salaries and wages.....	2247460	***	*3064	*99601	*13246	66782	171856	168571	126393	72589	76837	197040	***
51 Repairs.....	208009	***	*95	*6628	*1136	*4063	26802	6259	6152	4831	3891	9782	***
52 Bad debts.....	40319	***	-	*596	-	*2982	2946	*1762	4080	*2151	368	1247	***
53 Rent paid on business property...	285620	***	*2817	*17718	*3645	*19335	33883	17494	14537	3533	7476	14691	***
54 Taxes paid.....	703944	***	*295	*26259	*13386	22448	78498	54152	51387	32147	28764	48565	***
55 Interest paid.....	715921	***	*533	*5691	*1841	7216	24690	33360	26097	25971	24454	58417	***
56 Contributions or gifts.....	20682	***	-	*96	*104	*468	475	2437	1080	*274	329	2074	***
57 Amortization.....	153159	***	*36	*19	-	*783	*2002	*717	2010	1974	3598	11819	***
58 Depreciation.....	810872	***	*339	*26788	*7498	14092	56445	71023	61972	34039	34109	49016	***
59 Depletion.....	*24	***	-	-	-	-	-	-	-	*24	-	-	***
60 Advertising.....	316136	***	*117	*3034	*371	11818	16064	14463	11694	6192	23085	13945	***
61 Pension, prof sh, stock, annuity.	248834	***	-	*755	*925	*108	18917	13339	14379	11957	10671	20301	***
62 Employee benefit programs.....	752868	***	-	*8243	*7791	*9295	36293	32338	31396	18913	29815	56011	***
63 Net loss, noncapital assets.....	10735	***	-	*102	-	-	*792	*19	*19	*245	604	4558	***
64 Other deductions.....	2550346	***	*3741	*79564	*25825	113914	202335	127665	144049	73232	85146	179328	***
65 Total receipts less total deducts..	2130057	***	*18957	*36525	*14204	61054	162648	126943	171286	102109	116952	228028	***
Constructive taxable income from related foreign corporations.....	283143	***	-	-	-	-	-	-	*3	*181	713	2411	***
67 Net income, total.....	2408742	***	*18957	*36525	*14204	61054	162456	126665	170783	102066	117202	228695	***
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	*77	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	282373	***	*13127	*25184	-	*33637	*53305	*31978	90054	*16975	18113	-	***
71 Statutory special deductions, total	197550	***	*5830	*7702	*698	*9579	27451	*14047	*6591	*8685	6042	22043	***
72 Net operating loss deduction....	140928	***	*5830	*7702	*698	*9579	*27150	*13811	*5608	*5966	5324	18434	***
73 Dividends received deduction....	56622	***	-	-	-	-	*302	*236	*983	*2719	718	3610	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	1928936	***	-	*3639	*13506	*17839	81742	80640	74213	*76405	93047	206652	***
76 Income tax before credits, total...	633980	***	-	*546	*2415	*4386	26915	27508	25294	26065	31985	72946	***
77 Regular tax.....	624027	***	-	*546	*2415	*4386	26724	27196	25211	*25978	31792	71993	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	7799	***	-	-	-	-	*191	*309	*57	*27	89	857	***
81 Environmental tax.....	2087	***	-	-	-	-	-	*3	*26	*61	103	173	***
82 Foreign tax credit.....	167513	***	-	-	-	-	-	-	*178	*149	532	2827	***
83 U.S. Possessions tax credit.....	23216	***	-	-	-	-	-	-	-	-	-	23216	***
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	19631	***	-	-	-	*28	*364	*1088	*54	*127	35	585	***
86 Prior year minimum tax credit....	12059	***	-	-	-	*154	*770	*99	*746	*19	795	1512	***
87 Income tax after credits, total....	411561	***	-	*546	*2415	*4204	25781	26320	24317	25770	30624	44806	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 25 RETURNS WITH 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.....	12784	526	3290	1973	1496	1109	2634	648	464	212	166	136	132
2 Total assets.....	570172806	-	70955	340000	538498	765975	5917072	4612023	7139441	7572188	11955378	21472965	509788311
3 Cash.....	21547397	-	5639	77174	103991	109581	708855	380696	732983	955695	1975022	2701799	13795961
4 Notes and accounts receivable....	125646406	-	*18109	77395	189574	252835	1948585	1307751	1947163	2015542	2902416	4790147	110196889
5 Less: Allowance for bad debts.....	3744644	-	-	*44	*19	*1968	21477	19867	44941	70543	103561	162428	3319796
6 Inventories.....	42331251	-	*24820	50009	92206	172949	1601202	1354005	1814354	1625639	2464706	3670905	29460457
7 U.S. govt. obligations, total.....	3050073	-	*732	-	-	-	*6834	*49198	*37299	*23661	36967	213021	2682361
8 Tax-exempt securities.....	9902823	-	-	-	*1586	*20380	*5085	-	*20986	*14363	85659	300913	9453852
9 Other current assets.....	127278648	-	*1255	*2386	24991	26005	191304	138086	370507	503289	783945	1370454	123866427
10 Loans to stockholders.....	649314	-	*3091	*25901	*11993	*21647	46596	51985	*3909	32469	16396	26331	408995
11 Mortgage and real estate loans....	3132286	-	-	*16377	-	-	*238	*8270	*5196	*4164	3306	5159	3089577
12 Other investments.....	98370945	-	-	-	*14373	*33709	167737	282298	571102	514084	757310	2155437	93874895
13 Depreciable assets.....	176703643	-	105845	202190	224616	244722	2706418	2284866	3161202	3147376	4432877	9039677	151153853
14 Less: Accumulated depreciation	94267833	-	87030	133506	138862	135388	1683264	1429741	1885636	1699948	2449608	4669276	79955574
15 Depletable assets.....	*43083	-	-	-	-	-	-	-	*247	-	29	200	40806
16 Less: Accumulated depletion....	*20319	-	-	-	-	-	-	-	*247	-	29	1949	18095
17 Land.....	2169679	-	-	-	*49	*7940	109050	83546	78360	109776	108507	193708	1478743
18 Intangible assets (Amortizable)...	22093935	-	*352	28049	*23253	*9321	100505	121047	308630	279404	735930	1396276	19091168
19 Less: Accumulated amortization	5005543	-	*291	10486	*9839	*5041	52307	68931	122435	100889	239534	314567	4081223
20 Other assets.....	40291663	-	*1569	*4554	585	9284	81710	68813	140763	218106	445041	755360	38569015
21 Total liabilities.....	570172806	-	70955	340000	538498	765975	5917072	4612023	7139441	7572188	11955378	21472965	509788311
22 Accounts payable.....	38709525	-	*54106	45774	69473	168992	993231	689201	966397	888264	1223805	2181328	31428954
23 Mort, notes, and bonds under 1 yr	176756405	-	*2662	*41457	33457	43550	524644	507031	646995	450200	517724	1015634	172973051
24 Other current liabilities.....	51205720	-	*5058	148612	43448	43369	672372	447157	889577	779791	1314640	2038132	44823564
25 Loans from stockholders.....	2219821	-	*54890	*75051	*22012	*17917	270748	127014	126676	58675	59775	184845	1222219
26 Mort, notes, bonds, 1-yr or more.	88244269	-	*14168	*64996	45415	*65489	603496	557602	761413	929821	1311209	2876922	81013738
27 Other liabilities.....	41030086	-	*14	*351	*345	*28153	55671	43097	248018	171718	412221	1004731	39066485
28 Net worth.....	172006980	-	-59916	-36242	325037	398505	2796911	2240922	3500365	4293719	7116004	12171373	139260300
29 Capital stock.....	17329364	-	*27838	32012	84729	83555	554955	395063	666810	1108916	1512605	2646417	10216465
30 Paid-in or capital surplus.....	64976512	-	*24376	*70557	*44312	54548	227264	453967	1002219	1387265	4364035	4287564	53060406
31 Retained earnings, appropriated.	61547	-	-	-	-	-	*10353	*1059	*700	*805	4769	8248	35614
32 Retained earnings-unappropriated	96567185	-	*108547	-175568	187587	163695	1052203	804870	1075287	1371849	848657	4958509	86388641
33 Retained earnings (S CORP).....	4756650	-	*3867	*36775	*21991	176677	1125280	737462	1005748	453635	518873	412778	263565
34 Less: Cost of treasury stock..	11684279	-	*7450	*18	*13581	*79968	173144	151500	250399	28750	132935	142143	10704390
35 Total receipts.....	407796014	1649304	526741	1086413	1897801	1997230	14323931	9096504	12327074	12002204	16127491	27242063	309519253
36 Business receipts.....	377258132	1580875	505497	1055266	1807016	1980266	14191157	9017035	12104250	11733858	15576729	26454682	281251502
37 Interest.....	14483209	20371	*41	*1507	3517	3106	14237	21616	44551	53205	105452	166360	14049157
38 Interest on govt. obligations....	830157	*596	-	-	*76	*74	1663	*336	4569	5401	23887	40052	753503
39 Rents.....	322513	129	-	*831	-	-	3342	*2603	6987	5928	8609	12208	281877
40 Royalties.....	4646079	*1250	-	*22	*1506	-	*833	*150	*35648	53937	101325	132917	4318490
41 Net S-T cap gain less net LT loss	23763	-	-	*42	*93	*6	-	-	*644	*71	2180	8825	11903
42 Net L-T cap gain less net ST loss	1122428	*2561	*1466	-	*60144	*9615	15535	*1497	12665	22927	132720	96547	766752
43 Net gain, noncapital assets.....	2094769	*27233	*11891	*370	*18562	*472	7985	3269	6128	9360	14607	7162	1987730
44 Dividends, domestic corporations.	312955	*5975	-	*942	-	*44	*1046	*810	5986	4913	2420	12259	278559
45 Dividends, foreign corporations..	3030919	*2643	-	-	-	-	*1903	11236	17550	44501	107949	2845137	-
46 Other receipts.....	3671090	7671	*7846	*27434	6891	3649	88135	47285	94411	95053	114971	203100	2974643
47 Total deductions.....	376673568	1496393	497704	997624	1772167	1783498	13277533	8402633	11237590	10953651	14515291	24829267	286910217
48 Cost of goods.....	237612049	1105201	248751	444178	1112664	1047194	9066671	6172807	7710129	7887120	9834994	16989632	175992708
49 Compensation of officers.....	4027695	27929	*62997	118711	165770	148161	745186	284675	285376	197612	234539	868723	1470015
50 Salaries and wages.....	34216078	92863	*42051	166041	125721	200704	1109534	561395	995427	829703	1348515	2207403	26536721
51 Repairs.....	2340523	3643	*2621	3883	6962	8300	56085	26005	38295	35090	50083	106973	2002582
52 Bad debts.....	1317935	1207	*1913	*3138	*4036	7425	24485	16226	15571	17970	27854	30241	1167868
53 Rent paid on business property...	3664661	13495	*17256	44927	44950	27167	160683	49373	93975	70897	113758	153319	2874861
54 Taxes paid.....	6672866	22171	13085	25840	43867	56453	342850	202656	265041	208892	265582	472694	4753736
55 Interest paid.....	17655799	25152	*7433	24654	11154	11005	118273	103892	147012	135001	196237	339660	16536327
56 Contributions or gifts.....	254541	147	*89	*10	*485	252	4974	2500	3205	2075	3978	11439	225387
57 Amortization.....	1271172	6086	*504	*3826	1408	643	16370	5170	19714	22837	34860	74446	1085308
58 Depreciation.....	21932943	45586	7152	23740	23714	24466	231640	163231	269933	253053	428287	831915	19630226
59 Depletion.....	607	-	-	-	-	-	-	-	-	-	5	23	579
60 Advertising.....	4202511	12429	*6641	5826	8389	22482	101763	90274	104591	82382	198497	291480	3277757
61 Pension, prof sh, stock, annuity.	2633828	*3962	*730	*2289	*9479	*16728	82142	29037	54661	57695	67525	132443	2177138
62 Employee benefit programs.....	6487097	17443	*2712	*7204	22034	12267	136647	101001	164654	167447	213235	468610	5173843
63 Net loss, noncapital assets.....	255335	*6941	*748	*380	*37	2038	-	2908	4428	6220	10097	20563	200973
64 Other deductions.....	32127928	112138	83767	122610	191156	200215	1078192	591483	1065576	979657	1487245	2411703	23804187
65 Total receipts less total deducts..	31122446	152911	29036	88790	125639	213733	1046398	693871	1089484	1048553	1612200	2412796	22609035
Constructive taxable income from													
66 related foreign corporations.....	3240972	*5021	-	-	-	-	-	*753	*2864	25382	17180	61202	3128571
67 Net income, total.....	33533262	157336	29036	88790	125563	213659	1044735	694288	1087779	1068534	1605494	2433945	24984104
68 Net income, Form 1120-A.....	*3934	-	*3934	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*1827	-	*1827	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2227851	*25280	*9763	*24215	*43524	155260	506037	312087	371868	260625	254049	153476	111667
71 Statutory special deductions, total	3756222	60446	*14715	*47270	*13186	*10599	62381	72193	120858	163296	327811	363155	2500313
72 Net operating loss deduction....	2447980	52465	*14715	*46611	*13186	*10568	61651	69723	109218	143786	303548	281818	1340693
73 Dividends received deduction....	1308242	*7982	-	*659	-	*31	*730	*2470	11641	19510	24263	81337	1159620
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	27555397	73460	*4559	*17304	70241	47800	476317	310301	595811	644840	1023701	1918939	22372124
76 Income tax before credits, total...	9768154	25848	*714	*2850	15174	11671	154854	106443	205705	223611	359078	681129	7981080
77 Regular tax.....	9582803	24743	*684	*2850	15077	11669	154133	105422	202992	219879	351829	667794	7825730
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-0	-	-	-	-	-	-	-	-	-	-	-	-0
80 Alternative minimum tax.....	145932	*856	*30	-	*97	-	*719	*957	2069	3141	5707	11160	121198
81 Environmental tax.....	36212	*104	-	-	-	*1	*3	*64	263	573	1238	2399	31567
82 Foreign tax credit.....	2014419	*1380	-	-	*423	-	*3615	*240	2629	9261	12919	35765	1948387
83 U.S. Possessions tax credit.....	253322	1693	-	-	-	-</							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	174	***	-	-	*60	*37	*18	*25	*10	*5	6	5	***	
2 Total assets.....	14544970	-	-	-	*18896	*20240	*20131	*193650	*133339	*176329	475552	867653	***	
3 Cash.....	308094	-	-	-	*621	*145	*2955	*16261	*13355	*8578	16542	25861	***	
4 Notes and accounts receivable....	2987554	-	-	-	*9708	-	*8582	*73571	*31835	*57220	126481	268017	***	
5 Less: Allowance for bad debts.....	59290	-	-	-	-	-	*282	-	-	*2449	4158	4625	***	
6 Inventories.....	2466635	-	-	-	*5646	*227	*1340	*40596	*45818	*51064	106528	219597	***	
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	-	-	***	
8 Tax-exempt securities.....	*30637	-	-	-	-	-	*20380	-	-	-	-	10257	***	
9 Other current assets.....	502014	-	-	-	*329	-	*1119	*3331	*3155	*4702	31801	12801	***	
10 Loans to stockholders.....	*2458	-	-	-	-	-	*823	-	-	*1635	-	-	***	
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	-	-	***	
12 Other investments.....	2176941	-	-	-	-	-	-	*2917	*1349	*298	65908	38584	***	
13 Depreciable assets.....	7128807	-	-	-	*2575	*1240	*11402	*69646	*56223	*115029	281606	261999	***	
14 Less: Accumulated depreciation	3799107	-	-	-	*454	*1194	*6045	*22791	*20611	*63399	186431	120605	***	
15 Depletable assets.....	2000	-	-	-	-	-	-	-	-	-	-	2000	***	
16 Less: Accumulated depletion...	1949	-	-	-	-	-	-	-	-	-	-	1949	***	
17 Land.....	70536	-	-	-	-	-	-	*5686	*1800	*2508	5093	4875	***	
18 Intangible assets (Amortizable)...	1486635	-	-	-	*464	-	-	*1518	*123	*861	32658	154151	***	
19 Less: Accumulated amortization	235146	-	-	-	*38	-	-	*9	*123	*841	6696	19878	***	
20 Other assets.....	1478152	-	-	-	*44	*-558	*237	*2924	*-1220	*2760	6219	16568	***	
21 Total liabilities.....	14544970	-	-	-	*18896	*20240	*20131	*193650	*133339	*176329	475552	867653	***	
22 Accounts payable.....	1427505	-	-	-	*6689	*1458	*3450	*77280	*20558	*20003	51059	84108	***	
23 Mort, notes, and bonds under 1 yr	951237	-	-	-	*1497	-	-	*3502	*15306	*6833	18220	56902	***	
24 Other current liabilities.....	1262833	-	-	-	*659	-	*3884	*20176	*13108	*18421	71299	91783	***	
25 Loans from stockholders.....	*3927	-	-	-	-	-	*984	*2943	-	-	-	-	***	
26 Mort, notes, bonds, 1 yr or more.	2942956	-	-	-	*3509	-	*3359	*24317	*2158	*11579	100809	216337	***	
27 Other liabilities.....	2318998	-	-	-	-	-	*18	-	*-51	*4156	26924	11308	***	
28 Net worth.....	5637514	-	-	-	*6541	*18782	*8437	*65431	*82260	*115337	207241	407215	***	
29 Capital stock.....	447327	-	-	-	*3594	*37	*14	*2067	*15976	*36242	15870	127411	***	
30 Paid-in or capital surplus.....	1983284	-	-	-	-	-	-	*4431	*27	-	123421	103583	***	
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	***	
32 Retained earnings-unappropriated	3772575	-	-	-	*2947	*18745	*8423	*35455	*39425	*79095	67961	114467	***	
33 Retained earnings (S CORP).....	*118493	-	-	-	-	-	-	*27350	*27442	-	-	63701	***	
34 Less: Cost of treasury stock..	684165	-	-	-	-	-	-	*3871	*611	-	12	1948	***	
35 Total receipts.....	19693600	***	-	-	*51573	*14343	*64199	*436297	*286392	*479010	769253	1120255	***	
36 Business receipts.....	19162079	***	-	-	*51573	*14328	*64040	*431717	*271180	*476771	754996	1111447	***	
37 Interest.....	169166	***	-	-	-	*15	*159	*150	*203	*1347	2912	902	***	
38 Interest on govt. obligations....	*438	-	-	-	-	-	-	-	*11	*412	412	-	***	
39 Rents.....	7205	***	-	-	-	-	-	-	*1731	159	1312	35	***	
40 Royalties.....	*245711	-	-	-	-	-	-	-	*1183	-	-	382	***	
41 Net S-T cap gain less net LT loss	86	-	-	-	-	-	-	-	-	-	-	-	***	
42 Net L-T cap gain less net ST loss	8728	-	-	-	-	-	-	-	-	-	24	372	***	
43 Net gain, noncapital assets.....	3554	-	-	-	-	-	-	*223	-	*9	42	49	***	
44 Dividends, domestic corporations.	*949	-	-	-	-	-	-	*230	-	14	2	-	***	
45 Dividends, foreign corporations..	29139	-	-	-	-	-	-	-	-	-	332	-	***	
46 Other receipts.....	66545	***	-	-	-	-	-	*3978	*12096	*698	9221	7068	***	
47 Total deductions.....	19029013	***	-	-	*48622	*4876	*61139	*397753	*256365	*441205	714792	1050654	***	
48 Cost of goods.....	13067880	***	-	-	*41319	*67	*25854	*305479	*201636	*380208	438136	829123	***	
49 Compensation of officers.....	68923	***	-	-	-	-	*4921	*7918	*1622	*1461	1381	3749	***	
50 Salaries and wages.....	1000975	***	-	-	*3968	-	*13250	*26579	*7772	*6422	81190	36087	***	
51 Repairs.....	116873	***	-	-	*52	-	*300	*1180	*227	*300	1146	1893	***	
52 Bad debts.....	32008	-	-	-	-	-	*282	*487	*513	*17	751	1944	***	
53 Rent paid on business property...	125961	***	-	-	*493	-	*1256	*1214	*142	*2099	10773	1969	***	
54 Taxes paid.....	237019	***	-	-	*553	-	*1870	*7835	*6624	*10607	16597	18298	***	
55 Interest paid.....	460036	***	-	-	*309	-	*233	*2014	*2649	*1932	13436	19833	***	
56 Contributions or gifts.....	9980	***	-	-	-	*4	*15	*131	*165	*39	440	526	***	
57 Amortization.....	37676	-	-	-	*38	-	-	*89	*18	*45	2952	6550	***	
58 Depreciation.....	438541	***	-	-	*454	-	*1696	*5789	*5283	*9072	14551	29682	***	
59 Depletion.....	23	-	-	-	-	-	-	-	-	-	-	23	***	
60 Advertising.....	514285	-	-	-	*76	-	*836	*1542	*1432	*778	27665	23660	***	
61 Pension, prof sh, stock, annuity.	58322	***	-	-	-	-	-	*899	-	*373	4615	1702	***	
62 Employee benefit programs.....	475648	***	-	-	-	-	*1867	*1447	*2593	*7473	9391	16413	***	
63 Net loss, noncapital assets.....	4011	***	-	-	-	-	-	-	*67	*355	361	249	***	
64 Other deductions.....	2380850	***	-	-	*1359	*4804	*8758	*35149	*25623	*20025	85408	58952	***	
65 Total receipts less total deducts..	664587	***	-	-	*2951	*9467	*3060	*38545	*30027	*37805	54461	69601	***	
Constructive taxable income from														
66 related foreign corporations.....	*17581	-	-	-	-	-	-	*753	-	-	244	-	***	
67 Net income, total.....	681730	***	-	-	*2951	*9467	*3060	*39298	*30027	*37794	54293	69601	***	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	***	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	***	
70 Net income, Form 1120S.....	*55998	-	-	-	-	-	-	*15134	*17950	-	-	22913	***	
71 Statutory special deductions, total	56812	-	-	-	-	*785	-	*161	-	10	13860	-	***	
72 Net operating loss deduction....	*48139	-	-	-	-	*785	-	-	-	-	13527	-	***	
73 Dividends received deduction....	8673	-	-	-	-	-	-	*161	-	10	334	-	***	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	***	
75 Income subject to tax.....	568920	***	-	-	*2951	*8682	*3060	*24002	*12076	*37784	40432	46688	***	
76 Income tax before credits, total...	203534	***	-	-	*443	*2762	*894	*8167	*4091	*13001	16409	16444	***	
77 Regular tax.....	196833	***	-	-	*443	*2762	*894	*8161	*4084	*12962	13787	16271	***	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	***	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	***	
80 Alternative minimum tax.....	5942	-	-	-	-	-	-	-	-	-	209	116	***	
81 Environmental tax.....	759	***	-	-	-	-	-	*6	*7	*39	53	57	***	
82 Foreign tax credit.....	*19788	-	-	-	-	-	-	*240	-	-	82	3	***	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	***	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	***	
85 General business credit.....	*4336	-	-	-	-	-	*109	-	-	-	69	-	***	
86 Prior year minimum tax credit....	58	-	-	-	-	-	-	-	-	58	-	-	***	
87 Income tax after credits, total....	179352	***	-	-	*443	*2762	*785	*7928	*4091	*12943	13898	16441	***	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	950	***	*332	*60	*180	*90	*110	*19	54	38	24	15	***
2 Total assets.....	47038178	***	*13343	*9296	*69770	*75290	*335535	*149051	883338	1229454	1759887	2339280	***
3 Cash.....	2509720	***	*1089	*2921	*14122	*7431	*19157	*8742	121140	155051	389993	346214	***
4 Notes and accounts receivable....	11623784	***	*3243	*880	*25936	*21709	*124388	*32725	236582	303457	390752	579945	***
5 Less: Allowance for bad debts.....	305164	***	-	-	-	-	*1639	*46	5968	10130	10852	20165	***
6 Inventories.....	6989446	***	*8954	*3454	*5332	*31624	*113817	*53452	250878	276023	329263	417967	***
7 U.S. govt. obligations, total....	*49592	***	-	-	-	-	-	-	-	*9794	14212	-	***
8 Tax-exempt securities.....	*32138	***	-	-	-	-	-	-	*2388	-	-	29736	***
9 Other current assets.....	3001608	***	-	-	*1866	*106	*6444	*2882	46471	93955	84600	74242	***
10 Loans to stockholders.....	238822	***	-	-	-	-	-	*111	*446	*34	1620	14	***
11 Mortgage and real estate loans...	*2688	***	-	-	-	-	-	-	*2651	-	-	-	***
12 Other investments.....	7819050	***	-	-	*9362	*11656	*8474	*2029	*57376	128850	101873	118287	***
13 Depreciable assets.....	21969268	***	*1538	*3389	*10692	*4051	*188860	*92240	332217	406277	639919	929800	***
14 Less: Accumulated depreciation	11110713	***	*1538	*1371	*1788	*1285	*125519	*49742	202017	201688	360623	464991	***
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	-	-	***
17 Land.....	280504	***	-	-	-	-	*671	*5223	*7259	*18428	10447	19537	***
18 Intangible assets (Amortizable)...	2486043	***	-	*60	*1120	*7	-	*909	*13842	57625	90734	247251	***
19 Less: Accumulated amortization	477592	***	-	*36	*240	*7	-	*664	*4320	22803	20450	55017	***
20 Other assets.....	1928985	***	*58	-	*3369	-	*882	*1190	24393	14580	98399	116461	***
21 Total liabilities.....	47038178	***	*13343	*9296	*69770	*75290	*335535	*149051	883338	1229454	1759887	2339280	***
22 Accounts payable.....	5171265	***	*6063	*4544	*18778	*19603	*65200	*13754	123753	138086	155540	224395	***
23 Mort, notes, and bonds under 1 yr	4246951	***	*2662	*601	*3940	*167	*62724	*2688	42893	80487	47885	92337	***
24 Other current liabilities.....	6719686	***	*2104	*115	*4483	*7212	*45525	*23701	96980	135832	185552	271665	***
25 Loans from stockholders.....	341693	***	*40621	*2504	*3705	*3105	*13664	*570	*46579	*19038	-	453	***
26 Mort, notes, bonds, 1 yr or more.	5319785	***	*7559	-	*2746	-	*45728	*10098	53229	153713	105771	502411	***
27 Other liabilities.....	3112265	***	-	-	-	*11655	*841	-	42413	1429	21365	92991	***
28 Net worth.....	22126532	***	*45666	*1533	*36118	*33548	*101853	*98239	477491	700869	1243775	1155027	***
29 Capital stock.....	2838727	***	*10283	*898	*18907	*487	*75635	*5981	32534	86888	112933	251307	***
30 Paid-in or capital surplus.....	11663005	***	*3859	-	-	*27038	*33044	*3956	155837	278620	891711	694442	***
31 Retained earnings, appropriated.	*11833	***	-	-	-	-	-	-	-	*473	258	3569	***
32 Retained earnings-unappropriated	7635191	***	*59807	*634	*17211	*27500	*6226	*53549	97222	299966	266325	231959	***
33 Retained earnings (S CORP).....	411068	***	-	-	-	*33523	*21115	*37602	*243052	*37404	38372	-	***
34 Less: Cost of treasury stock..	433292	***	-	-	-	*1	*21715	*2848	*51154	*2482	65825	26250	***
35 Total receipts.....	61954227	***	*94548	*142013	*178952	*169275	*794398	*311063	1417555	1730509	2233875	3287665	***
36 Business receipts.....	59439084	***	*94548	*142013	*116240	*159667	*782803	*308446	1372027	1669423	2182093	3220158	***
37 Interest.....	300750	***	-	-	*1122	*79	*678	*103	*1812	10129	18412	23063	***
38 Interest on govt. obligations....	30439	***	-	-	-	-	-	*218	*473	*644	2989	3059	***
39 Rents.....	34190	***	-	-	-	-	-	*494	*684	*27	52	609	***
40 Royalties.....	1252958	***	-	-	-	-	*833	-	*12070	*21680	15856	9861	***
41 Net S-T cap gain less net LT loss	*2889	***	-	-	-	-	-	*62	-	-	-	403	***
42 Net L-T cap gain less net ST loss	210331	***	-	-	*60098	*9529	*150	-	*514	*1019	1011	102	***
43 Net gain, noncapital assets.....	36793	***	-	-	-	-	*4545	*177	*866	*3227	320	242	***
44 Dividends, domestic corporations.	6731	***	-	-	-	-	-	-	*1124	*1383	51	293	***
45 Dividends, foreign corporations..	301070	***	-	-	-	-	-	*829	*2882	6150	3765	***	
46 Other receipts.....	338994	***	-	-	*1492	-	*5389	*1625	27095	20095	6942	26110	***
47 Total deductions.....	57881272	***	*89079	*141246	*171781	*129425	*753175	*269749	1242594	1640799	1974269	3083607	***
48 Cost of goods.....	35726917	***	*55110	*127841	*75662	*80379	*420685	*206954	756669	1115833	1278726	1953863	***
49 Compensation of officers.....	660756	***	*11032	*1378	*10744	*5515	*65153	*4362	37181	29064	45208	55695	***
50 Salaries and wages.....	6327531	***	*4458	*1966	*17569	*20406	*79039	*25643	168407	159196	181911	326266	***
51 Repairs.....	193703	***	*70	*178	*151	*37	*2355	*846	6480	3587	6130	8922	***
52 Bad debts.....	66694	***	*129	*2911	-	-	*973	*467	1986	4619	3841	4499	***
53 Rent paid on business property...	553327	***	*1616	*1168	*5218	*1422	*6844	*1787	10220	9071	20662	25763	***
54 Taxes paid.....	1002605	***	*1240	*1384	*3655	*2869	*12642	*6708	35712	30676	33622	64089	***
55 Interest paid.....	625430	***	*343	*1156	*1011	*321	*11310	*1797	16080	16060	15791	49575	***
56 Contributions or gifts.....	23046	***	-	-	*370	-	*122	*184	*121	438	800	1717	***
57 Amortization.....	127652	***	-	*13	*224	*1	*1571	*57	*1404	4416	3587	11965	***
58 Depreciation.....	3010597	***	-	*634	*2113	*357	*17222	*6563	30158	41385	56586	92703	***
59 Depletion.....	-	***	-	-	-	-	-	-	-	-	-	-	***
60 Advertising.....	642219	***	*2543	-	*685	*311	*22782	*731	14494	10579	21991	21809	***
61 Pension, prof sh, stock, annuity.	554403	***	*730	-	*788	*6782	*5533	*2293	8030	8411	9056	13176	***
62 Employee benefit programs.....	1095095	***	-	-	*854	-	*5801	*2554	21739	17129	34621	81304	***
63 Net loss, noncapital assets.....	50595	***	-	-	-	-	*3	*134	*588	*734	2062	3836	***
64 Other deductions.....	7220703	***	*11808	*2619	*52736	*11027	*101140	*8669	133327	189599	259676	368424	***
65 Total receipts less total deducts..	4072955	***	*5469	*767	*7171	*39850	*41222	*41315	174961	89709	259606	204059	***
Constructive taxable income from													
66 related foreign corporations.....	544199	***	-	-	-	-	-	-	*34	25382	2889	2171	***
67 Net income, total.....	4586715	***	*5469	*767	*7171	*39850	*41222	*41097	174523	114447	259506	203171	***
68 Net income, Form 1120-A.....	*3743	***	*3743	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	221809	***	-	-	-	*37104	*18438	*27583	*100452	*8731	18380	-	***
71 Statutory special deductions, total	622588	***	*3743	-	-	*2746	*782	*4609	*18446	32485	56199	28998	***
72 Net operating loss deduction....	370488	***	*3743	-	-	*2746	*782	*4609	*17659	*29160	51251	27209	***
73 Dividends received deduction....	252100	***	-	-	-	-	-	-	*787	*3325	4948	1790	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	3742320	***	*1726	*767	*7171	-	*22002	*8905	55625	73232	184930	174172	***
76 Income tax before credits, total...	1313029	***	*259	*115	*1110	-	*7265	*3033	19417	25823	65131	61001	***
77 Regular tax.....	1304770	***	*259	*115	*1110	-	*7203	*3028	18979	25126	63789	60514	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	3103	***	-	-	-	-	*62	-	*397	*601	1007	266	***
81 Environmental tax.....	4782	***	-	-	-	-	-	*5	*41	75	172	222	***
82 Foreign tax credit.....	236642	***	-	-	-	-	-	-	*210	*6694	2133	1587	***
83 U.S. Possessions tax credit.....	74211	***	-	-	-	-	-	-	2671	2584	13837	-	***
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	73716	***	-	-	*319	-	*488	*459	*907	*1808	1229	2486	***
86 Prior year minimum tax credit.....	12426	***	-	-	-	-	-	-	*13	*52	159	1891	***
87 Income tax after credits, total....	916034	***	*259	*115	*790	-	*6777	*2574	15616	14684	47772	55037	***

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, 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 NET INCOME	Total	Size of Total Assets											
		Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	6953	326	*1758	1130	624	860	1388	318	233	99	79	68	69
2 Total assets.....	148991868	-	*48618	183691	216200	584319	3198619	2207691	3563850	3597847	5674313	10954006	118762714
3 Cash.....	13524449	-	*2593	*39806	36126	70868	437967	177729	424941	550821	1015691	1735262	9032645
4 Notes and accounts receivable....	30889249	-	*11794	*54702	72070	208347	975503	598804	953187	958255	1406621	2422573	23227393
5 Less: Allowance for bad debts.....	991994	-	-	-	-	*1968	7380	7915	28384	36237	65182	104098	740831
6 Inventories.....	21217778	-	*15305	*24112	*50610	118939	846727	611541	860361	732014	1060381	1647990	15249797
7 U.S. govt. obligations, total....	243595	-	*732	-	-	-	*575	*26980	*7014	*8746	7351	25061	167136
8 Tax-exempt securities.....	3801240	-	-	-	*1586	-	*3565	-	*18598	4485	84402	212202	3476402
9 Other current assets.....	9582713	-	*1255	*1694	*11760	25146	109659	82669	158388	236932	417719	761549	7775940
10 Loans to stockholders.....	172073	-	*2538	*528	*1778	*21647	23211	*29850	*1817	*3042	58	24892	62713
11 Mortgage and real estate loans...	*27556	-	-	*16377	-	-	-	*1418	*2545	-	3306	2646	1264
12 Other investments.....	21291780	-	-	-	*3101	*22053	104763	97146	309608	140898	352885	1207420	19053906
13 Depreciable assets.....	62171748	-	*76692	75136	99244	225605	1498398	1221972	1729478	1617001	2120341	4592497	48915384
14 Less: Accumulated depreciation	29990628	-	*60809	45317	72560	124214	953426	743694	1038681	862380	1138609	2407386	22543554
15 Depletable assets.....	*18715	-	-	-	-	-	-	-	*247	-	-	-	18468
16 Less: Accumulated depletion...	*8059	-	-	-	-	-	-	-	*247	-	-	-	7812
17 Land.....	1235860	-	-	-	-	*7940	77347	43929	38902	51211	60233	91782	864517
18 Intangible assets (Amortizable)..	5813923	-	*9	*23187	*21179	*407	81748	49425	96467	111235	267466	528246	4634555
19 Less: Accumulated amortization	1323689	-	*9	*9389	*9490	*131	45410	32559	45353	39224	97901	135573	908652
20 Other assets.....	11315560	-	*-1483	*2854	*797	*9678	45371	50397	74960	121048	179551	348943	10483443
21 Total liabilities.....	148991868	-	*48618	183691	216200	584319	3198619	2207691	3563850	3597847	5674313	10954006	118762714
22 Accounts payable.....	17112863	-	*48044	*22851	*15565	117558	531833	326595	467573	418795	674290	1266363	13223396
23 Mort, notes, and bonds under 1 yr	15225206	-	-	*26548	*11511	42434	263815	248117	411561	161407	172405	605967	3281442
24 Other current liabilities.....	18115655	-	*2174	116303	*15440	24934	392350	188759	503203	368062	619306	956515	14928609
25 Loans from stockholders.....	1236442	-	*10886	*20349	*12057	*14812	178313	*110034	31582	*14698	48827	141764	653121
26 Mort, notes, bonds, 1 yr or more.	21377979	-	*6609	*24267	*8177	*65489	280046	278569	385043	479683	598293	977374	18274428
27 Other liabilities.....	10134799	-	*11	*351	*345	*11032	18932	8164	141269	90244	193226	627970	9043966
28 Net worth.....	75788923	-	*-19084	-26977	153794	308060	1533329	1047454	1623617	2064957	3367967	6378053	59357752
29 Capital stock.....	9508225	-	*13176	22658	44986	68523	297436	182430	350435	726891	984693	1957021	4859975
30 Paid-in or capital surplus.....	29340002	-	*18065	*64500	*32238	*9981	161030	237611	530446	769247	2115759	1939779	23461345
31 Retained earnings, appropriated.	*38243	-	-	-	-	-	*5040	*1059	-	-	4511	3629	24004
32 Retained earnings-unappropriated	35983499	-	*-53931	*-129921	84528	177791	517891	317130	461750	353454	177086	2311907	31765816
33 Retained earnings (S CORP).....	2368994	-	*3607	*15804	*3433	*131732	653100	383117	423057	229316	130139	222741	172949
34 Less: Cost of treasury stock..	1450039	-	-	*18	*11391	*79967	101168	*73893	142071	13950	44221	57024	926337
35 Total receipts.....	190249571	999622	*289136	637925	794673	1645007	7715803	4302695	6070712	5843289	8226465	13578045	140146200
36 Business receipts.....	182128100	965444	*276021	616262	789902	1638088	7666428	4272166	5963226	5723325	7879610	13125020	133212610
37 Interest.....	1636872	13642	*38	*1464	*711	2831	7566	7830	25087	24489	57149	86117	1409946
38 Interest on govt. obligations....	172418	*2	-	-	*76	*74	*295	*21	*3531	3302	16602	27201	121314
39 Rents.....	148406	-	-	*831	-	-	*2116	*1293	*3924	*2642	4855	6800	125946
40 Royalties.....	2305774	*1072	-	*22	*1506	-	-	-	*21273	*25045	66190	79879	2110787
41 Net S-T cap gain less net LT loss	16069	-	-	*42	*93	-	*6	-	*473	*71	1286	7952	6148
42 Net L-T cap gain less net ST loss	758766	*2076	-	-	*46	*85	*1306	*318	11588	*21027	114601	70443	537276
43 Net gain, noncapital assets.....	240490	*10032	*11891	*370	*52	*472	2707	825	4708	2946	4328	2648	199511
44 Dividends, domestic corporations.	72903	-	-	-	-	*44	*649	*305	*2215	*1000	1886	9066	57737
45 Dividends, foreign corporations..	1437778	*2033	-	-	-	-	-	*235	5052	*7557	16774	49197	1356930
46 Other receipts.....	1331994	*5320	*1185	*18934	*2286	3407	34735	19703	29635	31886	63185	113723	1007995
47 Total deductions.....	172236557	915406	*283870	575347	753077	1510486	7119410	3997896	5549132	5299036	7437835	12274171	126520891
48 Cost of goods.....	122765993	709972	*148609	*210219	518329	904284	4896020	2988520	3836771	3817320	5288989	8599429	90847509
49 Compensation of officers.....	2107860	19430	*30964	*85285	97947	135759	390115	134823	142171	92434	109341	155110	714483
50 Salaries and wages.....	13588049	48674	*16403	*116287	*32827	152171	638822	246913	501932	421074	614561	1137767	9660617
51 Repairs.....	708615	1469	*1144	*1180	2893	8092	31742	12434	15457	15193	24104	49714	545192
52 Bad debts.....	285796	*592	*1784	*227	*1180	7401	13918	4579	7656	9092	11812	14531	213024
53 Rent paid on business property...	1252303	4045	*9416	25023	20573	21553	82409	25353	53568	41053	45744	68105	855462
54 Taxes paid.....	3083850	10550	*6663	18093	17123	50368	203381	93071	124333	95010	124945	204338	2135975
55 Interest paid.....	2413491	13235	*6758	*15719	*1594	9841	65744	52120	79283	75606	99316	129440	1864835
56 Contributions or gifts.....	120198	*59	*83	*10	*95	*244	4023	305	1358	975	1894	4824	106329
57 Amortization.....	501417	2579	*463	*3377	*944	*250	11155	2972	7895	11468	19890	25258	415167
58 Depreciation.....	6653484	35927	*5807	*10079	5801	21917	127159	85676	145809	129654	204037	440586	5441031
59 Depletion.....	282	-	-	-	-	-	-	-	-	-	-	-	282
60 Advertising.....	1809494	6042	*3849	*3927	*3040	15447	46417	32046	49025	47465	77183	127541	1397511
61 Pension, prof sh, stock, annuity.	1409412	*2700	*2289	*6900	*9946	43724	12325	22208	26712	31138	55943	1195526	1195526
62 Employee benefit programs.....	2684469	*4542	*341	*4405	*9736	11077	74959	46085	72656	91375	103142	205127	2061025
63 Net loss, noncapital assets.....	180954	*6873	-	*748	*380	*24	1800	*2139	3085	4557	5599	10617	145132
64 Other deductions.....	12670891	48716	*51585	78478	33714	162113	488000	258535	485925	420048	676143	1045842	8921792
65 Total receipts less total deducts..	18013014	84216	*5266	62578	41596	134520	596392	304800	521581	544254	788629	1303874	13625309
Constructive taxable income from													
66 related foreign corporations....	957294	*5021	-	-	-	-	-	-	*1155	-	8458	44608	898052
67 Net income, total.....	18797889	89234	*5266	62578	41520	134446	596097	304779	519204	540952	780486	1321281	14402046
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*558	*558	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1068670	*2845	*2096	*17083	*3379	*96118	248980	141124	132823	159881	104555	73034	86753
71 Statutory special deductions, total	1847198	*45618	*596	*33202	*2345	*540	50833	*28141	52248	95550	162909	241626	1133589
72 Net operating loss deduction....	1105921	*44016	*596	*33202	*2345	*510	50379	*27693	46994	87945	152248	195350	464642
73 Dividends received deduction....	741277	*1602	-	-	-	*31	*455	*448	5254	7605	10661	46276	668946
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	15883969	41265	*2574	*12292	*35796	37788	296284	135618	334891	285539	513071	1007145	13181705
76 Income tax before credits, total...	5568922	14828	*386	*2098	*8096	8710	97431	46565	115074	99167	179402	359894	4637272
77 Regular tax.....	5524420	13853	*386	*2098	*8000	8708	97312	45968	114014	97300	176020	350748	4610013
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	22130	*856	-	-	*97	-	*116	*566	899	1590	2584	7984	7438
81 Environmental tax.....	20211	*89	-	-	-	*1	*3	*31	160	279	657	1386	17606
82 Foreign tax credit.....	732296	*1377	-	-	*423	-	*3414	-	*1237	*1915	3834	17389	702707
83 U.S. Possessions tax credit.....	28552	-	-	-	-	-	2256	1115	5533	1186	9100	9362	-
84 Nonconventional source fuel credit.	74	-	-	-	-	-	-	-	-	-	-	-	74
85 General business credit.....	184434	-	-	-	*60	*638	2521	*986	3944	5413	8217	22526	140130
86 Prior year minimum tax credit.....	11306	-	-	-	-	*18	*812	*101	*1107	*296	1402	4007	3563
87 Income tax after credits, total....</													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4708	193	*1200	*783	632	*122	1118	287	166	70	56	47	33
2 Total assets.....	359597790	-	*8993	*147012	233631	*86126	2362787	2061631	2558914	2568558	4045626	7312026	338212485
3 Cash.....	5205134	-	*1957	*34447	53123	*31137	248776	177964	173546	241246	552796	594462	3095678
4 Notes and accounts receivable....	80145820	-	*3072	*21813	*81860	*22779	840113	602652	725559	696610	978561	1519612	74653188
5 Less: Allowance for bad debts.....	2388195	-	-	*44	*19	-	12176	11905	10590	21727	23369	33539	2274825
6 Inventories.....	11657392	-	*561	*22443	*30618	*22159	639317	648415	657298	566537	968534	1385351	6716158
7 U.S. govt. obligations, total.....	2756887	-	-	-	-	-	*6259	*22219	*30285	*5120	15405	187960	2489639
8 Tax-exempt securities.....	6038809	-	-	-	-	-	*1520	-	-	*9878	1258	48718	5977435
9 Other current assets.....	114192313	-	-	*692	*11036	*752	74082	49203	162492	167700	249824	521862	112954670
10 Loans to stockholders.....	235960	-	*553	*25373	*10216	-	22563	*20204	*10	*29393	14718	1425	109686
11 Mortgage and real estate loans....	*3102042	-	-	-	-	-	*238	*6852	-	*4164	-	2513	3088275
12 Other investments.....	67083174	-	-	-	*1910	-	54500	180206	202770	244038	236643	791147	65371960
13 Depreciable assets.....	85433820	-	*27615	*123665	112104	*13825	1007758	901009	1043283	1009069	1391011	3255381	76549098
14 Less: Accumulated depreciation	49367385	-	*24683	*86818	64060	*8695	598274	613514	624326	572481	763946	1676294	44334293
15 Depletable assets.....	22368	-	-	-	-	-	-	-	-	-	29	-	22339
16 Less: Accumulated depletion....	10311	-	-	-	-	-	-	-	-	-	29	-	10282
17 Land.....	582778	-	-	-	*49	-	31032	28708	30399	37629	32734	77514	344714
18 Intangible assets (Amortizable)...	12307335	-	*344	*4802	*491	*8907	18757	69196	198198	109683	345073	466629	11085256
19 Less: Accumulated amortization	2969116	-	*282	*1061	*71	*4903	6897	35699	72640	38020	114488	104101	2590954
20 Other assets.....	25568966	-	*144	*1701	*3625	*164	35219	14302	42630	79718	160873	273388	24964741
21 Total liabilities.....	359597790	-	*8993	*147012	233631	*86126	2362787	2061631	2558914	2568558	4045626	7312026	338212485
22 Accounts payable.....	14997892	-	-	*18379	*28441	*30372	392748	271572	354513	311380	342916	606462	12641110
23 Mort, notes, and bonds under 1 yr	166333011	-	-	*14309	*16509	*950	198105	252724	177234	201473	279215	260427	164932065
24 Other current liabilities.....	25107546	-	*780	*32194	22865	*11223	230613	214520	276286	257476	438483	718169	22904935
25 Loans from stockholders.....	637759	-	*3383	*52199	*6250	-	77788	*13466	*48514	*24938	10948	42629	357644
26 Mort, notes, bonds, 1 yr or more.	58603550	-	-	*40728	*30983	-	274362	244618	320983	284846	506337	1180800	55719893
27 Other liabilities.....	25464023	-	*-3	-	*-0	*5466	35880	34933	64387	75889	170705	272461	24804305
28 Net worth.....	68454011	-	*4834	*-10797	128584	*38116	1153292	1029798	1316997	1412556	2297021	4231078	56852533
29 Capital stock.....	4535086	-	*4379	*8456	17243	*14507	181870	204586	267865	258896	399108	310678	2867499
30 Paid-in or capital surplus.....	21990221	-	*2453	*6057	*12074	*17528	33190	207968	315908	339398	1233143	1549760	18272741
31 Retained earnings, appropriated.	*11472	-	-	-	-	-	*5313	-	*700	*332	-	1050	4078
32 Retained earnings-unappropriated	49175919	-	*5192	*-46281	*82901	*-5341	532114	398736	476890	639334	337285	2300176	44454912
33 Retained earnings (S CORP).....	1858095	-	*260	*20971	*18557	*11422	451065	289394	312197	*186915	350362	126336	90616
34 Less: Cost of treasury stock..	9116782	-	*7450	-	*2191	-	50261	70887	56563	12318	22877	56923	8837312
35 Total receipts.....	135898616	480366	*143057	*306475	872609	*168606	5749532	4046448	4552414	3949396	4897898	9256098	101475717
36 Business receipts.....	116528869	467410	*134928	*296991	849301	*168183	5677886	4004706	4497816	3864339	4760030	8998057	82809220
37 Interest.....	12376421	*2637	*3	*43	*1684	*181	5834	13533	17448	17240	27069	56278	12234472
38 Interest on govt. obligations....	626861	-	-	-	-	-	*1368	*97	*564	*1444	3884	9793	609711
39 Rents.....	132713	42	-	-	-	-	*1226	*816	*648	*3100	2390	4764	119726
40 Royalties.....	841636	171	-	-	-	-	-	*150	*1122	*7212	19279	42796	770906
41 Net S-T cap gain less net LT loss	4718	-	-	-	-	-	-	-	*109	*-0	894	471	3244
42 Net L-T cap gain less net ST loss	144603	484	*1466	-	-	-	*14078	*1179	*562	*881	17085	25630	83238
43 Net gain, noncapital assets.....	1813932	1552	-	-	*18510	*-0	733	*2044	554	3178	9917	4223	1773220
44 Dividends, domestic corporations.	232372	*5975	-	*942	-	-	*396	*275	*2648	*2516	481	2900	216239
45 Dividends, foreign corporations..	1262932	*409	-	-	-	-	-	*1668	*5355	*7112	21245	54987	1172156
46 Other receipts.....	1933558	*1684	*6660	*8500	*3113	*242	48011	21979	25586	42374	35624	56199	1683585
47 Total deductions.....	127526726	431915	*124756	*281030	798688	*138710	5343809	3737236	4189499	3572611	4388395	8420835	96099243
48 Cost of goods.....	66051259	310742	*45032	*106118	477353	*62463	3724090	2671853	2915054	2573759	2829143	5607218	44728433
49 Compensation of officers.....	1190155	*6680	*21001	*32048	57079	*6888	284998	137573	104402	74654	72609	72169	320055
50 Salaries and wages.....	13299523	31447	*21191	*47788	71356	*28127	378424	262260	317315	243011	470853	707284	10720469
51 Repairs.....	1321331	*1480	*1407	*2525	3866	*171	21687	11544	16132	16010	18703	46444	1181362
52 Bad debts.....	933437	*416	-	-	*2856	*24	9313	10693	5416	4242	11449	9266	879762
53 Rent paid on business property...	1733070	7815	*6224	*18736	*18665	*4193	70174	21020	30045	18674	36580	57483	1443461
54 Taxes paid.....	2349393	6617	*5182	*6364	22535	*3216	124957	95042	98373	72599	90418	185969	1638122
55 Interest paid.....	14156842	*5387	*333	*7779	8240	*843	40986	47961	49000	41403	67695	108812	13746405
56 Contributions or gifts.....	101317	*8	*4	-	*20	*4	813	1881	1562	623	844	4371	91185
57 Amortization.....	604427	*261	*41	*436	*202	*392	3644	2052	10397	6908	8431	30673	540990
58 Depreciation.....	11830322	5829	*1345	*13027	15346	*2193	85562	65202	88684	72942	153114	268944	11058133
59 Depletion.....	302	-	-	-	-	-	-	-	-	-	5	-	298
60 Advertising.....	1236514	*4955	*248	*1899	4589	*6724	31727	55955	39641	23560	71658	118470	877087
61 Pension, prof sh, stock, annuity.	611691	*257	-	-	*1791	-	32884	13521	24422	22198	22717	61621	432280
62 Employee benefit programs.....	2231885	*8822	*2372	*2798	*11443	*1190	54020	50914	67666	51471	66081	165765	1749341
63 Net loss, noncapital assets.....	19775	-	-	-	-	*13	*235	635	689	573	2075	5861	9693
64 Other deductions.....	9855484	41198	*20375	*41513	103347	*22270	480293	289131	420701	349985	466018	938486	6682167
65 Total receipts less total deducts..	8371890	48451	*18302	*25445	73921	*29896	405724	309212	362915	376785	509504	835263	5376474
Constructive taxable income from													
66 related foreign corporations....	1721898	-	-	-	-	-	-	-	*1674	-	5589	14423	1700212
67 Net income, total.....	9466927	48451	*18302	*25445	73921	*29896	404356	309115	364025	375341	511209	839893	6466975
68 Net income, Form 1120-A.....	*192	-	*192	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*1269	*1269	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	881374	11312	*7667	*7132	*40145	*22038	238619	128246	120643	*92014	131114	57529	24914
71 Statutory special deductions, total	1229624	*14627	*10376	*14068	*10841	*6527	10766	39282	50164	35252	94842	92530	850348
72 Net operating loss deduction....	923432	*8448	*10376	*13409	*10841	*6527	*10490	37422	44564	*26681	86522	59259	608893
73 Dividends received deduction....	306192	*6179	-	*659	-	-	*276	*1861	*5600	8570	8320	33272	241455
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	7360188	*23869	*258	*4245	*24323	*1330	154971	141776	193218	248285	285268	690934	5591713
76 Income tax before credits, total...	2682669	*8133	*69	*637	*5525	*199	49264	48677	67123	85620	100496	243789	2073135
77 Regular tax.....	2556779	*8012	*39	*637	*5525	*199	48724	48266	65914	84492	98233	240261	1956477
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	114757	-	*30	-	-	-	*540	*391	*772	*949	1907	2794	107373
81 Environmental tax.....	10460	7	-	-	-	-	-	*21	56	180	356	734	9107
82 Foreign tax credit.....	1025693	-	-	-	-	-	1	-	*1182	*653	6870	16786	1000200
83 U.S. Possessions tax credit.....	150560	1693	-	-	-	-	514	6556	10090	7778	2731	33364	87835
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	22046	-	-	*129	*350	*185	*388	*457	*1176	2982	7696	2268	6415
86 Prior year minimum tax credit.....	14800	-	-	-	-	-	*123	*439	*527	*212	2201	886	10412
87 Income tax after credits, total....	1469571	*6441	*69	*508	*5175	*14	48238	41225	54148	73995	80999	190486	968272

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Motor vehicles and
equipment

MAJOR GROUP 26 RETURNS WITH 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.....	1553	*11	*199	-	*119	*319	527	109	75	62	50	36	46
2 Total assets.....	298408024	-	*5687	-	*41039	*249589	1218214	756827	1131376	2180431	3477135	6279187	283068540
3 Cash.....	4165312	-	*887	-	*14527	*49237	109427	44977	92602	256001	243390	189584	3164681
4 Notes and accounts receivable....	114842508	-	*3602	-	*5882	*86854	291440	172277	254044	530115	798745	1490333	111209216
5 Less: Allowance for bad debts.....	611524	-	-	-	-	-	*1568	*1657	*3509	7395	9580	18176	569639
6 Inventories.....	15354546	-	*530	-	*13278	*66614	439514	169964	268532	554723	625713	1136141	12079538
7 U.S. govt. obligations, total....	*6055906	-	-	-	-	-	*2729	-	*6395	*6882	-	-	6039900
8 Tax-exempt securities.....	*1216080	-	-	-	-	-	*59341	-	-	-	12069	79471	1065199
9 Other current assets.....	12932832	-	*70	-	*932	*4157	38870	71732	32307	56831	131175	281526	12315233
10 Loans to stockholders.....	175778	-	*599	-	-	*894	*15424	*3934	*289	*991	1844	13572	138232
11 Mortgage and real estate loans...	*36425	-	-	-	-	-	-	-	-	*1629	-	-	34796
12 Other investments.....	58998363	-	-	-	-	-	*26934	*12720	49253	63853	223250	523832	58098522
13 Depreciable assets.....	125404527	-	*651	-	*14115	*72631	474615	576218	657646	1081226	2362943	3503216	116661265
14 Less: Accumulated depreciation	62980451	-	*651	-	*8037	*37000	266169	319969	290613	511827	1132859	1671452	58741875
15 Depletable assets.....	1749	-	-	-	-	-	-	-	-	-	-	1244	505
16 Less: Accumulated depletion...	1100	-	-	-	-	-	-	-	-	-	-	771	329
17 Land.....	1035105	-	-	-	*300	-	*10030	*4972	13000	25544	29049	74285	877925
18 Intangible assets (Amortizable)...	8224021	-	-	-	*17	*101	*15391	*9203	43181	111011	124800	480323	7439992
19 Less: Accumulated amortization	1335057	-	-	-	*6	*86	*2331	*3782	*15698	19350	24568	46837	1222399
20 Other assets.....	14893004	-	-	-	*31	*6186	*4566	*16237	23949	30198	91166	242895	14477776
21 Total liabilities.....	298408024	-	*5687	-	*41039	*249589	1218214	756827	1131376	2180431	3477135	6279187	283068540
22 Accounts payable.....	48360159	-	*3053	-	*565	*54951	262739	129724	137910	310301	508269	904296	46048351
23 Mort, notes, and bonds under 1 yr	15234849	-	-	-	*1318	*17952	165478	116790	126637	231338	271931	457670	13845735
24 Other current liabilities.....	57044233	-	*453	-	*2045	*29032	102146	34304	125218	183909	316902	688141	55562085
25 Loans from stockholders.....	1123039	-	-	-	*4510	*14071	109400	-	*43124	*139995	12724	140894	658320
26 Mort, notes, bonds, 1 yr or more.	69077487	-	-	-	*14300	*30131	103525	*106944	220993	331075	443804	1023448	66803267
27 Other liabilities.....	31855704	-	-	-	-	*9782	*19354	*5130	15941	53077	118186	2785065	31354561
28 Net worth.....	75712553	-	*2181	-	*18301	*93670	455572	363934	461552	930737	1805320	2785065	68796221
29 Capital stock.....	7787892	-	*199	-	*2881	*3060	54045	3562	93860	144552	369201	850506	6266026
30 Paid-in or capital surplus.....	41656125	-	-	-	-	*535	*29565	*11187	87189	293478	621596	504830	40107745
31 Retained earnings, appropriated.	*22144	-	-	-	-	-	-	-	*13752	-	7042	-	1350
32 Retained earnings-unappropriated	26688106	-	*1983	-	*24004	*51786	220415	*80065	78274	280303	670761	1160247	24120269
33 Retained earnings (S CORP).....	1587913	-	-	-	-	*38290	*167662	296846	*208417	*257837	155514	328409	134939
34 Less: Cost of treasury stock..	2029626	-	-	-	*8585	-	*16116	*27726	*19939	*45432	18793	58927	1834109
35 Total receipts.....	291825769	*960740	*17762	-	*119276	*875321	3832351	1791436	2072504	4665003	6141287	11011368	260338721
36 Business receipts.....	265073186	*929526	*17762	-	*117743	*870202	3794131	1778222	2059861	4601293	6036768	10836720	234030959
37 Interest.....	10030015	*3959	-	-	*59	*391	3748	*390	3301	14521	19160	56889	9927595
38 Interest on govt. obligations....	121184	-	-	-	-	-	*2537	*57	-	*913	2974	3579	111125
39 Rents.....	8700745	11	-	-	-	-	*3056	*109	*120	*1559	1059	9133	8685699
40 Royalties.....	286831	47	-	-	-	-	*2016	-	-	*2099	2678	10560	269432
41 Net S-T cap gain less net LT loss	*30658	-	-	-	-	-	-	*70	-	-	-	125	30463
42 Net L-T cap gain less net ST loss	253269	13313	-	-	-	-	*414	*92	*46	*989	32978	18697	186740
43 Net gain, noncapital assets.....	3354453	*4802	-	-	-	*2782	*4304	*373	897	13786	10824	8077	3308607
44 Dividends, domestic corporations..	113472	-	-	-	-	-	*2317	*3	*2	*524	7440	6798	96389
45 Dividends, foreign corporations..	440338	-	-	-	-	-	-	-	-	*6301	1758	8821	423457
46 Other receipts.....	3421618	*9082	-	-	*1473	*1947	19828	12119	8277	23017	25648	51970	3268255
47 Total deductions.....	283206878	*915100	*16359	-	*110171	*827270	3673056	1697923	1892714	4460654	5765546	10526924	253321161
48 Cost of goods.....	213296026	*748168	*13288	-	*72716	*632318	3008172	1291083	1507023	3695970	4784078	8653740	188889471
49 Compensation of officers.....	603581	*4490	-	-	*4305	*29543	115071	42237	24506	36166	34139	48500	264625
50 Salaries and wages.....	8334584	*29832	-	-	*1938	*32232	146853	106453	75246	161691	180770	420717	7178851
51 Repairs.....	2237229	*1261	-	-	*1072	*1424	17674	6406	3253	4473	20406	35250	2146012
52 Bad debts.....	575310	*10630	-	-	-	*2270	5794	*127	1841	2710	3889	13785	534265
53 Rent paid on business property...	1733562	*3259	-	-	*1903	*12584	14535	*13976	4416	13472	19344	34908	1615165
54 Taxes paid.....	3737441	*14863	*128	-	*3190	*30338	66907	47143	29630	68547	102946	134576	3239174
55 Interest paid.....	10649700	*20028	*8	-	*1535	*5271	26557	13405	29259	65238	60367	143250	10284781
56 Contributions or gifts.....	58565	*69	-	-	*28	-	941	*60	263	656	1461	3685	51404
57 Amortization.....	259685	*1411	-	-	*3	*51	*874	*1465	2247	6900	6001	22325	218407
58 Depreciation.....	19030855	*34842	*311	-	*1936	*9002	45233	50349	68903	110712	242474	321467	18145627
59 Depletion.....	25145	-	-	-	-	-	-	-	-	-	4098	153	20894
60 Advertising.....	2220027	*757	*201	-	*148	*4139	22361	1565	14073	28112	17186	37872	2093613
61 Pension, prof sh, stock, annuity.	1802904	*1068	-	-	-	*2886	10155	*3324	4118	13169	17838	45217	1705129
62 Employee benefit programs.....	5139836	*5249	-	-	-	*13670	29850	20518	16225	39170	77663	194651	4742840
63 Net loss, noncapital assets.....	20506	252	-	-	-	-	*307	*109	*149	906	2267	3991	12525
64 Other deductions.....	13481921	*38920	*2424	-	*21396	*51544	161772	99703	111564	212762	190619	412839	12178379
65 Total receipts less total deducts.: Constructive taxable income from	8618891	*45640	*1403	-	*9105	*48051	159294	93514	179790	204349	375741	484444	7017560
66 related foreign corporations.....	2009592	-	-	-	-	-	-	-	-	*1488	-	3206	2004897
67 Net income, total.....	10507299	*45640	*1403	-	*9105	*48051	156758	93457	179790	204923	372768	484071	8911333
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	467583	203	-	-	-	*33153	*55586	80211	*86935	*70041	24012	87501	29940
71 Statutory special deductions, total	1042872	14089	-	-	*2214	-	*15161	*2	*15246	9593	65686	93347	827535
72 Net operating loss deduction.....	878613	14089	-	-	*2214	-	*12844	-	*15244	*8812	57194	85628	682588
73 Dividends received deduction....	164259	-	-	-	-	-	*2317	*2	*1	*781	8492	7719	144947
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	8998440	*31348	*1403	-	*6891	*14898	87586	*13243	77610	125290	283070	303223	8053879
76 Income tax before credits, total...	3182124	*10799	*210	-	*1151	*3858	29014	*5030	27783	43481	103912	111254	2845633
77 Regular tax.....	3138949	*10696	*210	-	*1151	*3858	28522	*4515	26300	42633	97297	105321	2818445
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	29642	68	-	-	-	-	*492	*510	*1245	*540	6257	5438	15092
81 Environmental tax.....	13122	*35	-	-	-	-	-	*4	*49	112	359	466	12096
82 Foreign tax credit.....	625982	44	-	-	-	-	-	-	-	*1335	53	4782	619767
83 U.S. Possessions tax credit.....	12268	-	-	-	-	-	-	-	-	-	4119	8149	-
84 Nonconventional source fuel credit.	33	-	-	-	-	-	-	-	-	-	-	1	32
85 General business credit.....	104362	597	-	-	-	-	-	-	*14	*102	623	1601	101425
86 Prior year minimum tax credit....	460214	*90	-	-	-	-	*79	-	*288	*1760	1805	3287	452905
87 Income tax after credits, total....	1979185	*10067	*210	-	*1151	*3858	28935	*5030	27481	40284	97312	93433	1671424

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	2515	*18	*804	*400	*380	*140	446	149	91	24	17	18	29
2 Total assets.....	116384791	-	*6900	*73764	*136300	*114594	984114	1006313	1463669	926453	1376302	3276363	107020018
3 Cash.....	3735232	-	*1430	*18621	*15029	*9843	91885	111187	98919	45971	147675	227690	2966982
4 Notes and accounts receivable....	28963069	-	*10	*34877	*32585	*40457	189321	254129	351617	209021	291556	728908	26830589
5 Less: Allowance for bad debts.....	686822	-	-	-	*84	-	*2473	*611	9817	*2566	4837	14604	651830
6 Inventories.....	18368213	-	*2204	*1054	*43520	*27338	321983	294237	362996	312336	217094	734343	16051107
7 U.S. govt. obligations, total....	*820414	-	-	-	-	-	-	-	*23795	-	-	-	796619
8 Tax-exempt securities.....	*136264	-	-	-	-	-	*3286	-	-	-	-	12938	120041
9 Other current assets.....	5091050	-	-	*1822	*744	*809	36138	28957	59849	104005	90238	200350	4568137
10 Loans to stockholders.....	777324	-	*2667	*507	*31	*5357	*12813	*15025	*11902	*356	249	-	728418
11 Mortgage and real estate loans...	*341618	-	-	-	-	*4187	*1904	*11993	*1350	-	-	509	321675
12 Other investments.....	16257448	-	-	-	*243	*4411	*30769	*38106	77866	65120	63919	314668	15662346
13 Depreciable assets.....	47331250	-	*5726	*75170	*62279	*17804	565003	514310	746568	319649	771481	1361586	42891673
14 Less: Accumulated depreciation	27452832	-	*5520	*60624	*39737	*9212	325843	354274	381100	169306	393004	720558	24993654
15 Depletable assets.....	182272	-	-	-	-	-	-	-	-	-	-	-	182272
16 Less: Accumulated depletion...	41117	-	-	-	-	-	-	-	-	-	-	-	41117
17 Land.....	1175212	-	-	-	*10133	*9275	*23363	*11857	41561	11440	44953	34643	987986
18 Intangible assets (Amortizable)...	9830433	-	*1132	*12	*13022	*3276	*44941	*20906	*63118	*27671	80169	270341	9305845
19 Less: Accumulated amortization	1127372	-	*721	*12	*1497	*1367	*4019	*6539	*34416	*10322	12230	41714	1014535
20 Other assets.....	12683136	-	-	*27	*2337	*31	*2415	-4956	67030	49460	13078	79041	167261
21 Total liabilities.....	116384791	-	*6900	*73764	*136300	*114594	984114	1006313	1463669	926453	1376302	3276363	107020018
22 Accounts payable.....	10400345	-	*1245	*15672	*41011	*31985	167133	135746	210156	111541	140684	466634	9078539
23 Mort, notes, and bonds under 1 yr	8114111	-	-	*2518	*2557	*5030	114984	74223	180802	60472	118879	167303	7387344
24 Other current liabilities.....	15772957	-	*581	*6637	*3817	*16002	98834	72407	129560	128525	180828	489437	14646329
25 Loans from stockholders.....	1434611	-	*2266	-	*9113	*14025	*52480	*86856	*17880	*6751	9162	5839	1230238
26 Mort, notes, bonds, 1 yr or more.	24508462	-	-	*6642	*37288	*7817	149677	*65356	410727	176987	200257	711283	22742428
27 Other liabilities.....	21045420	-	*220	-	-	*2841	*1179	*11785	58769	19701	91295	107011	20691718
28 Net worth.....	35108884	-	*3029	*42296	*42515	*36894	402186	559939	455775	422476	635196	1265155	31243422
29 Capital stock.....	6563761	-	*1662	*3812	*3855	*4869	45253	118363	59919	74625	89563	192342	5969499
30 Paid-in or capital surplus.....	7434172	-	*5624	-	-	*13022	*65384	77315	152649	113333	273318	735442	5998085
31 Retained earnings, appropriated.	167024	-	-	-	-	-	-	-	-	-	-	-	167024
32 Retained earnings-unappropriated	23942468	-	*1270	-	*11663	*5414	*100140	263990	193874	206802	208753	440734	22512366
33 Retained earnings (S CORP).....	1006114	-	*2987	*38484	*26996	*13589	211239	*136575	*162428	*60582	77409	281800	-
34 Less: Cost of treasury stock..	4004654	-	-	-	-	-	-	-	-	-	-	-	-
35 Total receipts.....	138130947	*276457	*63553	*198380	*611722	*480068	2324633	1779881	2924213	1430205	1999555	5453454	120588826
36 Business receipts.....	130947332	*87093	*63500	*198380	*611692	*450930	2306455	1737604	2872635	1358140	1961020	5322973	113976911
37 Interest.....	2706572	*1842	-	-	-	*743	*1736	3262	6873	14055	11751	33751	2632559
38 Interest on govt. obligations....	22949	*31	-	-	-	-	*305	*135	*793	*147	1268	3295	16975
39 Rents.....	905278	-	-	-	-	-	*2042	*330	11882	*9672	3975	12113	865262
40 Royalties.....	578768	-	-	-	-	-	-	*1266	-	*2142	1855	3380	107124
41 Net S-T cap gain less net LT loss	*17478	-	-	-	-	-	-	*32	-	-	-	-	17446
42 Net L-T cap gain less net ST loss	346835	*799	-	-	-	-	-	*126	*63	*929	-	8563	336355
43 Net gain, noncapital assets.....	694401	*186479	-	-	-	*3225	*27	*18472	*4035	*697	585	2024	478859
44 Dividends, domestic corporations.	35126	*5	-	-	-	-	-	*11	*239	*1084	47	2257	31482
45 Dividends, foreign corporations..	611142	-	-	-	-	-	-	-	-	302	185	4761	605894
46 Other receipts.....	1265067	*209	*53	-	*30	*25171	14068	18642	27693	43039	18868	60337	1056958
47 Total deductions.....	131398794	*225668	*59276	*184039	*581167	*420154	2216959	1666762	2764420	1313780	1877116	5144564	114944887
48 Cost of goods.....	97264739	*36213	*25984	*84064	*415277	*330504	1659787	1292826	2066640	1044613	1441674	4204222	84662934
49 Compensation of officers.....	640267	*1151	*16291	*8030	*19021	*8264	45482	39609	55250	21160	23105	40082	362820
50 Salaries and wages.....	8965813	*3969	-	*35839	*19698	*21730	146418	79042	164767	51017	80069	157696	8205567
51 Repairs.....	850293	*305	*25	*672	*3173	*495	6535	5690	13378	4395	8552	19853	787219
52 Bad debts.....	292245	*40	-	-	*1102	*9967	3038	3192	6729	2225	2926	11360	251666
53 Rent paid on business property...	982544	*859	*2501	*15374	*6210	*1020	14931	14809	19247	3872	6657	22274	847490
54 Taxes paid.....	2869953	*1276	*1618	*6948	*12032	*8451	61762	42032	84613	23224	41345	104945	2481706
55 Interest paid.....	3309563	*989	-	*413	*6834	*1242	28456	16899	54118	21172	33552	99460	3046429
56 Contributions or gifts.....	84236	*1	-	-	*190	*72	*501	*189	1228	*554	815	1925	78759
57 Amortization.....	337469	4516	*185	*237	*937	*17	*2513	*770	6117	1926	10611	9907	299734
58 Depreciation.....	3677895	*8146	*64	*1324	*6186	*4763	47173	29461	57076	30940	65729	95315	3331719
59 Depletion.....	29240	-	-	-	-	-	-	-	-	-	-	-	29240
60 Advertising.....	414086	*463	*472	*157	*17213	*4146	17033	16484	18910	7681	7695	11980	311851
61 Pension, prof sh, stock, annuity.	1018093	24891	-	*2474	-	*305	*5219	3046	17761	*5555	6499	30530	921815
62 Employee benefit programs.....	2858178	64334	-	*3634	*3563	*1766	23568	34817	55502	21618	21749	95735	2531892
63 Net loss, noncapital assets.....	79660	-	-	-	-	-	*342	-	*1995	*521	372	1010	75421
64 Other deductions.....	7724520	*78515	*12137	*24871	*69732	*27412	154201	87895	141090	73308	125766	238270	6691323
65 Total receipts less total deducts..	6732153	*50789	*4276	*14341	*30554	*59914	107674	113119	159793	116425	122439	308890	5643939
Constructive taxable income from													
66 related foreign corporations.....	566268	-	-	-	-	-	-	-	-	-	-	1153	565114
67 Net income, total.....	7275472	*50758	*4276	*14341	*30554	*59914	107369	112984	159000	116278	121171	306748	6192078
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*892	*892	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	449358	-	*3651	*14341	*24784	*35622	83493	*62271	*76605	*46547	14206	87838	-
71 Statutory special deductions, total	812485	*48964	*296	-	*519	-	*1640	*10009	*13913	*8477	25563	26008	677095
72 Net operating loss deduction....	475763	48961	*296	-	*519	-	*1640	*10001	*13746	*7310	25344	20297	347648
73 Dividends received deduction....	336722	*3	-	-	-	-	-	*8	*168	*1167	219	5710	329447
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	6023196	*1794	*329	-	*5251	*24292	*22235	40704	68481	61254	81403	193057	5524396
76 Income tax before credits, total...	2132690	*2071	*49	-	*788	*7658	*6940	13803	24101	21086	28897	67908	1959389
77 Regular tax.....	2101971	*439	*49	-	*788	*7658	*6940	13519	23279	20827	27962	67146	1933364
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	7	-	-	-	-	-	-	-	-	-	-	-	7
80 Alternative minimum tax.....	17111	1602	-	-	-	-	-	*282	*803	*207	557	505	13155
81 Environmental tax.....	7867	30	-	-	-	-	-	*2	*18	*52	118	233	7414
82 Foreign tax credit.....	330954	-	-	-	-	-	-	*92	*95	*95	40	3218	327509
83 U.S. Possessions tax credit.....	461	-	-	-	-	-	197	-	265	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	30364	-	-	-	-	*63	*22	*166	*1884	*35	1664	408	26122
86 Prior year minimum tax credit....	33012	-	-	-	-	-	-	-	*831	*389	1036	2866	27889
87 Income tax after credits, total....	1737897	*2071	*49	-	*788	*7595	*6721	13545	21121	20566	26157	61416	1577869

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 missiles and parts

MINOR INDUSTRY 3725 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.....	564	***	-	***	*126	*19	*77	*76	39	*4	7	4	17	
2 Total assets.....	92231327	-	-	***	*48766	*17390	*125789	*508309	587471	*145449	535852	713927	89506134	
3 Cash.....	1790396	-	-	***	*794	*785	*18590	*12976	20210	*19993	31699	33408	1638643	
4 Notes and accounts receivable....	22590996	-	-	***	*5279	*844	*37231	*158837	114135	*41158	100183	106922	22001832	
5 Less: Allowance for bad debts.....	618962	-	-	***	*84	-	-	*449	5751	136	1618	1846	609077	
6 Inventories.....	14114572	-	-	***	*24757	*616	*22120	*192030	214163	*28064	80380	157837	13394603	
7 U.S. govt. obligations, total....	*817329	-	-	***	-	-	-	-	*23795	-	-	-	793533	
8 Tax-exempt securities.....	*136264	-	-	***	-	-	*3286	-	-	-	-	12938	120041	
9 Other current assets.....	3283697	-	-	***	*744	-	*3347	*12846	23297	*10788	31088	24975	3174975	
10 Loans to stockholders.....	249842	-	-	***	-	-	*493	*7216	*8927	-	-	-	232699	
11 Mortgage and real estate loans....	*333402	-	-	***	-	-	*1904	*9697	-	-	-	127	321675	
12 Other investments.....	14210809	-	-	***	-	*4411	*19872	*25564	*35220	*18431	46523	76159	13984629	
13 Depreciable assets.....	37991641	-	-	***	*18989	*1899	*113427	*326302	200679	*68493	325865	396352	36497953	
14 Less: Accumulated depreciation	22642974	-	-	***	*10444	*440	*99477	*246840	96769	*43767	162461	272144	21671178	
15 Depletable assets.....	59950	-	-	***	-	-	-	-	-	-	-	-	59950	
16 Less: Accumulated depletion....	8985	-	-	***	-	-	-	-	-	-	-	-	8985	
17 Land.....	850547	-	-	***	-	*9275	*4528	*427	*4004	277	7849	15168	809019	
18 Intangible assets (Amortizable)...	8926172	-	-	***	*9781	-	*1456	*7879	*28558	6863	57234	100529	8713860	
19 Less: Accumulated amortization	910519	-	-	***	*1050	-	*993	*3351	*16613	5065	9694	3123	870618	
20 Other assets.....	11057151	-	-	***	-	-	*4	*5175	33616	350	28803	66625	10922579	
21 Total liabilities.....	92231327	-	-	***	*48766	*17390	*125789	*508309	587471	*145449	535852	713927	89506134	
22 Accounts payable.....	6246171	-	-	***	*9082	*2490	*10027	*103648	85980	3656	30042	28228	5964200	
23 Mort, notes, and bonds under 1 yr	6630182	-	-	***	*2557	-	*964	*45115	72444	1006	60356	23006	6424734	
24 Other current liabilities.....	13547614	-	-	***	*761	*57	*1752	*28478	67367	*25650	51760	108951	13257919	
25 Loans from stockholders.....	113760	-	-	***	*5209	*4401	-	*25630	*11447	-	9162	-	57910	
26 Mort, notes, bonds, 1 yr or more.	21620761	-	-	***	*19923	*7436	*3454	*37682	207709	-	112262	171703	21060591	
27 Other liabilities.....	17444947	-	-	***	-	-	*-0	*397	*30492	*3310	71038	64899	17274811	
28 Net worth.....	26627891	-	-	***	*11234	*3006	*109591	*267360	112033	*111828	201230	317139	25465969	
29 Capital stock.....	5737324	-	-	***	*1914	*1148	*14027	*4309	42294	*3838	79111	36206	5552157	
30 Paid-in or capital surplus.....	3483894	-	-	***	-	-	*-9721	*25415	72568	*2573	100164	168738	3124156	
31 Retained earnings, appropriated.	145626	-	-	***	-	-	-	-	-	-	-	-	145626	
32 Retained earnings-unappropriated	19977382	-	-	***	*9320	*1858	*20907	*149661	55831	*106607	-18641	312665	19339174	
33 Retained earnings (S CORP).....	316760	-	-	***	-	-	*97077	*87975	*35011	29357	41158	-	-	
34 Less: Cost of treasury stock..	3033095	-	-	***	-	-	*12700	-	*93671	*30547	562	200471	2695144	
35 Total receipts.....	105681800	***	-	***	*150026	*72603	*248430	*955038	1020375	*210809	543290	651884	101669843	
36 Business receipts.....	99869600	***	-	***	*150026	*72217	*248027	*948310	995492	*179028	536525	603194	95978519	
37 Interest.....	2448131	***	-	***	-	-	-	*1363	2231	*1763	2907	17221	2421455	
38 Interest on govt. obligations....	*9102	-	-	***	-	-	*305	-	-	-	528	465	7804	
39 Rents.....	766713	-	-	***	-	-	-	-	*6504	*26	20	8760	751403	
40 Royalties.....	378717	-	-	***	-	-	-	*1266	-	-	183	451	376817	
41 Net S-T cap gain less net LT loss	*17186	-	-	***	-	-	-	*26	-	-	-	-	17160	
42 Net L-T cap gain less net ST loss	282665	-	-	***	-	-	-	*62	*10	*929	-	7589	274075	
43 Net gain, noncapital assets.....	372161	-	-	***	-	-	-	*34	*3531	93	19	1301	367185	
44 Dividends, domestic corporations.	18407	-	-	***	-	-	-	-	-	*4	-0	2156	16246	
45 Dividends, foreign corporations..	581414	-	-	***	-	-	-	-	-	-	-	2516	578898	
46 Other receipts.....	937704	***	-	***	-	*387	*98	*3977	12607	*28967	3108	8231	880280	
47 Total deductions.....	100902330	***	-	***	*147020	*72376	*221469	*913624	951586	*159926	516456	603065	97184772	
48 Cost of goods.....	73152532	***	-	***	*103921	*65782	*143978	*701795	685758	*127720	355192	392397	70516233	
49 Compensation of officers.....	373623	***	-	***	*5667	*689	*11405	*27484	17046	*3740	10027	10301	286428	
50 Salaries and wages.....	7673935	***	-	***	*5144	*1969	*20502	*45911	65425	*3519	22963	20833	7465480	
51 Repairs.....	725313	***	-	***	*635	*45	*80	*1431	4240	*86	1034	7443	709776	
52 Bad debts.....	256348	-	-	***	*402	-	-	*786	3658	*1287	1442	8061	240711	
53 Rent paid on business property...	852926	***	-	***	*5101	*598	*3265	*7124	8548	*116	1780	9535	810819	
54 Taxes paid.....	2262732	***	-	***	*2511	*326	*10008	*27132	26538	*4583	13716	23261	2149595	
55 Interest paid.....	2810659	***	-	***	*561	*593	*457	*8886	27338	*256	18167	30626	2722847	
56 Contributions or gifts.....	69538	-	-	***	*189	-	-	*172	*97	*308	49	69	68653	
57 Amortization.....	303458	***	-	***	*698	-	*85	*457	*3154	*325	9048	1691	283248	
58 Depreciation.....	3007328	***	-	***	*3502	*69	*3010	*17647	17176	*3113	32892	21250	2900062	
59 Depletion.....	20261	-	-	***	-	-	-	-	-	-	-	-	20261	
60 Advertising.....	258761	-	-	***	*2683	*260	*1032	*410	2179	*770	1168	1335	248925	
61 Pension, prof sh, stock, annuity.	823589	-	-	***	-	-	-	*1422	*4283	310	3149	8996	802955	
62 Employee benefit programs.....	2287269	***	-	***	*2344	-	*8234	*29405	17791	*3242	6787	17610	2198421	
63 Net loss, noncapital assets.....	66760	-	-	***	-	-	-	-	*1770	-	204	401	64385	
64 Other deductions.....	5957300	***	-	***	*13663	*2046	*19413	*43562	66584	*10550	38839	49255	5695972	
65 Total receipts less total deducts..	4779470	***	-	***	*3006	*227	*26961	*41414	68789	*50882	26833	48819	4485071	
Constructive taxable income from														
66 related foreign corporations.....	548073	-	-	***	-	-	-	-	-	-	-	505	547568	
67 Net income, total.....	5318440	***	-	***	*3006	*227	*26656	*41414	68789	*50882	26305	48859	5024835	
68 Net income, Form 1120-A.....	-	-	-	***	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	***	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	117259	-	-	***	-	-	*20519	*28421	*27653	34476	2554	-	-	
71 Statutory special deductions, total	582725	***	-	***	*519	-	-	*371	*6390	*3	21217	4025	526369	
72 Net operating loss deduction....	277280	***	-	***	*519	-	-	*371	*6390	-	21217	-	224952	
73 Dividends received deduction....	305445	-	-	***	-	-	-	-	-	*3	-0	4025	301417	
74 Public utility div paid deduction	-	-	-	***	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	4627869	-	-	***	*2486	*227	*6137	*12622	*34746	*16404	2534	44834	4507879	
76 Income tax before credits, total...	1638895	***	-	***	*373	*34	*2087	*3972	11913	*5590	1463	15513	1596357	
77 Regular tax.....	1617862	-	-	***	*373	*34	*2087	*3972	*11830	*5577	862	15439	1577688	
78 Personal holding company tax....	-	-	-	***	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	3	-	-	***	-	-	-	-	-	-	-	-	3	
80 Alternative minimum tax.....	10621	***	-	***	-	-	-	-	*68	-	557	-	8432	
81 Environmental tax.....	6071	***	-	***	-	-	-	-	*15	*13	28	49	5937	
82 Foreign tax credit.....	322740	-	-	***	-	-	-	*92	-	-	-	2582	320066	
83 U.S. Possessions tax credit.....	265	-	-	***	-	-	-	-	265	-	-	-	-	
84 Nonconventional source fuel credit.	-	-	-	***	-	-	-	-	-	-	-	-	-	
85 General business credit.....	24978	-	-	***	-	-	-	*74	*1008	*2	-	295	23599	
86 Prior year minimum tax credit.....	*29607	-	-	***	-	-	-	-	*636	-	36	1355	27580	
87 Income tax after credits, total....	1261305	***	-	***	*373	*34	*2087	*3806	10004	*5587	1426	11281	1225113	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	998	***	*407	***	-	*75	219	*41	*32	**	4	**	***
2 Total assets.....	13143035	***	*3421	***	-	*55049	465530	*287114	*536399	**	420095	**	***
3 Cash.....	1484415	***	*919	***	-	*6435	43563	*70205	*56637	**	81458	**	***
4 Notes and accounts receivable....	3899746	***	*10	***	-	*30494	71748	*64626	*128220	**	88127	**	***
5 Less: Allowance for bad debts.....	16496	***	-	***	-	-	*1249	*162	*2804	-	534	**	***
6 Inventories.....	2200535	***	*2204	***	-	*3654	*150615	*46784	*61006	-	4994	**	***
7 U.S. govt. obligations, total....	3085	***	-	***	-	-	-	-	-	-	-	-	***
8 Tax-exempt securities.....	-	***	-	***	-	-	-	-	-	-	-	-	***
9 Other current assets.....	1123445	***	-	***	-	-	*23070	*14913	*29397	**	44624	**	***
10 Loans to stockholders.....	*49508	***	-	***	-	*5357	*12319	*4375	*2889	**	-	-	***
11 Mortgage and real estate loans....	*4362	***	-	***	-	*4187	-	-	*175	-	-	-	***
12 Other investments.....	1237841	***	-	***	-	-	*7830	*3673	*34259	**	14388	**	***
13 Depreciable assets.....	4644222	***	*5726	***	-	*9446	297558	*133977	*349907	**	304279	**	***
14 Less: Accumulated depreciation	2771951	***	*5520	***	-	*6941	156174	*87944	*184690	**	164461	**	***
15 Depletable assets.....	104877	***	-	***	-	-	-	-	-	-	-	-	***
16 Less: Accumulated depletion....	27339	***	-	***	-	-	-	-	-	-	-	-	***
17 Land.....	174633	***	-	***	-	-	*15320	*10533	*29639	**	25670	**	***
18 Intangible assets (Amortizable)..	495597	***	*204	***	-	*618	*916	*12822	*29832	-	704	-	***
19 Less: Accumulated amortization	158800	***	*204	***	-	*618	*741	*3070	*17146	-	393	-	***
20 Other assets.....	695354	***	*81	***	-	*2416	*755	*16380	*19079	**	21238	**	***
21 Total liabilities.....	13143035	***	*3421	***	-	*55049	465530	*287114	*536399	**	420095	**	***
22 Accounts payable.....	2499282	***	-	***	-	*26422	69254	*24013	*82025	**	35895	**	***
23 Mort, notes, and bonds under 1 yr	676577	***	-	***	-	-	*77969	*28903	*35988	**	27816	**	***
24 Other current liabilities.....	1045398	***	*581	***	-	*5321	67757	*36649	*46433	**	75860	**	***
25 Loans from stockholders.....	984771	***	-	***	-	*805	*20088	*61227	*4304	-	-	-	***
26 Mort, notes, bonds, 1 yr or more.	703691	***	-	***	-	-	*57605	*15960	*154267	**	25324	**	***
27 Other liabilities.....	2957356	***	-	***	-	*2841	*410	*11389	*25733	**	14444	**	***
28 Net worth.....	4275960	***	*2840	***	-	*19661	172447	*108973	*187648	**	240756	**	***
29 Capital stock.....	373208	***	*204	***	-	*1645	7685	*28402	*13305	**	1672	**	***
30 Paid-in or capital surplus.....	2449031	***	*5624	***	-	*9336	*61529	*5223	*77088	**	48791	**	***
31 Retained earnings, appropriated.	21398	***	-	***	-	-	-	-	-	-	-	-	***
32 Retained earnings-unappropriated	1984248	***	-	***	-	*1372	*60291	*89946	*60784	**	176658	**	***
33 Retained earnings (S CORP).....	164646	***	*-2987	***	-	*7307	*45257	*21706	*54138	-	26921	-	***
34 Less: Cost of treasury stock..	716570	***	-	***	-	-	*2315	*36304	*17668	**	13286	**	***
35 Total receipts.....	13382795	***	*48819	***	-	*152607	989445	*488425	*1214327	**	458335	**	***
36 Business receipts.....	12785360	***	*48766	***	-	*124313	978291	*456957	*1190703	**	449082	**	***
37 Interest.....	116843	***	-	***	-	*743	*1581	*407	*3548	**	5353	**	***
38 Interest on govt. obligations....	*9556	***	-	***	-	-	-	-	*793	-	607	**	***
39 Rents.....	*44459	***	-	***	-	-	-	*330	*4969	**	-	-	***
40 Royalties.....	7996	***	-	***	-	-	-	-	-	-	-	-	***
41 Net S-T cap gain less net LT loss	*6	***	-	***	-	-	-	*6	-	-	-	-	***
42 Net L-T cap gain less net ST loss	*59345	***	-	***	-	-	-	*64	*54	-	-	-	***
43 Net gain, noncapital assets.....	226574	***	-	***	-	*3225	*27	*18413	*501	**	554	**	***
44 Dividends, domestic corporations.	*15521	***	-	***	-	-	-	-	*239	-	47	**	***
45 Dividends, foreign corporations..	19861	***	-	***	-	-	-	-	-	-	185	-	***
46 Other receipts.....	97274	***	*53	***	-	*24327	*9546	*12249	*13520	**	2506	**	***
47 Total deductions.....	12567327	***	*45168	***	-	*108053	966578	*452862	*1165931	**	409444	**	***
48 Cost of goods.....	10056862	***	*16402	***	-	*65921	671221	*349695	*881479	**	286057	**	***
49 Compensation of officers.....	135598	***	*16291	***	-	*7576	*20409	*5941	*23067	**	5769	**	***
50 Salaries and wages.....	381771	***	-	***	-	*5784	81246	*18588	*55832	**	26551	**	***
51 Repairs.....	28519	***	-	***	-	*429	*4234	*3192	*8098	**	5844	**	***
52 Bad debts.....	22104	***	-	***	-	*7332	*1555	*2070	*2160	**	80	**	***
53 Rent paid on business property....	53448	***	*2241	***	-	*423	7915	*4692	*8144	**	3365	**	***
54 Taxes paid.....	278640	***	*1544	***	-	*4235	28222	*10652	*38812	**	12490	**	***
55 Interest paid.....	212971	***	-	***	-	*432	*13367	*7768	*17661	**	4903	**	***
56 Contributions or gifts.....	4744	***	-	***	-	*72	*42	*13	*1110	**	150	**	***
57 Amortization.....	14423	***	-	***	-	-	*78	*286	*2721	-	124	**	***
58 Depreciation.....	235039	***	*64	***	-	*2838	29910	*7694	*24423	**	15222	**	***
59 Depletion.....	7418	***	-	***	-	-	-	-	-	-	-	-	***
60 Advertising.....	62048	***	*23	***	-	*590	*9826	*12478	*12634	**	606	**	***
61 Pension, prof sh, stock, annuity.	125929	***	-	***	-	*305	*4155	*1104	*8117	-	1392	**	***
62 Employee benefit programs.....	307747	***	-	***	-	*852	*12256	*4643	*28639	**	4382	**	***
63 Net loss, noncapital assets.....	*599	***	-	***	-	-	*342	-	*202	-	-	-	***
64 Other deductions.....	639467	***	*8604	***	-	*11265	81799	*24044	*52831	**	42510	**	***
65 Total receipts less total deducts..	815468	***	*3651	***	-	*44554	22867	*35563	*48396	**	48890	**	***
Constructive taxable income from													
66 related foreign corporations....	474	***	-	***	-	-	-	-	-	-	-	-	***
67 Net income, total.....	806387	***	*3651	***	-	*44554	22867	*35563	*47603	**	48283	**	***
68 Net income, Form 1120-A.....	-	***	-	***	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	*892	***	-	***	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	78543	***	*3651	***	-	*21114	*11418	*13056	*18038	-	561	-	***
71 Statutory special deductions, total	196888	***	-	***	-	-	*1640	*7726	*7377	-	4346	**	***
72 Net operating loss deduction.....	168473	***	-	***	-	-	*1640	*7726	*7210	-	4128	**	***
73 Dividends received deduction....	*28415	***	-	***	-	-	-	-	*168	-	219	**	***
74 Public utility div paid deduction	-	***	-	***	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	530956	***	-	***	-	*23440	*9809	*14781	*22188	**	43377	**	***
76 Income tax before credits, total...	189537	***	-	***	-	*7530	*2983	*5308	*8283	**	15050	**	***
77 Regular tax.....	184058	***	-	***	-	*7530	*2983	*5024	*7544	**	14986	**	***
78 Personal holding company tax.....	-	***	-	***	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	4	***	-	***	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	*3578	***	-	***	-	-	-	*282	*736	-	-	-	***
81 Environmental tax.....	738	***	-	***	-	-	-	*2	*4	**	57	**	***
82 Foreign tax credit.....	1680	***	-	***	-	-	-	-	-	-	-	-	***
83 U.S. Possessions tax credit.....	197	***	-	***	-	-	197	-	-	-	-	-	***
84 Nonconventional source fuel credit.	-	***	-	***	-	-	-	-	-	-	-	-	***
85 General business credit.....	*1655	***	-	***	-	-	*22	-	*738	-	838	**	***
86 Prior year minimum tax credit.....	*203	***	-	***	-	-	-	-	*196	-	7	-	***
87 Income tax after credits, total....	185803	***	-	***	-	*7530	*2764	*5308	*7349	**	14205	**	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 transportation equipment,
except motor vehicles

MINOR INDUSTRY 3798 RETURNS WITH 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.....	953	*8	*397	-	*253	*46	*150	*32	*20	20	***	***	***
2 Total assets.....	11010428	-	*3479	-	*87534	*42155	*392795	*210890	*339800	781004	***	***	***
3 Cash.....	460421	-	*510	-	*14235	*2623	*29731	*28006	*22071	25978	***	***	***
4 Notes and accounts receivable....	2472327	-	-	-	*27306	*9119	*80342	*30666	*109261	167863	***	***	***
5 Less: Allowance for bad debts.....	51364	-	-	-	-	-	*1224	-	*1262	*2429	***	***	***
6 Inventories.....	2053106	-	-	-	*18763	*23068	*149247	*55422	*87827	284272	***	***	***
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	-	***	***	***
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	***	***	***
9 Other current assets.....	683908	-	-	-	-	*809	*9722	*1198	*7155	93217	***	***	***
10 Loans to stockholders.....	*477973	-	*2667	-	*31	-	-	*3434	*87	*356	***	***	***
11 Mortgage and real estate loans...	*3855	-	-	-	-	-	-	*2297	*1175	-	***	***	***
12 Other investments.....	808799	-	-	-	*243	-	*3067	*8869	*8388	*46689	***	***	***
13 Depreciable assets.....	4695386	-	-	-	*43291	*6459	*154018	*54031	*195982	251155	***	***	***
14 Less: Accumulated depreciation	2037908	-	-	-	*29293	*1831	*70193	*19490	*99641	125540	***	***	***
15 Depletable assets.....	17445	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion....	4794	-	-	-	-	-	-	-	-	-	***	***	***
17 Land.....	150032	-	-	-	*10133	-	*3515	*897	*7919	*11164	***	***	***
18 Intangible assets (Amortizable)..	408664	-	*928	-	*3241	*2658	*42569	*204	*4729	*20808	***	***	***
19 Less: Accumulated amortization	58053	-	*518	-	*447	*748	*2285	*118	*657	*5257	***	***	***
20 Other assets.....	930631	-	*-109	-	*31	*-0	*-5715	*45475	*-3235	*12728	***	***	***
21 Total liabilities.....	11010428	-	*3479	-	*87534	*42155	*392795	*210890	*339800	781004	***	***	***
22 Accounts payable.....	1654892	-	*1245	-	*31929	*3074	*87852	*8084	*42151	107885	***	***	***
23 Mort, notes, and bonds under 1 yr	807352	-	-	-	-	*5030	*36050	*205	*72370	59466	***	***	***
24 Other current liabilities.....	1179945	-	-	-	*3056	*10624	*29325	*7281	*15761	102875	***	***	***
25 Loans from stockholders.....	336080	-	*2266	-	*3904	*8819	*32391	-	*2129	*6751	***	***	***
26 Mort, notes, bonds, 1 yr or more.	2184009	-	-	-	*17364	*381	*88618	*11714	*48750	176987	***	***	***
27 Other liabilities.....	643117	-	*-220	-	-	-	*-1590	-	*2544	*16392	***	***	***
28 Net worth.....	4205033	-	*189	-	*31280	*14228	*120147	*183606	*156095	310649	***	***	***
29 Capital stock.....	453229	-	*1458	-	*1941	*2076	*23540	*85652	*4320	70787	***	***	***
30 Paid-in or capital surplus.....	1501247	-	-	-	-	*3686	*13576	*46677	*2993	110760	***	***	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	***	***	***
32 Retained earnings-unappropriated	1980838	-	*-1270	-	*2343	*2184	*18941	*24383	*77259	100195	***	***	***
33 Retained earnings (S CORP).....	524708	-	-	-	*26996	*6282	*68904	*26894	*73278	*31225	***	***	***
34 Less: Cost of treasury stock..	254990	-	-	-	-	-	*4814	-	*1755	2318	***	***	***
35 Total receipts.....	19066352	*9916	*14733	-	*461696	*254857	*1086758	*336418	*689511	1219397	***	***	***
36 Business receipts.....	18292373	*8271	*14733	-	*461666	*254399	*1080136	*332338	*686440	1179112	***	***	***
37 Interest.....	141597	*652	-	-	-	*-0	*155	*1493	*1093	12292	***	***	***
38 Interest on govt. obligations....	4291	*31	-	-	-	-	-	*135	-	*147	***	***	***
39 Rents.....	94106	-	-	-	-	-	*2042	-	*409	*9647	***	***	***
40 Royalties.....	192055	-	-	-	-	-	-	-	-	*2142	***	***	***
41 Net S-T cap gain less net LT loss	286	-	-	-	-	-	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	*4825	*799	-	-	-	-	-	-	-	-	***	***	***
43 Net gain, noncapital assets.....	95666	-	-	-	-	-	-	*25	*2	*604	***	***	***
44 Dividends, domestic corporations..	*1198	*5	-	-	-	-	-	*11	-	*1079	***	***	***
45 Dividends, foreign corporations..	9867	-	-	-	-	-	-	-	-	302	***	***	***
46 Other receipts.....	230088	*158	*-0	-	*30	*458	*4425	*2416	*1566	14072	***	***	***
47 Total deductions.....	17929137	*8980	*14108	-	*434147	*239725	*1028912	*300276	*646903	1153854	***	***	***
48 Cost of goods.....	14055345	*5944	*9582	-	*311356	*198801	*844588	*241336	*499403	916892	***	***	***
49 Compensation of officers.....	131046	*315	-	-	*13355	-	*13669	*6184	*15137	17420	***	***	***
50 Salaries and wages.....	910107	*356	-	-	*14554	*13977	*44670	*14544	*43509	47499	***	***	***
51 Repairs.....	96461	*53	*25	-	*2538	*21	*2221	*1067	*1039	4309	***	***	***
52 Bad debts.....	13793	-	-	-	*700	*2635	*1483	*336	*911	938	***	***	***
53 Rent paid on business property...	76170	*305	*260	-	*1109	-	*3751	*2993	*2555	3756	***	***	***
54 Taxes paid.....	328581	*366	*74	-	*9521	*3890	*23532	*4249	*19263	18640	***	***	***
55 Interest paid.....	285933	-	-	-	*6273	*216	*14631	*244	*9119	20916	***	***	***
56 Contributions or gifts.....	9954	*1	-	-	*1	-	*459	*3	*22	*246	***	***	***
57 Amortization.....	19588	-	*185	-	*239	*17	*2349	*27	*242	*1600	***	***	***
58 Depreciation.....	435529	*110	-	-	*2683	*1856	*14253	*4120	*15477	27827	***	***	***
59 Depletion.....	1560	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising.....	93277	*180	*449	-	*14530	*3296	*6176	*3596	*4096	6911	***	***	***
61 Pension, prof sh, stock, annuity.	68575	-	-	-	-	-	*1063	*520	*5361	*5245	***	***	***
62 Employee benefit programs.....	263162	-	-	-	*1218	*914	*3079	*769	*9072	*18376	***	***	***
63 Net loss, noncapital assets.....	12301	-	-	-	-	-	-	-	*23	*521	***	***	***
64 Other deductions.....	1127753	*1351	*3533	-	*56068	*14102	*52989	*20289	*21675	62758	***	***	***
65 Total receipts less total deducts..	1137215	*935	*625	-	*27549	*15132	*57846	*36142	*42607	65542	***	***	***
Constructive taxable income from													
66 related foreign corporations.....	17720	-	-	-	-	-	-	-	-	-	***	***	***
67 Net income, total.....	1150645	*905	*625	-	*27549	*15132	*57846	*36007	*42607	65396	***	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S.....	253557	-	-	-	*24784	*14508	*51557	*20794	*30914	*12071	***	***	***
71 Statutory special deductions, total	32872	*3	*296	-	-	-	-	*1911	*146	*8474	***	***	***
72 Net operating loss deduction....	30010	-	*296	-	-	-	-	*1904	*146	*7310	***	***	***
73 Dividends received deduction....	*2862	*3	-	-	-	-	-	*8	-	*1165	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax.....	864371	*902	*329	-	*2765	*625	*6289	*13301	*11547	*44851	***	***	***
76 Income tax before credits, total...	304257	*212	*49	-	*415	*94	*1870	*4522	*3905	*15496	***	***	***
77 Regular tax.....	300050	*212	*49	-	*415	*94	*1870	*4522	*3905	*15249	***	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax.....	*2912	-	-	-	-	-	-	-	-	*207	***	***	***
81 Environmental tax.....	1058	-	-	-	-	-	-	-	-	*40	***	***	***
82 Foreign tax credit.....	6534	-	-	-	-	-	-	-	-	*95	***	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit.....	3731	-	-	-	-	*63	-	*92	*137	*33	***	***	***
86 Prior year minimum tax credit....	3202	-	-	-	-	-	-	-	-	*389	***	***	***
87 Income tax after credits, total....	290790	*212	*49	-	*415	*31	*1870	*4431	*3767	*14979	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 28 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.....	5919	265	2383	*372	*455	730	1105	160	185	94	53	60	56
2 Total assets.....	137007698	-	85001	*41575	*153207	504047	2735039	1161634	2884073	3523817	3717492	52808962	69392850
3 Cash.....	8257164	-	29864	*11501	*18347	124415	350463	158360	222523	419716	287943	2264605	4369427
4 Notes and accounts receivable....	33996188	-	*31711	*13562	*69281	158383	850805	328182	771552	796421	853623	11361460	18761209
5 Less: Allowance for bad debts.....	680984	-	-	-	*715	*157	*1741	10249	32498	16277	39234	374853	193259
6 Inventories.....	15434047	-	*13270	*10557	*32848	123475	745900	281483	749668	701771	744775	2754802	9275498
7 U.S. govt. obligations, total....	1836985	-	-	-	-	-	-	*41205	*20579	*26617	38388	1552027	120344
8 Tax-exempt securities.....	944007	-	-	-	-	*4070	*1225	-	2845	*95910	58130	709211	72617
9 Other current assets.....	14641542	-	*573	*1867	*713	19251	100365	49939	138655	264256	158382	10921509	2986032
10 Loans to stockholders.....	394278	-	*-0	-	*220	*7170	21992	*2143	*2187	*30409	9351	7027	313779
11 Mortgage and real estate loans...	*202372	-	-	-	-	-	-	-	-	*6909	1961	174887	18615
12 Other investments.....	26485596	-	*123	-	*719	*7040	77158	40934	246425	331092	436474	11322958	14022671
13 Depreciable assets.....	43411884	-	*52484	*16033	*51343	216496	1205616	484315	1348064	1160559	1269256	16063727	21543991
14 Less: Accumulated depreciation	23066953	-	*43314	*12363	*43365	160530	807047	272944	735451	582721	642632	8726190	11040397
15 Depletable assets.....	*11959	-	-	-	-	-	*857	-	-	-	-	179	10922
16 Less: Accumulated depletion...	*1892	-	-	-	-	-	*18	-	-	-	-	-	1875
17 Land.....	1030355	-	-	*418	-	-	39520	13633	43907	35809	43165	253058	600844
18 Intangible assets (Amortizable)..	9346287	-	-	-	*43130	*1012	110543	39257	97348	201457	453755	1843505	6556281
19 Less: Accumulated amortization	2263307	-	-	-	*19315	*594	40284	12385	44532	46916	100220	385201	1613862
20 Other assets.....	7028171	-	*291	-	*-0	*4015	53860	17761	52801	98805	144196	3066430	3590013
21 Total liabilities.....	137007698	-	85001	*41575	*153207	504047	2735039	1161634	2884073	3523817	3717492	52808962	69392850
22 Accounts payable.....	16741032	-	*18813	*3672	*33359	42689	338128	129285	273651	363422	296074	4317517	10924421
23 Mort, notes, and bonds under 1 yr	9499467	-	-	*2438	-	*20631	198769	100895	240743	196401	102157	4298566	4338867
24 Other current liabilities.....	20795187	-	*15023	*9849	*13734	36635	335317	106786	283583	369250	331872	11900572	7392566
25 Loans from stockholders.....	1760921	-	*8822	*3483	*22957	*26767	63529	*11907	*56226	*23509	10915	420123	1112683
26 Mort, notes, bonds, 1 yr or more.	16575054	-	*10101	*28063	*35463	51253	256377	157109	322590	543031	388259	5398480	9384329
27 Other liabilities.....	15378133	-	*-172	-	*9417	*3229	76767	13509	93876	19557	148083	11682382	3331486
28 Net worth.....	56257905	-	*32415	*-5929	*38277	322843	1466152	642144	1613404	2008647	2440131	14791322	32908498
29 Capital stock.....	5676172	-	*9434	*67826	*123166	59600	110628	356364	491344	294652	316336	1652202	2194619
30 Paid-in or capital surplus.....	20908876	-	*-12739	-	-	*82794	586063	190789	380654	960209	932348	6583332	11205424
31 Retained earnings, appropriated.	*71375	-	-	-	-	*410	-	-	*1329	-	-	65887	3748
32 Retained earnings-unappropriated	32806953	-	*21632	*-75912	*18504	117248	400056	105493	459980	778077	1033355	8416916	21531603
33 Retained earnings (S CORP).....	1333070	-	*20219	*2157	*-101330	*93296	436146	*-7042	385411	*73828	194906	235480	-
34 Less: Cost of treasury stock..	4538541	-	*6131	-	*2064	*30505	66742	*3460	105316	98119	36815	2162495	2026896
35 Total receipts.....	132005020	822198	864487	*166854	*396925	998074	5614999	1991334	4513890	4246312	4290607	36025061	72074277
36 Business receipts.....	120840443	*718511	841157	*148167	*385294	986850	5536427	1944268	4428136	4118997	4142798	30672726	66917114
37 Interest.....	2321687	*13231	*423	*32	*425	2263	11817	8454	22244	34008	23714	1328642	876433
38 Interest on govt. obligations....	159256	*5	-	-	-	*166	*1152	*91	1791	8582	3429	112023	32018
39 Rents.....	1261301	-	-	-	-	*3060	*683	*537	*6326	*2968	685	694671	552371
40 Royalties.....	2609177	*15341	-	-	-	-	*8965	-	*7422	13044	2499	695518	1866388
41 Net S-T cap gain less net LT loss	11253	-	-	-	-	-	*84	-	*49	*1057	13	-640	10691
42 Net L-T cap gain less net ST loss	534941	*5370	*22200	-	-	*770	*15701	*23037	*4090	*11247	54087	201615	196824
43 Net gain, noncapital assets.....	101735	*2111	*134	*18652	*627	*-0	4950	*5878	1696	7214	307	5102	55064
44 Dividends, domestic corporations.	83282	*-0	-	-	-	*129	*2647	-	*1138	3658	1209	38336	36166
45 Dividends, foreign corporations..	1018904	*4003	-	-	-	*9144	*-0	-	7349	11311	22086	392690	572319
46 Other receipts.....	3063041	*63628	*574	*3	*10579	*4836	23429	9070	33649	34226	39780	1884378	958890
47 Total deductions.....	122138486	650099	*807929	*150866	*375850	906041	5168197	1818534	4086777	3797134	3823955	33956742	66596362
48 Cost of goods.....	73094442	*292296	*484738	*74091	*172127	477132	3214376	1095044	2342546	2239639	2162375	17222565	43317514
49 Compensation of officers.....	1399219	*15916	*29697	-	*70667	81037	280754	60793	107245	75385	89883	242846	344995
50 Salaries and wages.....	14285422	*98722	*111196	*29725	*40871	104723	527753	231750	536300	408558	464802	4377504	7353517
51 Repairs.....	402473	*3753	*5045	*650	*410	5887	19614	6685	18615	11794	13426	50933	265661
52 Bad debts.....	278447	*637	*184	-	*375	*2714	14622	2481	13647	8370	10508	128084	96825
53 Rent paid on business property...	1256852	*8019	*15143	*5164	*9477	34410	83819	23105	35117	37089	30671	454908	519931
54 Taxes paid.....	2424283	20586	*13289	*6936	*11456	27778	144900	42928	98179	78023	100204	732179	1147825
55 Interest paid.....	2739281	*23071	*984	*665	*3806	6214	44885	24061	58389	73926	49600	1119167	1334513
56 Contributions or gifts.....	144965	*672	*223	-	*123	*773	2547	1836	1827	1451	4239	33986	97289
57 Amortization.....	484031	*3521	-	-	*21	*451	15010	2619	7232	21566	21421	89715	322477
58 Depreciation.....	3324398	*17754	*5370	*3229	*5055	18701	97561	41934	118593	88439	110774	737764	2079224
59 Depletion.....	34	-	-	-	-	-	-	-	-	-	-	-	34
60 Advertising.....	1951839	*12862	*21671	*1855	*7267	12661	73723	14220	90556	105782	77350	686432	847459
61 Pension, prof sh, stock, annuity.	2231982	*4386	*19608	*894	*10115	*10937	37815	7436	26292	24472	30621	1248784	810620
62 Employee benefit programs.....	2798926	*15095	*1650	*3081	*6822	15453	82620	23773	98493	70320	89817	1047299	1344503
63 Net loss, noncapital assets.....	285777	3532	-	-	-	*464	745	*190	1867	2811	3622	230689	41858
64 Other deductions.....	15036114	129278	*99130	*24576	*37258	106705	527454	239678	531879	549510	564643	5553887	6672117
65 Total receipts less total deducts..	9866534	172099	56558	*15988	*21075	92033	446802	172800	427113	449178	466652	2068319	5477916
Constructive taxable income from													
66 related foreign corporations.....	1199085	547	-	-	-	-	-	-	10521	*2378	2964	406484	776191
67 Net income, total.....	10906363	172642	56558	*15988	*21075	91868	445650	172710	435843	442974	466187	2362779	6222089
68 Net income, Form 1120-A.....	*917	-	*917	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*43064	*43064	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	710442	*16178	*24754	*15137	*17080	*67546	235053	*15473	175245	*10922	54438	78616	-
71 Statutory special deductions, total	1113739	*494	*1154	*851	*312	*1801	64943	*25496	29829	53111	45796	351788	538164
72 Net operating loss deduction....	483860	*155	*1154	*851	*312	*1711	53946	*25495	22271	43159	33172	114438	187197
73 Dividends received deduction....	629879	*339	-	-	-	*91	*10997	*-0	7558	9952	12625	237351	350967
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	9082763	155970	*30650	-	*3683	22521	145742	131741	230881	378941	366095	1932437	5684102
76 Income tax before credits, total...	3182050	53067	*7491	-	*552	5189	47989	45184	79398	131426	127258	680743	2003752
77 Regular tax.....	3145690	52509	*7491	-	*552	5189	47410	44773	78621	130305	126064	663686	1989090
78 Personal holding company tax....	*1	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	18664	-	-	-	-	-	*566	*380	*548	*912	839	8108	7311
81 Environmental tax.....	9961	*72	-	-	-	-	*13	*32	138	210	355	2146	6997
82 Foreign tax credit.....	624062	603	-	-	-	-	-0	-	*341	*3504	*2623	7608	198160
83 U.S. Possessions tax credit.....	339708	10040	-	-	-	93	1112	5870	4676	37057	10189	88634	182039
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	52824	*687	-	-	*286	-	*1046	*994	2200	4989	3654	4925	34043
86 Prior year minimum tax credit....	26088	-	-	-	-	-	*18	*64	1581	*1257	425	1935	20808
87 Income tax after credits, total....	2139367	*41737	*7491	-	*266	5096	45813	37915	67438	85499	105382	387089	1355640

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1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1940	***	***	-	*301	377	453	92	***	42	22	18	21
2 Total assets.....	48772213	-	***	-	*102112	273691	1283918	654479	***	1600628	1495866	2689097	39388823
3 Cash.....	3776487	-	***	-	*15950	81669	151127	37064	***	142647	158007	197909	2916017
4 Notes and accounts receivable....	13822723	-	***	-	*56673	75588	390041	188105	***	456102	342778	526536	11421341
5 Less: Allowance for bad debts.....	134745	-	***	-	-	*129	7268	3680	***	7063	9401	12932	85995
6 Inventories.....	8370154	-	***	-	*25657	*63115	392049	200312	***	383198	327652	455342	6137243
7 U.S. gov't obligations, total....	*105474	-	***	-	-	-	*16881	*20284	***	*11520	38289	1999	-
8 Tax-exempt securities.....	*102933	-	***	-	-	*4070	-	-	***	*79503	19110	201	-
9 Other current assets.....	1635337	-	***	-	*171	*10072	69851	35221	***	58143	50982	183642	1182599
10 Loans to stockholders.....	338915	-	***	-	*220	*5526	*10702	*281	***	*2523	550	6500	312613
11 Mortgage and real estate loans...	*7995	-	***	-	-	-	-	-	***	*6034	1961	-	-
12 Other investments.....	7858461	-	***	-	-	*625	*12149	*25457	***	166293	198938	331378	6992808
13 Depreciable assets.....	16770846	-	***	-	*35340	*109741	530832	258148	***	536998	517992	987153	13219990
14 Less: Accumulated depreciation	9123392	-	***	-	*31998	*77135	327934	144136	***	301007	289951	562165	7044885
15 Depletable assets.....	11102	-	***	-	-	-	-	-	***	-	179	-	10922
16 Less: Accumulated depletion...	1875	-	***	-	-	-	-	-	***	-	-	-	1875
17 Land.....	476174	-	***	-	-	-	*26709	*11544	***	15003	17328	48951	342506
18 Intangible assets (Amortizable)...	2758944	-	***	-	*138	*1012	17388	*21900	***	42637	47718	397997	2190665
19 Less: Accumulated amortization	672956	-	***	-	*39	*594	6056	*6770	***	*10805	10052	65311	546171
20 Other assets.....	2669637	-	***	-	*-0	*130	7448	*10749	***	18901	83785	191898	2341046
21 Total liabilities.....	48772213	-	***	-	*102112	273691	1283918	654479	***	1600628	1495866	2689097	39388823
22 Accounts payable.....	7472902	-	***	-	*27755	*19779	166867	91294	***	160241	105084	199158	6587621
23 Mort, notes, and bonds under 1 yr	3774629	-	***	-	-	*6685	76652	*68134	***	145024	40206	93281	3224588
24 Other current liabilities.....	5519167	-	***	-	*1749	21394	142004	67371	***	194720	147635	336724	4455833
25 Loans from stockholders.....	998106	-	***	-	*20293	*4183	*27068	*7902	***	*2115	10841	166133	713626
26 Mort, notes, bonds, 1 yr or more.	5857799	-	***	-	*7808	*8152	111325	*123289	***	259911	94810	313609	4835399
27 Other liabilities.....	2032502	-	***	-	*9417	*3229	*3784	*5710	***	30364	43133	157163	1746355
28 Net worth.....	23117107	-	***	-	*35091	210270	756218	290780	***	808253	1054157	1423029	17825402
29 Capital stock.....	2195632	-	***	-	*4385	52287	75620	11688	***	103944	126922	96209	1491410
30 Paid-in or capital surplus.....	7435197	-	***	-	-	*12415	372584	40173	***	268895	275016	746663	5611365
31 Retained earnings, appropriated.	*424	-	***	-	-	-	-	-	***	-	-	-	11
32 Retained earnings-unappropriated	13576824	-	***	-	*15436	*86416	104504	240524	***	409476	576253	613723	11315837
33 Retained earnings (\$ CORP).....	843143	-	***	-	*17334	*88614	*237990	-	***	*73828	105314	71277	-
34 Less: Cost of treasury stock..	934113	-	***	-	*2064	*29462	*34480	*1604	***	*47890	29349	104842	593221
35 Total receipts.....	63516208	***	***	-	*291571	531515	2460103	1243626	***	2175810	1922075	2761207	50080339
36 Business receipts.....	59644688	-	***	-	*284571	*521694	2402264	1238461	***	2110172	1884084	2657973	46536417
37 Interest.....	636248	-	***	-	*346	*1343	6252	2573	***	8893	8987	29706	568011
38 Interest on gov't obligations....	18009	-	***	-	-	*120	*534	*35	***	*6162	1525	3109	5772
39 Rents.....	513591	-	***	-	-	*3060	*566	*515	***	*694	256	8378	497809
40 Royalties.....	1605513	-	***	-	-	-	*7660	-	***	*7547	1273	7094	1578690
41 Net S-T cap gain less net LT loss	*2570	-	***	-	-	-	*4	-	***	*458	-	-	2108
42 Net L-T cap gain less net ST loss	88094	-	***	-	-	*716	*15475	*133	***	*1195	36	514	65975
43 Net gain, noncapital assets.....	24681	-	***	-	*33	*-0	*3581	*15	***	*955	188	1424	16944
44 Dividends, domestic corporations.	40203	-	***	-	-	-	*57	-	***	*3338	259	4798	31470
45 Dividends, foreign corporations..	437191	-	***	-	-	-	*8189	*-0	***	*8831	15192	20035	381587
46 Other receipts.....	505420	***	***	-	*6621	*4582	15520	*1895	***	27566	10275	28177	395555
47 Total deductions.....	59419204	-	***	-	*272908	485839	2262233	1162416	***	2011997	1725524	2535680	47075070
48 Cost of goods.....	40870919	-	***	-	*132102	*249430	1377784	768737	***	1268909	1003802	1516272	33415726
49 Compensation of officers.....	597765	-	***	-	*47605	*57328	133654	27020	***	37321	29734	41161	174142
50 Salaries and wages.....	5643964	-	***	-	*27950	*58293	232240	114403	***	217477	250039	327195	4171621
51 Repairs.....	200257	-	***	-	*3375	*3334	8210	2368	***	4549	6085	9731	154658
52 Bad debts.....	66480	-	***	-	-	*225	2632	*1367	***	1408	2166	3075	51189
53 Rent paid on business property...	413376	-	***	-	*4146	*15946	35302	8139	***	16755	16749	25702	273045
54 Taxes paid.....	998988	-	***	-	*8913	13324	68973	26702	***	32541	54525	65903	682835
55 Interest paid.....	916238	-	***	-	*1209	*2140	20298	*16635	***	42666	14795	61987	733024
56 Contributions or gifts.....	56686	-	***	-	*14	*653	*2075	*101	***	832	2482	674	49185
57 Amortization.....	189530	-	***	-	*21	*65	6239	*1537	***	10651	3162	11688	151714
58 Depreciation.....	1622629	-	***	-	*2322	*11576	45626	21930	***	42645	41985	77053	1334748
59 Depletion.....	34	-	***	-	-	-	-	-	***	-	-	-	34
60 Advertising.....	760448	-	***	-	*4588	*9210	36584	8661	***	64473	19695	35953	553275
61 Pension, prof sh, stock, annuity.	771391	-	***	-	*8381	*6331	19518	6152	***	17107	22900	26383	650177
62 Employee benefit programs.....	1007489	-	***	-	*6233	*7191	43891	11310	***	26581	51941	67703	742267
63 Net loss, noncapital assets.....	36852	-	***	-	-	*464	*277	*141	***	*671	196	1596	33293
64 Other deductions.....	5266160	-	***	-	*29049	50329	228932	147213	***	227412	205267	263606	3904137
65 Total receipts less total deducts..	4097004	***	***	-	*18663	45676	197870	81210	***	163813	196552	225527	3005269
Constructive taxable income from													
66 related foreign corporations.....	556518	-	***	-	-	-	-	-	***	*2378	2125	32356	519659
67 Net income, total.....	4635512	***	***	-	*18663	45556	197336	81176	***	160029	197152	254775	3519155
68 Net income, Form 1120-A.....	-	-	***	-	-	-	-	-	***	-	-	-	-
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	***	-	-	-	-
70 Net income, Form 1120S.....	293677	-	***	-	*15650	*31643	*75614	-	***	*10922	38100	26004	-
71 Statutory special deductions, total	484817	-	***	-	*312	-	58911	*813	***	15733	10184	31820	361660
72 Net operating loss deduction....	170704	-	***	-	*312	-	*50681	*812	***	*8180	3635	16371	88831
73 Dividends received deduction....	314113	-	***	-	-	-	*8229	*-0	***	*7553	6549	15449	272829
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	***	-	-	-	-
75 Income subject to tax.....	3857360	***	***	-	*2701	*13913	62899	80363	***	133374	149011	196950	3157496
76 Income tax before credits, total...	1350296	***	***	-	*405	*3001	20961	27301	***	45747	51503	68989	1111545
77 Regular tax.....	1341779	***	***	-	*405	*3001	20407	27289	***	45589	51079	68343	1105024
78 Personal holding company tax....	*1	-	***	-	-	-	-	-	***	-	-	-	-
79 Recapture taxes.....	-	-	***	-	-	-	-	-	***	-	-	-	-
80 Alternative minimum tax.....	4066	-	***	-	-	-	*546	-	***	*79	275	418	2657
81 Environmental tax.....	4341	-	***	-	-	-	*8	*12	***	79	149	229	3846
82 Foreign tax credit.....	315214	-	***	-	-	-	-	*5	***	*2614	5635	11618	295343
83 U.S. Possessions tax credit.....	94938	***	***	-	-	45	698	2542	***	5202	-	5449	80997
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	***	-	-	-	-
85 General business credit.....	26375	-	***	-	*286	-	*403	*685	***	*2051	2211	1053	18554
86 Prior year minimum tax credit....	10903	-	***	-	-	-	*18	*64	***	*1195	113	1370	7719
87 Income tax after credits, total....	902865	-	***	-	*119	*2956	19842	24004	***	34685	43545	49500	708933

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3335	***	***	*372	*65	*310	581	68	91	51	31	39	35
2 Total assets.....	43751895	***	***	*41575	*19169	*208467	1264162	507155	1406817	1923189	2221626	6081301	30004027
3 Cash.....	2868274	***	***	*11501	*2379	*40671	193472	121296	124520	277068	129936	489649	1453411
4 Notes and accounts receivable....	10551637	***	***	*13562	*11777	*80164	409584	140077	375309	340318	510845	1298420	7339868
5 Less: Allowance for bad debts.....	221250	***	***	-	*715	*28	5375	6570	22637	9214	29834	39613	107264
6 Inventories.....	5448512	***	***	*10557	*1223	*51161	274022	81172	329595	318573	417124	813562	3138255
7 U.S. govt. obligations, total....	256970	***	***	-	-	-	*20944	*20921	*4078	*15097	99	75487	120344
8 Tax-exempt securities.....	226343	***	***	-	-	-	*1225	-	2796	16407	39020	94279	72617
9 Other current assets.....	2782647	***	***	*1867	*326	*7849	26266	14718	78181	206113	107399	535922	1803433
10 Loans to stockholders.....	49632	***	***	-	-	-	*7203	*1862	*2187	*27887	8801	527	1165
11 Mortgage and real estate loans...	97997	***	***	-	-	-	-	-	-	875	-	78507	18615
12 Other investments.....	18713541	***	***	*719	*6415	60965	*15477	108977	164799	237536	1088665	7029863	7029863
13 Depreciable assets.....	13277013	***	***	*16033	*10297	*94427	582854	226167	704896	623561	751264	1914304	8324002
14 Less: Accumulated depreciation	6587677	***	***	*12363	*6837	*76076	410261	128808	358123	281715	352681	940132	3995511
15 Depletable assets.....	*857	***	***	-	-	-	*857	-	-	-	-	-	-
16 Less: Accumulated depletion...	*18	***	***	-	-	-	*18	-	-	-	-	-	-
17 Land.....	393757	***	***	*418	-	-	*4299	*2089	26716	20806	25837	55254	258338
18 Intangible assets (Amortizable)...	5627850	***	***	-	-	-	90330	*17357	23143	158820	406036	566548	4365616
19 Less: Accumulated amortization	1412946	***	***	-	-	-	33960	*5614	13512	36111	90168	165892	1067690
20 Other assets.....	1678756	***	***	-	-	-	*3884	41754	7012	20689	79904	60411	215812
21 Total liabilities.....	43751895	***	***	*41575	*19169	*208467	1264162	507155	1406817	1923189	2221626	6081301	30004027
22 Accounts payable.....	5501201	***	***	*3672	*2427	*18461	139115	37991	152160	203181	190990	397591	4336800
23 Mort, notes, and bonds under 1 yr	1759397	***	***	*2438	-	*13947	103030	*32761	110829	51377	61951	268786	1114279
24 Other current liabilities.....	4131425	***	***	*9849	*6694	*14072	174746	39415	108368	174530	184237	467759	2936733
25 Loans from stockholders.....	585571	***	***	*3483	*2665	*22584	*36129	4005	*16313	*21394	74	77078	399057
26 Mort, notes, bonds, 1 yr or more.	5964620	***	***	*28063	*2701	*39765	107198	*33820	203861	283120	293449	415288	4548930
27 Other liabilities.....	1915298	***	***	-	-	-	*72983	*7799	57636	-10807	104950	97605	1585132
28 Net worth.....	23894382	***	***	*5929	*4683	*99640	630961	351364	757650	1200394	1385975	4357195	15083096
29 Capital stock.....	2188191	***	***	*67826	*1614	*6751	33877	344676	254323	190708	189414	386449	703209
30 Paid-in or capital surplus.....	9257625	***	***	-	-	-	*70379	208727	150616	189349	691315	657332	5594059
31 Retained earnings, appropriated.	*39235	***	***	-	-	-	*410	-	*917	-	-	34171	3737
32 Retained earnings-unappropriated	13502727	***	***	*75912	*3069	*17417	221522	-135031	213532	368601	457102	2195030	10215766
33 Retained earnings (S CORP).....	569602	***	***	*2157	-	*4682	198156	*7042	*113507	-	89592	164203	-
34 Less: Cost of treasury stock..	1662997	***	***	-	-	-	*31320	*1856	*13976	*50228	7465	118347	1433674
35 Total receipts.....	40571324	***	***	*166854	*80888	*412079	2818226	747707	2252526	2070502	2368532	6475434	21993939
36 Business receipts.....	38120288	***	***	*148167	*79769	*410779	2799346	705806	2211542	2008825	2258713	6059010	20380697
37 Interest.....	490182	***	***	*32	*79	*816	4903	5881	10529	25116	14727	106024	308422
38 Interest on govt. obligations....	41884	***	***	-	-	*46	*618	*56	*874	*2420	1905	9716	26246
39 Rents.....	75453	***	***	-	-	-	*66	*22	*4013	*2275	429	14088	54561
40 Royalties.....	334126	***	***	-	-	-	*1305	-	*4173	*5497	1226	18886	287698
41 Net S-T cap gain less net LT loss	9618	***	***	-	-	-	*80	-	*49	*599	13	295	8583
42 Net L-T cap gain less net ST loss	345311	***	***	-	-	*55	*227	*22904	*40	*10052	54051	99564	130848
43 Net gain, noncapital assets.....	76999	***	***	*18652	*594	-	*1321	*5863	*153	*6259	119	3674	38120
44 Dividends, domestic corporations..	37457	***	***	-	-	*129	*2589	-	*856	*320	950	27916	4696
45 Dividends, foreign corporations..	246982	***	***	-	-	-	*955	-	*2871	*2480	6894	39048	190732
46 Other receipts.....	793023	***	***	*3	*446	*254	6817	7175	17427	6660	29505	97214	563335
47 Total deductions.....	35605918	***	***	*150866	*79906	*367589	2574666	656118	2019604	1785137	2098432	5373849	19521292
48 Cost of goods.....	18970562	***	***	*74091	*28424	*194136	1592862	326306	1115613	970731	1158573	3121072	9901787
49 Compensation of officers.....	672773	***	***	*23062	*22748	133258	33773	54633	38064	60149	90618	170854	90618
50 Salaries and wages.....	5003774	***	***	*29725	*7359	*38192	271665	117348	255917	191081	214763	568072	3181896
51 Repairs.....	172373	***	***	*650	*35	*2080	9924	4316	7133	7245	7340	17577	111003
52 Bad debts.....	105857	***	***	-	*375	*2248	11974	*1114	8507	6962	8342	19930	45636
53 Rent paid on business property...	456120	***	***	*5164	*3417	*17765	43477	*14966	17483	20334	13922	51281	246886
54 Taxes paid.....	847503	***	***	*6936	*2137	*13053	67922	16226	47140	45482	45679	111000	464991
55 Interest paid.....	836837	***	***	*665	*628	*3791	19552	7427	33824	31260	34805	79900	601489
56 Contributions or gifts.....	59405	***	***	-	*109	*50	423	*1735	1076	619	1757	4637	48104
57 Amortization.....	243816	***	***	-	-	*122	8440	1082	2595	10915	18258	28121	170762
58 Depreciation.....	1184503	***	***	*3229	*2117	*6246	47150	20004	67461	45794	68790	159937	744476
59 Depletion.....	-	***	***	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	575831	***	***	*1855	*1370	*2888	33953	5558	59140	41310	57655	61669	294183
61 Pension, prof sh, stock, annuity.	260729	***	***	*894	*1734	*4606	17002	*1284	9380	7365	7720	32487	160443
62 Employee benefit programs.....	900135	***	***	*3081	*589	*7195	33817	12463	45202	43739	37876	97194	602235
63 Net loss, noncapital assets.....	24454	***	***	-	-	-	*468	*50	*1576	2140	3426	4697	8566
64 Other deductions.....	5291245	***	***	*24576	*8549	*52467	282780	92465	292927	322097	359376	925658	2767980
65 Total receipts less total deducts..	4965407	***	***	*15988	*982	*44490	243560	91590	232922	285365	270100	1101585	2472647
Constructive taxable income from													
66 related foreign corporations.....	278735	***	***	-	-	-	-	-	10521	-	839	10295	256533
67 Net income, total.....	5202258	***	***	*15988	*982	*44444	242942	91534	242569	282946	269035	1102165	2702934
68 Net income, Form 1120-A.....	*917	***	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*43064	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	378772	***	***	*15137	-	*35902	159439	*15473	*65404	-	16338	52612	-
71 Statutory special deductions, total	447073	***	***	*851	-	*649	*5721	*24683	21080	37378	35613	142946	176504
72 Net operating loss deduction....	309381	***	***	*851	-	*558	*2954	*24683	*18149	*34979	29536	97995	98366
73 Dividends received deduction....	137693	***	***	-	-	*91	*2767	-	*2931	*2399	6076	44951	78138
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	4376652	***	***	-	*982	*7893	77782	*51378	156084	245567	217084	906670	2526606
76 Income tax before credits, total...	1533853	***	***	-	*147	*2081	25554	17883	53646	85679	75755	320348	892206
77 Regular tax.....	1519172	***	***	-	*147	*2081	25529	*17484	53129	84715	74986	317039	884066
78 Personal holding company tax....	-	***	***	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	9450	***	***	-	-	-	*21	*380	*413	*833	564	2584	4654
81 Environmental tax.....	4457	***	***	-	-	-	*5	*20	104	130	205	770	3150
82 Foreign tax credit.....	130089	***	***	-	-	-	-	*336	*3475	9	1973	7814	115880
83 U.S. Possessions tax credit.....	244770	***	***	-	-	48	415	3328	4676	31855	10189	83185	101041
84 Nonconventional source fuel credit.	-	***	***	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	26209	***	***	-	-	-	*642	*308	*982	2938	1443	3718	15490
86 Prior year minimum tax credit....	15185	***	***	-	-	-	-	-	*1157	*62	312	565	13089
87 Income tax after credits, total....	1117599	***	***	-	*147	*2033	24497	13911	43356	50815	61837	225066	646707

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	645	-	***	-	*90	*43	*71	-	***	-	**	3	**
2 Total assets.....	44483589	-	***	-	*31926	*21888	*186959	-	***	-	**	44038563	**
3 Cash.....	1612404	-	***	-	*18	*2075	*5864	-	***	-	**	1577047	**
4 Notes and accounts receivable....	9621828	-	***	-	*831	*2630	*51180	-	***	-	**	9536503	**
5 Less: Allowance for bad debts.....	*324989	-	***	-	-	-	*1097	-	***	-	**	322309	**
6 Inventories.....	1615381	-	***	-	*5968	*9200	*79829	-	***	-	**	1485898	**
7 U.S. govt. obligations, total....	1474541	-	***	-	-	-	-	-	***	-	-	1474541	**
8 Tax-exempt securities.....	614731	-	***	-	-	-	-	-	***	-	-	614731	**
9 Other current assets.....	10223557	-	***	-	*217	*1330	*4248	-	***	-	**	10201945	**
10 Loans to stockholders.....	*5731	-	***	-	-	*1644	*4087	-	***	-	-	-	-
11 Mortgage and real estate loans...	96380	-	***	-	-	-	-	-	***	-	-	96380	**
12 Other investments.....	*9913594	-	***	-	-	-	*4044	-	***	-	**	9902915	**
13 Depreciable assets.....	13364024	-	***	-	*5706	*12328	*91929	-	***	-	**	13162270	**
14 Less: Accumulated depreciation	7355883	-	***	-	*4530	*7318	*68852	-	***	-	**	7223892	**
15 Depletable assets.....	-	-	***	-	-	-	-	-	***	-	-	-	-
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	***	-	-	-	-
17 Land.....	*160423	-	***	-	-	-	*8512	-	***	-	**	148853	**
18 Intangible assets (Amortizable)...	959493	-	***	-	*42992	*2825	-	-	***	-	**	878959	**
19 Less: Accumulated amortization	177404	-	***	-	*19275	-	*268	-	***	-	**	153998	**
20 Other assets.....	2679779	-	***	-	-	-	*4658	-	***	-	**	2658720	**
21 Total liabilities.....	44483589	-	***	-	*31926	*21888	*186959	-	***	-	**	44038563	**
22 Accounts payable.....	3766929	-	***	-	*3178	*4449	*32146	-	***	-	**	3720767	**
23 Mort, notes, and bonds under 1 yr	3965440	-	***	-	-	-	*19088	-	***	-	**	3936499	**
24 Other current liabilities.....	11144594	-	***	-	*5291	*1169	*18566	-	***	-	**	11096090	**
25 Loans from stockholders.....	*177244	-	***	-	-	-	*333	-	***	-	**	176912	**
26 Mort, notes, bonds, 1 yr or more.	4752635	-	***	-	*24954	*3336	*37854	-	***	-	**	4669583	**
27 Other liabilities.....	*11430333	-	***	-	-	-	-	-	***	-	**	11427614	**
28 Net worth.....	9246416	-	***	-	*-1496	*12933	*78973	-	***	-	**	9011098	**
29 Capital stock.....	1292350	-	***	-	*117168	*562	*1131	-	***	-	**	1169544	**
30 Paid-in or capital surplus.....	4216054	-	***	-	-	-	*4753	-	***	-	**	4140981	**
31 Retained earnings, appropriated.	31716	-	***	-	-	-	-	-	***	-	-	31716	**
32 Retained earnings-unappropriated	5727402	-	***	-	-	*13415	*74030	-	***	-	**	5608163	**
33 Retained earnings (S CORP).....	*-79675	-	***	-	*-118664	-	-	-	***	-	-	-	-
34 Less: Cost of treasury stock..	*1941431	-	***	-	-	*1044	*942	-	***	-	-	1939306	**
35 Total receipts.....	27917488	-	***	-	*24466	*54481	*336671	-	***	-	**	26788420	**
36 Business receipts.....	23075468	-	***	-	*20954	*54377	*334817	-	***	-	**	21955743	**
37 Interest.....	1195257	-	***	-	-	*104	*662	-	***	-	**	1192913	**
38 Interest on govt. obligations....	99362	-	***	-	-	-	-	-	***	-	**	99199	**
39 Rents.....	*672256	-	***	-	-	-	*51	-	***	-	-	672205	**
40 Royalties.....	669538	-	***	-	-	-	-	-	***	-	-	669538	**
41 Net S-T cap gain less net LT loss	-935	-	***	-	-	-	-	-	***	-	-	-935	**
42 Net L-T cap gain less net ST loss	101536	-	***	-	-	-	-	-	***	-	-	101536	**
43 Net gain, noncapital assets.....	*55	-	***	-	-	-	*48	-	***	-	-	4	-
44 Dividends, domestic corporations.	5622	-	***	-	-	-	-	-	***	-	-	5622	**
45 Dividends, foreign corporations..	334731	-	***	-	-	-	-	-	***	-	**	333608	**
46 Other receipts.....	1764599	-	***	-	*3512	-	*1092	-	***	-	**	1758987	**
47 Total deductions.....	27113364	-	***	-	*23036	*52613	*331299	-	***	-	**	26047213	**
48 Cost of goods.....	13252961	-	***	-	*11601	*33566	*243730	-	***	-	**	12585222	**
49 Compensation of officers.....	128682	-	***	-	-	*961	*13842	-	***	-	**	111068	**
50 Salaries and wages.....	3637684	-	***	-	*5561	*8238	*23849	-	***	-	**	3482238	**
51 Repairs.....	29844	-	***	-	-	*474	*1480	-	***	-	**	23625	**
52 Bad debts.....	*106110	-	***	-	-	*241	*17	-	***	-	**	105079	**
53 Rent paid on business property...	387357	-	***	-	*1914	*699	*5040	-	***	-	**	377925	**
54 Taxes paid.....	577792	-	***	-	*406	*1401	*8005	-	***	-	**	555277	**
55 Interest paid.....	986206	-	***	-	*1968	*283	*5035	-	***	-	**	977280	**
56 Contributions or gifts.....	*28873	-	***	-	-	*70	*49	-	***	-	**	28675	**
57 Amortization.....	50685	-	***	-	-	*265	*331	-	***	-	**	49906	**
58 Depreciation.....	517266	-	***	-	*616	*878	*4786	-	***	-	**	500773	**
59 Depletion.....	-	-	***	-	-	-	-	-	***	-	-	-	-
60 Advertising.....	615560	-	***	-	*1309	*563	*3186	-	***	-	**	588809	**
61 Pension, prof sh, stock, annuity.	*1199862	-	***	-	-	-	*1296	-	***	-	**	1189914	**
62 Employee benefit programs.....	891302	-	***	-	-	*1067	*4912	-	***	-	**	882403	**
63 Net loss, noncapital assets.....	224471	-	***	-	-	-	-	-	***	-	-	224396	**
64 Other deductions.....	4478709	-	***	-	*-341	*3909	*15742	-	***	-	**	4364623	**
65 Total receipts less total deducts..	804124	-	***	-	*1431	*1868	*5372	-	***	-	**	741207	**
Constructive taxable income from													
66 related foreign corporations....	363832	-	***	-	-	-	-	-	***	-	-	363832	**
67 Net income, total.....	1068593	-	***	-	*1431	*1868	*5372	-	***	-	**	1005840	**
68 Net income, Form 1120-A.....	-	-	***	-	-	-	-	-	***	-	-	-	-
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	***	-	-	-	-
70 Net income, Form 1120S.....	*37993	-	***	-	*1431	-	-	-	***	-	-	-	-
71 Statutory special deductions, total	*181848	-	***	-	-	*1152	*311	-	***	-	**	177023	**
72 Net operating loss deduction.....	*3775	-	***	-	-	*1152	*311	-	***	-	**	72	**
73 Dividends received deduction....	178073	-	***	-	-	-	-	-	***	-	**	176951	**
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	***	-	-	-	-
75 Income subject to tax.....	*848752	-	***	-	-	*715	*5062	-	***	-	**	828817	**
76 Income tax before credits, total...	*297901	-	***	-	-	*107	*1474	-	***	-	**	291406	**
77 Regular tax.....	*284740	-	***	-	-	*107	*1474	-	***	-	**	278304	**
78 Personal holding company tax....	-	-	***	-	-	-	-	-	***	-	-	-	-
79 Recapture taxes.....	-	-	***	-	-	-	-	-	***	-	-	-	-
80 Alternative minimum tax.....	5148	-	***	-	-	-	-	-	***	-	**	5106	**
81 Environmental tax.....	1163	-	***	-	-	-	-	-	***	-	**	1146	**
82 Foreign tax credit.....	178758	-	***	-	-	-	-	-	***	-	**	178729	**
83 U.S. Possessions tax credit.....	-	-	***	-	-	-	-	-	***	-	-	-	-
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	***	-	-	-	-
85 General business credit.....	240	-	***	-	-	-	-	-	***	-	**	153	**
86 Prior year minimum tax credit.....	-	-	***	-	-	-	-	-	***	-	-	-	-
87 Income tax after credits, total....	*118903	-	***	-	-	*107	*1474	-	***	-	**	112524	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	15025	*78	6923	2059	2024	1271	1849	382	210	93	63	39	34
2 Total assets.....	68222576	-	295857	355568	704974	902258	3823305	2669296	3325397	3260442	4387777	5675089	42822612
3 Cash.....	4397916	-	47279	40947	100680	111423	419329	254571	305164	333261	326509	423429	2035324
4 Notes and accounts receivable....	12234365	-	92606	133664	204278	234937	1182793	806878	862362	858271	1089762	1142275	5626541
5 Less: Allowance for bad debts.....	587445	-	*835	*526	*1769	*862	10169	11071	21390	24586	52410	55588	408239
6 Inventories.....	9769289	-	54718	92175	158501	286363	1113692	843598	855480	658119	917656	1026763	3762225
7 U.S. govt. obligations, total....	*209263	-	*1469	-	-	-	*12716	-	-	*9170	37993	-	147913
8 Tax-exempt securities.....	784688	-	-	-	-	-	*111	-	*2648	*26195	31134	3015	721585
9 Other current assets.....	4588781	-	16744	2921	13967	36195	112057	86185	156122	151153	195164	311554	3506721
10 Loans to stockholders.....	401417	-	*13564	*13577	*25237	*32333	60945	*6453	*37928	*24527	53576	1325	134652
11 Mortgage and real estate loans....	*57521	-	-	-	-	-	*1172	-	*54899	-	300	897	252
12 Other investments.....	17207065	-	*2576	*13769	*20744	*9642	98527	54841	129935	165386	300158	832799	15578688
13 Depreciable assets.....	22919196	-	322653	264171	436022	414662	1927638	1101320	1364071	1455676	1830324	2365298	11437361
14 Less: Accumulated depreciation	12210886	-	246711	213641	272207	253726	1213509	611151	702293	834100	862848	1202747	5797955
15 Depletable assets.....	2274	-	-	-	-	-	-	-	-	-	2274	-	-
16 Less: Accumulated depletion....	1242	-	-	-	-	-	-	-	-	-	1242	-	-
17 Land.....	582458	-	-	*2657	*11708	*12771	36986	30653	35611	32993	73608	60872	284598
18 Intangible assets (Amortizable)...	4458330	-	*11739	*5151	*5067	21347	53886	33306	158720	284285	415325	625059	2844445
19 Less: Accumulated amortization	1286327	-	*5395	*2881	*1624	11398	24077	15626	63153	52791	120657	156112	832612
20 Other assets.....	4695913	-	-14549	*3584	7071	8572	51210	89337	149292	172881	151153	296249	3781113
21 Total liabilities.....	68222576	-	295857	355568	704974	902258	3823305	2669296	3325397	3260442	4387777	5675089	42822612
22 Accounts payable.....	6593063	-	43826	88368	142141	222374	578990	439603	425248	417172	468732	487529	3279078
23 Mort, notes, and bonds under 1 yr	3798859	-	*31286	*25514	33774	87516	364008	399104	401624	288650	375186	459634	1332562
24 Other current liabilities.....	11983820	-	18563	25631	53533	77183	379031	223565	304930	310322	461089	607769	9522202
25 Loans from stockholders.....	835002	-	212743	*27309	74993	48599	180517	63354	66218	*33589	35494	1379	90805
26 Mort, notes, bonds, 1 yr or more.	11240713	-	*35014	*19928	105484	171420	423941	317440	521873	615780	1031579	1017133	6981119
27 Other liabilities.....	4812779	-	*12818	*7575	*124	*3804	114674	59076	121697	94707	123307	437563	3837433
28 Net worth.....	28958341	-	-58394	161243	294925	291361	1782143	1167153	1483807	1500221	1892389	2664080	17779412
29 Capital stock.....	3673554	-	*30734	34972	31029	25173	171904	301402	185348	125031	314847	446844	2006270
30 Paid-in or capital surplus.....	8755990	-	*12110	*74361	134864	22632	303382	119352	431025	812189	737812	1518381	4589882
31 Retained earnings, appropriated.	57854	-	-	-	*999	-	-	-	*12666	*35167	545	7671	807
32 Retained earnings-unappropriated	15468541	-	17348	33432	119535	168523	569132	260140	509268	174307	663936	753475	12199444
33 Retained earnings (S CORP).....	2750339	-	-103115	*29276	46775	119224	840996	594905	454792	450392	262667	54427	-
34 Less: Cost of treasury stock..	1747938	-	*15471	*10798	*38277	*44191	103271	108646	109292	96865	87418	116718	1016991
35 Total receipts.....	76980356	*188311	2029634	1248228	2327228	2168062	9067049	5214694	5673315	4543125	6680934	7362161	30477602
36 Business receipts.....	73628049	*158959	2020934	1244675	2300995	2143026	8937835	5171385	5586025	4455014	6457214	7019548	28132439
37 Interest.....	678113	*149	*252	*272	1840	2519	9398	4853	14824	11208	57310	65888	509601
38 Interest on govt. obligations....	82294	-	-	-	-	-	*1037	*373	2873	*1578	4124	8182	64127
39 Rents.....	75723	-	-	*693	*1735	*2355	*3704	*154	5316	806	13624	11539	35797
40 Royalties.....	544264	121	-	-	-	-	*3178	*137	*3120	*3832	14685	80554	438636
41 Net S-T cap gain less net LT loss	36035	-	-	-	-	*217	-	*311	-	*3	941	195	34368
42 Net L-T cap gain less net ST loss	362235	-	*196	*222	*19101	*301	*18977	*131	*2763	*18309	15146	60645	226444
43 Net gain, noncapital assets.....	125519	*7803	*2374	-	-	*5899	30215	*1709	5592	3288	26877	6576	35187
44 Dividends, domestic corporations.	423375	-	*25	*29	*1002	*3	*99	*294	*314	*326	3797	8095	409390
45 Dividends, foreign corporations..	420528	-	-	-	-	-	-	*355	*4497	*589	14352	43741	356994
46 Other receipts.....	604222	*21278	5867	*2337	2555	13743	62607	34992	47990	48172	72863	57197	234621
47 Total deductions.....	70360415	*160479	1887738	1167698	2199319	2020582	8430301	4859968	5283262	4176317	6189192	6775141	27210418
48 Cost of goods.....	45051319	*100870	1156154	745065	1486962	1308289	5660293	3450873	3767132	2876704	4173599	4259837	16065539
49 Compensation of officers.....	1694603	*4054	85612	76237	135662	121332	490395	141518	132854	88006	116346	73723	228864
50 Salaries and wages.....	5911619	*10766	155669	112816	121435	139607	554979	298395	352472	309025	434295	673951	2748209
51 Repairs.....	354961	*488	11377	9374	13045	12230	31509	16116	14205	10665	14543	28041	193368
52 Bad debts.....	229831	*2863	*3981	*3911	6161	2042	28137	17837	12255	22414	14697	15695	99839
53 Rent paid on business property...	795948	*1425	57630	31792	47314	33061	114037	41015	32229	31216	53976	70751	281504
54 Taxes paid.....	1502072	*2303	53923	32192	54008	54647	202861	121310	103671	85697	126670	126779	538010
55 Interest paid.....	1533953	*3865	34582	11195	21707	25719	78383	65528	78251	81388	146369	155993	830971
56 Contributions or gifts.....	63989	*29	*94	*328	*292	*516	2913	1697	1492	3025	3268	7724	42611
57 Amortization.....	250822	*1457	*705	*77	*504	1597	8729	3943	9334	24230	20984	13164	166097
58 Depreciation.....	1756559	*6652	24307	18611	46770	38925	164406	87145	98070	111890	159015	172530	828238
59 Depletion.....	2949	-	-	-	-	-	-	-	-	-	2947	-	3
60 Advertising.....	1964240	*638	19298	9057	18642	24539	89202	58123	68550	84316	185626	145731	1260518
61 Pension, prof sh, stock, annuity.	401195	*434	*997	*1555	*2691	*7945	51508	25614	22775	16644	28834	65257	176943
62 Employee benefit programs.....	1132397	*852	14282	16416	13057	16323	102957	49875	83971	54748	80977	189227	509712
63 Net loss, noncapital assets.....	113385	1	*317	-	*2930	*8	954	599	763	658	751	9412	96992
64 Other deductions.....	7600573	*23783	268809	99071	228138	233801	849038	480382	505237	375691	626295	767326	3143001
65 Total receipts less total deducts..	6619941	*27831	141910	80530	127909	147480	636749	354726	390053	366808	491742	587020	3267184
Constructive taxable income from													
66 related foreign corporations.....	307120	-	-	-	-	-	-	*304	*978	-	24427	12405	269007
67 Net income, total.....	6844768	*27831	141910	80530	127909	147480	635712	354656	388158	365230	512045	591243	3472064
68 Net income, Form 1120-A.....	*4845	-	*537	*626	*3681	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*897	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1364427	*11144	122668	*33671	74042	121013	386954	187183	144979	152644	80674	49455	-
71 Statutory special deductions, total	816270	*8449	*8326	*22879	19881	*2856	54482	*16345	27661	42062	77829	97844	437656
72 Net operating loss deduction....	433763	*8449	*8309	*22859	*19180	*2854	54413	*15785	25483	41244	69099	69405	96684
73 Dividends received deduction....	382506	-	*17	*20	*702	*2	*69	*561	2178	*818	8729	28439	340971
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	4663620	*8238	*10915	23980	33986	24108	194276	151128	215749	170546	353567	443947	3033178
76 Income tax before credits, total...	1615143	*2752	*1637	3597	5705	4931	61070	51586	74432	58547	124218	156137	1070530
77 Regular tax.....	1598235	*2722	*1636	3597	5611	4931	60433	51282	73350	57996	121567	154073	1061036
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	*143	-	-	-	-	-	-	*143	-	-	-	-	-
80 Alternative minimum tax.....	11463	*27	-	-	*94	-	*628	*138	*985	*447	2255	1473	5417
81 Environmental tax.....	5332	*3	-	-	-	-	*10	*22	97	104	428	591	4077
82 Foreign tax credit.....	247556	2	-	-	-	-	*46	-	*1235	*192	5395	8358	232329
83 U.S. Possessions tax credit.....	18945	-	-	-	-	-	499	211	5908	6929	5398	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	26787	-	-	-	*548	*46	*1502	*714	994	*1148	1375	1049	19413
86 Prior year minimum tax credit....	38250	*744	-	-	-	*24	*750	*427	*300	*2542	3558	915	28990
87 Income tax after credits, total....	1283606	*2006	*1637</										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 50 RETURNS WITH 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.....	107285	5021	55873	15425	11537	7529	8621	1319	930	349	194	165	322
2 Total assets.....	1658697028	-	1795174	2547564	4119419	5301883	18458576	9148588	14293361	12191253	13824236	26361410	1550655562
3 Cash.....	31644884	-	441806	621873	676797	840382	2216096	743752	1136765	1019722	966317	1521201	21460174
4 Notes and accounts receivable....	160776993	-	197590	281495	886150	1400685	4882489	2073652	2812070	1937400	2254112	3628990	140422360
5 Less: Allowance for bad debts.....	10122954	-	*19	*2500	*8341	8963	61142	32733	54191	56316	48995	135023	9714731
6 Inventories.....	26766320	-	24849	47462	82596	120340	364494	216283	356814	261746	303490	529114	24459133
7 U.S. govt. obligations, total....	4171346	-	*13	-	*3855	*11704	136295	77000	250215	110723	107072	103368	3371100
8 Tax-exempt securities.....	1925099	-	*12	-	-	*9708	*74484	*12491	146033	*18258	31554	59845	1572714
9 Other current assets.....	82514789	-	58523	124108	273696	220307	999308	595609	807354	730002	780392	1350486	76575004
10 Loans to stockholders.....	3221754	-	162972	182407	155386	159977	334525	76455	140833	69451	125304	233784	1580659
11 Mortgage and real estate loans...	2344497	-	*18	*8627	*16076	61100	*143699	*97	*9587	*13654	13301	61508	2016831
12 Other investments.....	268183416	-	66273	42926	158061	269061	1208557	923848	1220374	1313397	1381198	2340527	259259196
13 Depreciable assets.....	1422791707	-	2623635	3163469	4375191	5280107	16736439	7738352	12280209	10245250	11411659	20118506	1328818891
14 Less: Accumulated depreciation	589863329	-	2000247	2165662	2918325	3470737	10024239	4073235	6163510	4651829	5164250	8291908	540939386
15 Depletable assets.....	9570139	-	*16630	-	-	-	*1514	*49115	*17948	*5727	28664	225471	9225069
16 Less: Accumulated depletion...	4707941	-	-	-	-	-	*861	*38200	*12625	*5038	11825	73859	4565532
17 Land.....	11756824	-	*34900	*14302	132117	175990	493768	281953	333957	286655	369828	451992	9181271
18 Intangible assets (Amortizable)...	88748318	-	36630	98124	94254	173960	964807	410190	811068	426188	1154403	2939817	81638876
19 Less: Accumulated amortization	12193131	-	23990	40337	52631	19312	450311	86463	321767	99527	350963	520476	10127352
20 Other assets.....	161168298	-	155491	171270	244538	177575	438655	180424	522228	565787	472973	1818070	156421287
21 Total liabilities.....	1658697028	-	1795174	2547564	4119419	5301883	18458576	9148588	14293361	12191253	13824236	26361410	1550655562
22 Accounts payable.....	97967659	-	215794	206713	510177	789379	2762737	1249314	1637012	1190476	1219279	1983717	86203600
23 Mort, notes, and bonds under 1 yr	88527088	-	146010	324039	442861	338931	1815329	839791	1132183	895134	862994	1489040	80240776
24 Other current liabilities.....	126447204	-	115974	168174	216718	381659	1575418	647319	1201438	946922	1149171	2040967	118003443
25 Loans from stockholders.....	6279709	-	385953	444076	249432	368887	961099	131913	413485	178199	57469	212481	2867716
26 Mort, notes, bonds, 1 yr or more.	434448370	-	388547	670194	1084318	1094445	4132921	2032248	4325736	3476162	4259622	7990257	404993919
27 Other liabilities.....	314602148	-	18253	33262	52315	230835	752670	442052	898873	857684	1131267	2878734	307306201
28 Net worth.....	590424850	-	524642	701106	1563599	2097747	6458401	3805950	4646676	5144435	9757753	151039906	54518191
29 Capital stock.....	161350517	-	261231	323685	159621	244322	972103	336340	667608	423623	479381	1571688	155910917
30 Paid-in or capital surplus.....	267864136	-	242486	158220	236752	419802	1272918	475663	859826	1294270	1911054	3957336	257035809
31 Retained earnings, appropriated.	4845777	-	*16	-	-	*28185	79364	*44420	*106938	*16613	19656	32393	4518191
32 Retained earnings-unappropriated	162547941	-	159122	263196	955798	1175341	2797567	1864322	1717871	2257545	2057914	3761381	145537882
33 Retained earnings (S CORP).....	7968841	-	-78215	39750	278736	426978	1803932	1367568	1560500	891966	810500	728560	138566
34 Less: Cost of treasury stock...	14152362	-	59998	83745	67308	196881	467483	282363	228110	237340	134070	329605	12101460
35 Total receipts.....	974003424	6559311	18217180	12026713	12937380	15558683	44842020	16739254	20190032	14437847	14691062	23800061	774723880
36 Business receipts.....	912750732	5574905	17949150	11902663	12638556	15112560	43501655	16179005	19178629	13417651	13884158	21803415	721608384
37 Interest.....	18816309	261197	16339	7582	22725	36503	93496	52707	102843	76817	105076	262109	17778914
38 Interest on govt. obligations....	224485	*120	-	*368	*56	*635	6593	3707	19633	2877	5441	18016	167041
39 Rents.....	9280232	78512	*12148	*18170	37034	12326	147878	30630	161415	80622	66064	95515	8539918
40 Royalties.....	538388	*5378	-	-	*712	*3497	*860	-	*22973	*3486	265	933	500284
41 Net S-T cap gain less net LT loss	177048	*1569	-	*892	-	*4098	2772	*1585	8914	*6551	14878	9025	126765
42 Net L-T cap gain less net ST loss	7127902	218268	*34975	*2600	66689	38784	130485	76928	152992	126844	169819	220147	5889368
43 Net gain, noncapital assets.....	4749697	309878	63856	53341	102292	91979	271891	81511	141065	153403	83669	177625	3219187
44 Dividends, domestic corporations...	561550	*1747	-	*566	*2419	*471	9417	7848	3013	12330	3722	8929	511088
45 Dividends, foreign corporations..	376752	-	-	-	-	*749	*28	-	*285	101	1326	13910	360354
46 Other receipts.....	19400331	107738	140712	40530	66897	257082	676942	305335	398270	557165	356644	470437	16022578
47 Total deductions.....	887319343	5844478	17420209	11418424	12266950	14827654	42499553	15698344	18693682	13409499	13667418	20907695	700665436
48 Cost of goods.....	339428333	1818102	8451704	4485178	5847189	7416240	21319205	8698815	9166429	6493615	6048215	8649162	251034479
49 Compensation of officers.....	7394485	60588	741969	493629	666410	591873	1389194	342072	414708	179369	177417	252440	2084816
50 Salaries and wages.....	92783718	1127296	1493938	1368878	1503704	1656597	5325206	1687409	2165221	1720446	1718547	3049247	69967231
51 Repairs.....	32440006	80493	347922	237254	248104	307091	726858	211304	321936	300973	246729	472118	28939224
52 Bad debts.....	6298718	23850	3127	16335	21819	39420	190049	49983	56632	54651	47772	112265	5682816
53 Rent paid on business property...	27248970	399576	561799	438002	345667	365865	1374722	453184	653971	446277	680093	700038	20829776
54 Taxes paid.....	42743231	278663	357042	426104	365638	502084	1383416	493015	615275	462330	466582	816635	36576447
55 Interest paid.....	50244066	546335	102081	85279	132968	139381	553908	223591	432761	327048	416184	830546	46453984
56 Contributions or gifts.....	824973	2429	3159	2047	3224	3867	10550	4266	11085	4631	10002	14560	751152
57 Amortization.....	5538988	60491	11501	3421	12656	10167	87573	44528	66757	60635	102211	183478	4895568
58 Depreciation.....	82657719	340699	296507	388766	440461	544659	1634235	729219	973681	845666	868106	1542274	74053445
59 Depletion.....	893906	2302	-	-	*0	*65	*309	*8831	*1414	*1801	1758	468	876957
60 Advertising.....	7698081	33945	74179	67532	65379	63626	182441	125089	91998	83372	107532	181077	6621912
61 Pension, prof sh, stock, annuity.	7518130	31447	18773	16059	29428	38518	119627	63220	83951	75863	54183	100716	6886346
62 Employee benefit programs.....	20518700	136355	70767	110401	95010	128988	413344	186551	316736	184822	223797	323353	18328576
63 Net loss, noncapital assets.....	15470274	*4039	*3137	*2960	6311	3968	13802	6699	9219	40042	6944	21650	1428253
64 Other deductions.....	161540297	897870	4882604	3276578	2482982	3015245	7775114	2370569	3311908	2127957	2491348	3657668	125250455
65 Total receipts less total deducts..	86684081	714833	796971	608289	670430	731029	2342467	1040911	1496350	1028348	1023644	2172366	74058444
Constructive taxable income from													
66 related foreign corporations.....	1097410	-	-	-	-	-	-	-	*4961	*2388	6171	25754	1058136
67 Net income, total.....	87557007	714713	796971	607921	670374	730394	2335874	1037204	1481679	1027859	1024374	2180104	74949539
68 Net income, Form 1120-A.....	42566	*1068	29985	*5305	*5477	*731	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*2092	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	4696324	124906	556569	422421	384851	402880	1252768	485978	523210	190718	176262	121318	54442
71 Statutory special deductions, total	7165818	106173	130814	65608	86400	79825	240926	111534	146538	114416	105815	334979	5642789
72 Net operating loss deduction....	6638329	104849	130814	65212	84699	78746	233852	106118	144226	105639	102776	321718	5159681
73 Dividends received deduction....	455216	*1324	-	*396	*1701	*1079	7074	5416	2312	8778	3038	11886	412211
74 Public utility div paid deduction	70907	-	-	-	-	-	-	-	*1	-	-	9	70897
75 Income subject to tax.....	75708117	483635	109587	119891	199977	248259	842592	440073	812119	724794	755439	1724238	69247513
76 Income tax before credits, total...	27028075	171837	17259	20260	38550	58216	271128	155546	282058	256824	266668	616084	24873646
77 Regular tax.....	26305507	166348	17555	19950	38208	57256	262649	147358	275570	247874	258986		

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	86684	4621	47072	12489	9599	5522	5655	817	484	187	89	81	68
2 Total assets.....	263710083	-	1557834	2036880	3430703	3905430	12144114	5607390	7548217	6589748	6441940	13779448	200668379
3 Cash.....	13328171	-	384851	476099	565862	617643	1402630	417598	538892	530611	526149	758851	7108984
4 Notes and accounts receivable....	29968633	-	144559	232454	785657	1063002	3483263	1543066	1984423	1104936	1320803	2242218	16064251
5 Less: Allowance for bad debts.....	834602	-	*19	*452	*7493	3692	29482	17498	31725	32997	21329	81162	608752
6 Inventories.....	3482795	-	*4036	*31401	51817	41887	258738	144521	226152	133622	149801	347228	2093591
7 U.S. govt. obligations, total....	379295	-	*13	-	*3855	*11704	*38662	*11572	*91929	*34300	46235	44429	96596
8 Tax-exempt securities.....	555947	-	*12	-	-	*9482	*46814	*1193	*85919	*6598	15965	40194	349771
9 Other current assets.....	13087807	-	53904	92055	247860	190527	721384	457647	510524	382425	454650	789765	9187066
10 Loans to stockholders.....	1305115	-	149664	117719	129893	119442	206516	65625	87282	52434	51348	159150	166044
11 Mortgage and real estate loans...	802662	-	*18	*8627	-	61006	*64621	*97	*4762	*3684	2198	60438	597210
12 Other investments.....	39549815	-	57696	27901	120141	166202	748527	556141	443803	669375	434594	945607	35379828
13 Depreciable assets.....	231008516	-	2327545	2708877	3663525	4139993	11492778	4696657	6474181	5979173	5694325	11339851	172491612
14 Less: Accumulated depreciation	93780364	-	1772969	1868300	2458316	2763335	6986227	2486558	3364436	2775049	2710577	4837448	61757148
15 Depletable assets.....	215947	-	*16630	-	-	-	*1005	-	*17793	*4510	2841	5399	167770
16 Less: Accumulated depletion...	68601	-	-	-	-	-	*352	-	*12591	*4473	2232	230	48722
17 Land.....	3757176	-	*30674	*9342	79511	145448	306331	117428	237007	213969	254669	340528	2022269
18 Intangible assets (Amortizable)...	5481123	-	31585	77974	73383	26391	305850	58135	112175	176870	132919	724368	3761474
19 Less: Accumulated amortization	1151625	-	23029	33985	43435	4772	103569	25577	25356	52193	57624	100131	681955
20 Other assets.....	16622273	-	152663	157168	218444	84502	186626	67342	167484	161956	147202	1000393	14278492
21 Total liabilities.....	263710083	-	1557834	2036880	3430703	3905430	12144114	5607390	7548217	6589748	6441940	13779448	200668379
22 Accounts payable.....	24897687	-	187596	177753	435546	619949	2106663	1015310	1249091	590151	746732	1369974	16398921
23 Mort, notes, and bonds under 1 yr	9067021	-	137949	252831	356816	235128	1346118	672224	743395	634856	555498	806431	3325775
24 Other current liabilities.....	28117553	-	96535	142154	173190	254967	995845	438147	814569	633786	710559	1207773	22650030
25 Loans from stockholders.....	3087193	-	351262	379107	216449	252523	594087	75363	83712	136151	20379	182468	792963
26 Mort, notes, bonds, 1 yr or more.	62503283	-	346669	550569	946912	823809	2808636	1088152	2136384	1948219	1611119	3499012	46743802
27 Other liabilities.....	45764879	-	18253	14336	34708	170125	328827	178660	344780	410760	414863	1397056	42652512
28 Net worth.....	90272467	-	419569	520131	1267082	1546200	3963939	2139535	2176287	2235824	2382790	5316733	68304377
29 Capital stock.....	8101170	-	228529	156815	139532	121184	395093	202688	315194	179896	163521	749331	5449386
30 Paid-in or capital surplus.....	39340542	-	206436	59630	194010	301334	399307	351369	345451	469272	698515	1832686	34482531
31 Retained earnings, appropriated.	66849	-	*16	-	-	-	*37093	-	*574	*487	1104	9429	18146
32 Retained earnings-unappropriated	41153639	-	133639	215494	779580	952599	2136051	935629	578753	1135619	1077723	2192607	31015944
33 Retained earnings (S CORP).....	5424589	-	-91475	171761	210575	283778	1291085	754899	1011731	566451	480552	656879	88354
34 Less: Cost of treasury stock..	3814322	-	57575	83569	56615	112695	294691	105051	75416	115902	38625	124199	2749984
35 Total receipts.....	312841460	3683613	15150119	9016600	10938805	12847727	33740030	13096006	14503366	9092402	9512648	15249220	166010923
36 Business receipts.....	298839332	3202887	14963746	8918995	10713859	12481104	33027117	12760400	13946707	8407017	9087020	14563060	156767421
37 Interest.....	3613323	224682	14711	6188	18978	26055	53360	33509	45817	36884	46308	145624	2961207
38 Interest on govt. obligations....	47588	-	-	-	*56	*596	4587	2370	11151	*1060	1606	8992	17170
39 Rents.....	2668328	*76250	*8323	*18170	29782	*10914	133129	22690	148848	74623	50603	81907	2013089
40 Royalties.....	112584	51	-	-	*712	-	*14	-	*1412	*3396	53	785	106161
41 Net S-T cap gain less net LT loss	26856	-	-	*892	-	*2200	*2767	*954	*1409	*6213	1022	1161	10238
42 Net L-T cap gain less net ST loss	1090231	*33774	*3691	*2600	*11606	11733	48706	20749	27811	55219	34181	66572	773589
43 Net gain, noncapital assets.....	2070246	*70294	61639	32505	101608	82785	171605	60487	87981	65930	66987	146317	1122107
44 Dividends, domestic corporations.	73399	1007	-	*566	*2066	*144	2112	*4737	386	7695	984	4595	49109
45 Dividends, foreign corporations..	56721	-	-	-	-	-	*28	-	-	101	1185	9460	45948
46 Other receipts.....	4242852	74670	98009	36684	60139	232196	296605	190110	231843	434263	222699	220749	2144884
47 Total deductions.....	297766415	3545796	14556230	8625829	10432031	12353050	32422206	12580433	13737693	8543378	9103068	14080659	157786083
48 Cost of goods.....	106017049	914337	8008842	2902939	4862787	6351752	16586241	7509678	7228484	3698602	4082943	5851041	38019402
49 Compensation of officers.....	4324355	*40968	570137	441049	501124	436686	985672	225424	255486	110526	91391	141670	524223
50 Salaries and wages.....	50657339	796538	1303075	1255804	1331298	1288935	3992792	1325560	1619518	1301791	1300094	2264162	32877772
51 Repairs.....	10474301	44724	297207	219727	228437	271568	549233	124912	197916	200186	179749	384834	7775809
52 Bad debts.....	949589	*1339	*1362	13801	13561	21027	91262	29544	23855	31849	18132	62713	641144
53 Rent paid on business property...	16880953	371509	485180	318036	304675	326059	1199550	404806	597442	370532	626700	601171	11275292
54 Taxes paid.....	11098892	195856	302002	300285	310409	418879	1036772	373004	438763	362764	308279	547793	6504085
55 Interest paid.....	8015272	414634	96321	73918	109820	98732	366369	149882	201033	194219	173378	365040	5771925
56 Contributions or gifts.....	224573	*873	1952	1865	2812	3533	7541	2710	4408	2211	6467	5559	184641
57 Amortization.....	457440	*21953	11063	1903	10859	3384	20449	7167	13453	14835	7763	42739	301874
58 Depreciation.....	16024010	215988	273053	335752	381807	452563	1208567	486239	555528	529908	482080	981483	10121042
59 Depletion.....	149762	1	-	-	*0	*65	*283	-	*1212	*1691	1080	13	145417
60 Advertising.....	1570213	6673	49044	55169	37521	35971	95214	40447	45458	44386	35147	68593	1056590
61 Pension, prof sh, stock, annuity.	3468180	*23751	*10290	*14611	23353	30458	75575	41494	56785	54551	29699	75778	3031834
62 Employee benefit programs.....	7903291	106968	50153	101341	88733	110256	333187	137370	257371	147959	166450	238133	6165370
63 Net loss, noncapital assets.....	261463	-	*3137	*2960	*3607	3575	3047	2506	4336	35906	4247	12173	185970
64 Other deductions.....	59289734	389684	3093409	2586668	2221229	2499658	5870452	1719690	2236646	1441463	1589471	2437762	33203653
65 Total receipts less total deducts..	15075045	137817	593889	390771	506774	494677	1317825	515573	765673	549024	409580	1168561	8224880
Constructive taxable income from													
66 related foreign corporations.....	197796	-	-	-	-	-	-	-	*4961	*2388	6171	25747	158529
67 Net income, total.....	15225252	137817	593889	390771	506718	494081	1313237	513204	759483	550352	414145	1185317	8366238
68 Net income, Form 1120-A.....	35448	*1068	26807	*3819	*3753	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*102	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2781460	63444	413665	214050	298629	279198	639199	255031	305097	88389	75198	103633	45927
71 Statutory special deductions, total	2484964	61772	92181	64123	62506	45885	135846	39833	47336	78236	62382	115221	1679644
72 Net													

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Transportation and public
utilities: Transportation:
Railroad transportation

MINOR INDUSTRY 4000 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.....	208	***	-	-	*66	*41	*21	*19	*24	***	7	***	***
2 Total assets.....	99278524	-	-	-	*22713	*21146	*27310	*178329	*348891	***	483002	***	***
3 Cash.....	1297374	-	-	-	*139	*1943	*1924	*15051	*16423	***	22001	***	***
4 Notes and accounts receivable....	4464255	-	-	-	*15906	*479	*10153	*26800	*50952	***	46929	***	***
5 Less: Allowance for bad debts.	195884	-	-	-	-	-	-	-	*441	***	509	***	***
6 Inventories.....	843299	-	-	-	-	-	-	*8402	*7634	***	11278	***	***
7 U.S. govt. obligations, total....	*34104	-	-	-	-	-	-	-	-	***	17471	***	***
8 Tax-exempt securities.....	27409	-	-	-	-	-	-	-	-	***	-	***	***
9 Other current assets.....	2985909	-	-	-	-	-	*243	*6234	*19765	***	34095	***	***
10 Loans to stockholders.....	*158495	-	-	-	-	*3320	-	-	-	***	-	***	***
11 Mortgage and real estate loans...	451	-	-	-	-	-	-	-	-	***	451	***	***
12 Other investments.....	21069791	-	-	-	-	*5232	*612	*56968	*1968	***	40782	***	***
13 Depreciable assets.....	87642822	-	-	-	*3496	*34752	*25905	*121472	*409294	***	412111	***	***
14 Less: Accumulated depreciation	26121967	-	-	-	*3496	*26830	*11563	*60059	*170102	***	155847	***	***
15 Depletable assets.....	*28330	-	-	-	-	-	-	-	-	***	-	***	***
16 Less: Accumulated depletion...	*6875	-	-	-	-	-	-	-	-	***	-	***	***
17 Land.....	716574	-	-	-	*6668	*2173	-	*476	*6721	***	32219	***	***
18 Intangible assets (Amortizable)...	854768	-	-	-	-	-	-	*15319	*198	***	4243	***	***
19 Less: Accumulated amortization	59494	-	-	-	-	-	-	*12340	*198	***	1221	***	***
20 Other assets.....	5539162	-	-	-	-	*77	*35	*7	*6678	***	19000	***	***
21 Total liabilities.....	99278524	-	-	-	*22713	*21146	*27310	*178329	*348891	***	483002	***	***
22 Accounts payable.....	4318609	-	-	-	*562	-	*9922	*23470	*39997	***	56004	***	***
23 Mort, notes, and bonds under 1 yr	768517	-	-	-	*3863	-	*878	*4521	*28803	***	8897	***	***
24 Other current liabilities.....	8985646	-	-	-	-	*307	*1550	*4615	*14868	***	49349	***	***
25 Loans from stockholders.....	*175161	-	-	-	-	-	-	-	*12	***	-	***	***
26 Mort, notes, bonds, 1 yr or more.	21353318	-	-	-	-	*7507	*5080	*24659	*114027	***	92697	***	***
27 Other liabilities.....	25959856	-	-	-	-	-	-	*10206	*42967	***	45991	***	***
28 Net worth.....	37717417	-	-	-	*18288	*13332	*9881	*110858	*108217	***	226464	***	***
29 Capital stock.....	2248057	-	-	-	*10	*21	*81	*3090	*5930	***	31369	***	***
30 Paid-in or capital surplus.....	18796370	-	-	-	*9913	-	*12405	-	*5144	***	14864	***	***
31 Retained earnings, appropriated.	21618	-	-	-	-	-	-	-	-	***	-	***	***
32 Retained earnings-unappropriated	18601739	-	-	-	*8365	*13311	*-1520	*109202	*22114	***	180399	***	***
33 Retained earnings (S CORP).....	*113384	-	-	-	-	-	-	-	*25029	***	-	***	***
34 Less: Cost of treasury stock..	2063751	-	-	-	-	-	*1085	*1434	-	***	168	***	***
35 Total receipts.....	48227504	***	-	-	*7657	*68998	*145953	*202911	*251565	***	365137	***	***
36 Business receipts.....	44168443	***	-	-	*6745	*67307	*145631	*198199	*240688	***	296967	***	***
37 Interest.....	1610121	***	-	-	*912	*7	*4	*2656	*902	***	2364	***	***
38 Interest on govt. obligations....	2652	-	-	-	-	-	-	-	-	***	228	***	***
39 Rents.....	764418	***	-	-	-	*762	-	*270	*962	***	14170	***	***
40 Royalties.....	36055	***	-	-	-	-	-	-	-	***	-	***	***
41 Net S-T cap gain less net LT loss	1932	-	-	-	-	-	-	-	-	***	-0	***	***
42 Net L-T cap gain less net ST loss	437895	***	-	-	-	*644	*3	-	*176	***	14625	***	***
43 Net gain, noncapital assets.....	253403	***	-	-	-	*225	-	-	*424	***	29251	***	***
44 Dividends, domestic corporations.	22342	***	-	-	-	-	*37	*1777	-	***	-	***	***
45 Dividends, foreign corporations..	5186	-	-	-	-	-	-	-	-	***	-	***	***
46 Other receipts.....	925057	***	-	-	-	*54	*278	*8	*8413	***	7530	***	***
47 Total deductions.....	44999551	***	-	-	*4663	*61032	*144982	*180732	*208344	***	308191	***	***
48 Cost of goods.....	14558166	***	-	-	*4458	-	-	*138231	*76400	***	149911	***	***
49 Compensation of officers.....	220069	***	-	-	-	*1338	-	*767	*2067	***	4827	***	***
50 Salaries and wages.....	8111760	***	-	-	-	*10917	*36501	*6386	*29373	***	38019	***	***
51 Repairs.....	1771090	***	-	-	-	*5843	*16241	*1326	*1422	***	9002	***	***
52 Bad debts.....	359997	***	-	-	-	-	-	*1181	*235	***	92	***	***
53 Rent paid on business property...	3307937	***	-	-	-	*148	*45887	*476	*1361	***	2180	***	***
54 Taxes paid.....	2468203	***	-	-	*205	*4480	*10921	*8933	*14913	***	15657	***	***
55 Interest paid.....	2944362	***	-	-	-	*727	*387	*1405	*10600	***	9556	***	***
56 Contributions or gifts.....	150823	***	-	-	-	*9	*15	-	*601	***	3984	***	***
57 Amortization.....	95191	***	-	-	-	*14	-	*3336	*75	***	732	***	***
58 Depreciation.....	3544823	***	-	-	-	*3439	*2815	*10327	*24907	***	13890	***	***
59 Depletion.....	114901	***	-	-	-	-	-	-	-	***	-	***	***
60 Advertising.....	47257	***	-	-	-	*39	*222	*90	*505	***	60	***	***
61 Pension, prof sh, stock, annuity.	289592	***	-	-	-	-	-	*697	*3655	***	2696	***	***
62 Employee benefit programs.....	1570105	***	-	-	-	-	*7811	-	*4282	***	4299	***	***
63 Net loss, noncapital assets.....	123809	-	-	-	-	-	-	-	-	***	3	***	***
64 Other deductions.....	5321465	***	-	-	-	*34079	*24182	*7577	*37950	***	53283	***	***
65 Total receipts less total deducts..	3227953	***	-	-	*2994	*7966	*971	*22179	*43221	***	56946	***	***
Constructive taxable income from													
66 related foreign corporations.....	57957	-	-	-	-	-	-	-	-	***	-	***	***
67 Net income, total.....	3283257	***	-	-	*2994	*7966	*971	*22179	*43221	***	56717	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	-	***	***
70 Net income, Form 1120S.....	*80016	-	-	-	-	-	-	-	*34089	***	-	***	***
71 Statutory special deductions, total	176388	***	-	-	-	-	*26	*1244	*108	***	1829	***	***
72 Net operating loss deduction....	159033	***	-	-	-	-	-	-	*108	***	1829	***	***
73 Dividends received deduction....	17355	***	-	-	-	-	*26	*1244	-	***	-	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	***	***
75 Income subject to tax.....	3026854	***	-	-	*2994	*7966	*945	*20935	*9024	***	54888	***	***
76 Income tax before credits, total...	1084617	***	-	-	*449	*2417	*201	*7118	*3068	***	19093	***	***
77 Regular tax.....	1057270	***	-	-	*449	*2417	*142	*7118	*3068	***	18993	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	-	***	***
80 Alternative minimum tax.....	22754	***	-	-	-	-	*60	-	-	***	64	***	***
81 Environmental tax.....	4574	***	-	-	-	-	-	-	-	***	35	***	***
82 Foreign tax credit.....	15000	-	-	-	-	-	-	-	-	***	-	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	-	***	***
84 Nonconventional source fuel credit.	19162	-	-	-	-	-	-	-	-	***	-	***	***
85 General business credit.....	*5006	-	-	-	*39	-	-	*233	*141	***	363	***	***
86 Prior year minimum tax credit.....	150574	-	-	-	-	-	-	-	*200	***	423	***	***
87 Income tax after credits, total....	894876	***	-	-	*410	*2417	*201	*6885	*2726	***	18307	***	***

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

MINOR INDUSTRY 4100 RETURNS WITH 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.....	9822	***	5748	1726	1295	*165	445	*59	*26	*6	**	***	**
2 Total assets.....	3832613	***	248156	288372	412199	*99124	907534	*342386	*373398	*274012	**	***	**
3 Cash.....	328038	***	29503	26798	37603	*26452	89478	*28083	*33780	*17472	**	***	**
4 Notes and accounts receivable....	585725	***	*4029	*8312	*44269	*32304	199310	*27302	*62873	*73226	**	***	**
5 Less: Allowance for bad debts.	53317	***	-	-	-	-	*6291	*679	*1108	*10432	**	***	**
6 Inventories.....	34368	***	-	*689	-	*1589	12354	*3688	*8193	974	**	***	**
7 U.S. govt. obligations, total....	*999	***	-	-	-	-	*999	-	-	-	-	***	-
8 Tax-exempt securities.....	-	***	-	-	-	-	-	-	-	-	-	***	-
9 Other current assets.....	234850	***	*4679	*11083	*25645	*10185	59385	*22068	*34609	*54677	**	***	**
10 Loans to stockholders.....	228951	***	*15321	*24063	*29209	-	*23442	*6112	*10875	-	-	***	**
11 Mortgage and real estate loans...	*97	***	-	-	-	-	-	*97	-	-	-	***	-
12 Other investments.....	331732	***	*34799	-	*56218	*6493	29590	*60641	*96288	*44170	**	***	-
13 Depreciable assets.....	3121180	***	128713	310824	207396	*133204	1247770	*411139	*267989	*133280	**	***	**
14 Less: Accumulated depreciation	1963222	***	61978	227061	153903	*112691	774774	*253603	*162573	*77265	**	***	**
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	-	***	-
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	-	***	-
17 Land.....	39984	***	-	-	*4610	-	*12980	*7056	*7560	327	**	***	**
18 Intangible assets (Amortizable)...	332486	***	*501	*38818	*12833	*45	*7698	*6821	*7084	*60315	-	***	**
19 Less: Accumulated amortization	52313	***	*372	*3578	*2741	*45	*1716	*1277	*2683	*15314	-	***	**
20 Other assets.....	663054	***	92963	*98423	151061	*1588	*7310	*24939	*10511	*-7419	**	***	-
21 Total liabilities.....	3832613	***	248156	288372	412199	*99124	907534	*342386	*373398	*274012	**	***	**
22 Accounts payable.....	204584	***	*194	*15445	*1728	*22851	59996	*16406	*33003	*22017	**	***	**
23 Mort, notes, and bonds under 1 yr	320720	***	*5736	*33757	*15740	*5691	134443	*22549	*26363	*19156	**	***	**
24 Other current liabilities.....	284445	***	*18233	*7704	9936	*8289	81979	*34420	*73667	*25039	**	***	**
25 Loans from stockholders.....	232133	***	89749	*108423	*20468	*773	*10471	-	*2249	-	-	***	-
26 Mort, notes, bonds, 1 yr or more.	1172140	***	*47771	*48801	263428	*13120	300948	*40778	*69625	*136452	**	***	**
27 Other liabilities.....	148645	***	*12938	*-0	*570	-	*16751	*36009	*29763	*20354	**	***	**
28 Net worth.....	1469947	***	73535	74242	100329	*48401	302946	*192225	*138728	*50993	**	***	**
29 Capital stock.....	283879	***	35530	51661	14857	*6892	14245	*18011	*19544	*2980	**	***	**
30 Paid-in or capital surplus.....	401570	***	*11273	*12233	*5435	*3787	*6629	*1023	*18566	*14941	-	***	-
31 Retained earnings, appropriated.	-	***	-	-	-	-	-	-	-	-	-	***	-
32 Retained earnings-unappropriated	759813	***	-9496	*27561	*43452	*52212	358131	*120866	*87917	*37219	**	***	**
33 Retained earnings (S CORP).....	169986	***	*36227	*-7822	*36586	-	*11294	*73984	*12701	7016	**	***	-
34 Less: Cost of treasury stock..	145300	***	-	*9391	-	*14491	*87352	*21659	-	*11163	-	***	-
35 Total receipts.....	5827522	***	421998	331778	575453	*194962	1945477	*604112	*757166	*328768	**	***	**
36 Business receipts.....	5578442	***	419821	*314694	544970	*192061	1877670	*582828	*715924	*314095	**	***	**
37 Interest.....	40910	***	-	*983	*477	*1250	5257	*2115	*7125	*1208	**	***	**
38 Interest on govt. obligations....	*912	***	-	-	-	-	-	*38	*873	-	-	***	-
39 Rents.....	36300	***	*1105	*8758	*6175	-	*8288	-	*11932	-	-	***	-
40 Royalties.....	*4016	***	-	-	-	-	-	-	-	*3391	-	***	**
41 Net S-T cap gain less net LT loss	*99	***	-	-	-	-	*99	-	-	-	-	***	-
42 Net L-T cap gain less net ST loss	*2709	***	-	-	-	*76	*2576	*2	*6	-	-	***	-
43 Net gain, noncapital assets.....	23726	***	-	-	*1901	-	14338	*7001	*194	*133	**	***	**
44 Dividends, domestic corporations.	*2765	***	-	-	-	*14	*42	*2708	-	1	**	***	-
45 Dividends, foreign corporations..	-	***	-	-	-	-	-	-	-	-	-	***	-
46 Other receipts.....	137644	***	*1071	*7344	*21930	*1561	37206	*9421	*21112	*9939	**	***	-
47 Total deductions.....	5445774	***	388466	308761	534107	*187382	1843501	*536099	*733009	*311712	**	***	**
48 Cost of goods.....	1343958	***	*78988	*75697	*166113	*32860	479308	*140025	*204172	51484	**	***	**
49 Compensation of officers.....	216233	***	*41216	*36948	*19791	*16097	56665	*23103	*10876	*6539	**	***	**
50 Salaries and wages.....	1348952	***	*21870	*41825	*128728	*47196	478521	*132903	*182536	*95990	**	***	**
51 Repairs.....	168802	***	30542	*12965	*4273	*10204	54985	*21592	*17382	*4169	-	***	**
52 Bad debts.....	66794	***	-	-	-	-	*13901	*357	*1248	*16810	**	***	**
53 Rent paid on business property...	187026	***	*33854	*9892	*7536	*5758	49943	*20659	*10618	*18961	**	***	**
54 Taxes paid.....	269182	***	12483	15739	29550	*13020	88173	*30437	*47768	*8653	**	***	**
55 Interest paid.....	122997	***	15812	11971	23189	*1936	34656	*5595	*7537	*5268	**	***	**
56 Contributions or gifts.....	3491	***	-	*311	*57	*68	1552	*342	*274	*436	**	***	-
57 Amortization.....	12488	***	*242	-	*1507	-	*674	*54	*999	*4482	-	***	**
58 Depreciation.....	344493	***	18274	28277	18784	*7725	156605	*40467	*27214	*15567	**	***	**
59 Depletion.....	-	***	-	-	-	-	-	-	-	-	-	***	-
60 Advertising.....	38262	***	*679	*9109	*2016	*304	9844	*6071	*1494	*4998	**	***	**
61 Pension, prof sh, stock, annuity.	33817	***	-	-	*238	-	*6365	*5898	*16239	*4965	**	***	**
62 Employee benefit programs.....	133565	***	*1006	*2552	*20614	*574	21277	*5963	*56311	*5179	**	***	**
63 Net loss, noncapital assets.....	7064	***	*87	*177	*673	*898	*88	*652	*1523	*99	**	***	-
64 Other deductions.....	1148651	***	133414	63298	111036	*50741	390945	*101980	*146820	*68113	**	***	**
65 Total receipts less total deducts..	381748	***	33532	23017	41347	*7580	101976	*68013	*24157	*17056	**	***	**
Constructive taxable income from													
66 related foreign corporations.....	-	***	-	-	-	-	-	-	-	-	-	***	-
67 Net income, total.....	380836	***	33532	23017	41347	*7580	101976	*67975	*23284	*17056	**	***	**
68 Net income, Form 1120-A.....	*1844	***	*1665	-	*179	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	146540	***	29626	*6446	*33892	-	*25774	*47697	*2680	426	**	***	**
71 Statutory special deductions, total	65183	***	*1180	*594	*748	*1282	*16466	*2897	*13543	*708	**	***	-
72 Net operating loss deduction....	63248	***	*1180	*594	*748	*1273	*16437	*1001	*13543	*707	-	***	-
73 Dividends received deduction....	*1935	***	-	-	-	*10	*29	*1895	-	1	**	***	-
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	169113	***	*2725	*15978	*6707	*6298	59736	*17381	*7061	*15922	**	***	**
76 Income tax before credits, total...	53849	***	*409	*3009	*1006	*1374	20354	*6240	*2751	*5427	**	***	**
77 Regular tax.....	51026	***	*409	*3009	*1006	*1374	18756	*5910	*2338	*5414	**	***	**
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	*2737	***	-	-	-	-	*1598	*330	*406	-	-	***	-
81 Environmental tax.....	*86	***	-	-	-	-	-	-	*7	*14	**	***	**
82 Foreign tax credit.....	1558	***	-	-	-	-	-	-	-	-	-	***	**
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	***	-
85 General business credit.....	*1487	***	-	-	-	*1104	*380	*3	-	-	-	***	-
86 Prior year minimum tax credit.....	*1552	***	-	*46	-	*25	*358	*1053	*67	-	-	***	-
87 Income tax after credits, total....	49251	***	*409	*2963	*1006	*246	19616	*5184	*2684	*5427	**	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	44755	2293	23771	6174	5006	3477	3261	379	221	87	37	33	15
2 Total assets.....	57299116	-	720312	1004584	1826204	2402411	7045893	2613637	3271977	3076052	2654326	5212375	27471343
3 Cash.....	2875829	-	165779	199316	310521	331692	752702	199758	152493	150781	109127	219500	284161
4 Notes and accounts receivable....	11494914	-	61873	115027	420439	566790	1908580	675958	856643	431884	533415	833401	5090906
5 Less: Allowance for bad debts..	167804	-	*15	-	*5704	*1694	14846	7920	10709	6627	11435	24381	84473
6 Inventories.....	650927	-	*41	*22833	*2522	11580	97570	99750	42249	60794	50449	50279	212861
7 U.S. govt. obligations, total....	156926	-	*13	-	*3855	*11704	*10039	*11572	*8931	*12835	7821	13035	77122
8 Tax-exempt securities.....	443086	-	*8	-	*3568	*41444	*1193	*29860	*6598	10606	27446	322361	
9 Other current assets.....	3422557	-	18434	56123	137038	97967	420430	251008	166484	143530	243167	257211	1631165
10 Loans to stockholders.....	538275	-	103041	67031	52078	77129	81994	45647	26917	*45486	22459	16493	-
11 Mortgage and real estate loans...	152833	-	*11	-	-	*47520	*64621	-	*2318	*3538	-	963	33862
12 Other investments.....	6902825	-	*5520	*21679	*29315	84455	486435	210734	243806	234728	168699	430300	4987153
13 Depreciable assets.....	54126603	-	1445703	1784599	2488064	3061568	7185482	2529145	3230130	2975813	2380969	4614226	22430903
14 Less: Accumulated depreciation	28152599	-	1114360	1286092	1682525	2061988	4408822	1454138	1690845	1152722	1015075	1909442	10376592
15 Depletable assets.....	*12995	-	-	-	-	-	*1005	-	*11165	-	-	-	825
16 Less: Accumulated depletion...	*8716	-	-	-	-	-	*352	-	*8254	-	-	-	110
17 Land.....	2137418	-	*1540	*1386	41872	102676	228241	67057	161167	111988	117731	215663	1088096
18 Intangible assets (Amortizable)...	1740917	-	21390	34826	48070	23997	175504	*5685	28592	32869	21858	326499	1021626
19 Less: Accumulated amortization	461623	-	19300	*29085	33501	*3667	65214	*3644	11514	10672	7126	58390	219511
20 Other assets.....	1433752	-	30633	16940	14161	49113	81079	-18167	32543	35229	21661	199573	970987
21 Total liabilities.....	57299116	-	720312	1004584	1826204	2402411	7045893	2613637	3271977	3076052	2654326	5212375	27471343
22 Accounts payable.....	7883368	-	56313	64939	236490	214131	934726	431700	280543	169997	256646	361801	4876083
23 Mort, notes, and bonds under 1 yr	3630419	-	107294	169827	267186	170293	790120	388700	392144	365407	184423	314309	480717
24 Other current liabilities.....	4344923	-	39763	80945	64360	118401	462818	177044	269590	151442	252400	369248	2358912
25 Loans from stockholders.....	1143932	-	117636	180577	81048	181186	238137	*23949	*18482	*35315	3969	34819	228815
26 Mort, notes, bonds, 1 yr or more.	13583707	-	221587	331407	469736	658157	1844122	489081	936821	1121496	854162	1286101	5371038
27 Other liabilities.....	4363323	-	*253	*8125	*23303	45087	139156	63527	89798	143473	182758	417009	3250834
28 Net worth.....	22349444	-	177467	168763	684081	1015157	2636814	1039637	1284599	1088923	919969	2429089	10904945
29 Capital stock.....	1289090	-	103893	50300	59528	78659	226158	97523	146915	28457	29943	239446	228267
30 Paid-in or capital surplus.....	4370189	-	30192	*9544	87539	63950	218786	80201	55303	104723	258473	339743	3121733
31 Retained earnings, appropriated.	*33171	-	*14	-	-	-	*30522	-	*120	1104	1411	-	-
32 Retained earnings-unappropriated	13431279	-	118246	36365	417968	644554	1350247	349376	504097	509434	439547	1396565	7664881
33 Retained earnings (S CORP).....	3751372	-	-54341	135080	139880	241727	917510	569759	619665	477576	203300	501214	-
34 Less: Cost of treasury stock..	525658	-	*20537	*62526	*20835	*13733	106409	57223	41382	*31389	12398	49290	109936
35 Total receipts.....	116514097	296171	5012253	4970771	5661947	7181175	19432910	6133709	6095138	4203147	4354588	6650644	46521644
36 Business receipts.....	113355399	*266391	4948435	4927587	5516470	7051115	19061394	6037456	5854110	3898049	4271822	6421135	45101434
37 Interest.....	487171	*8731	957	2881	6896	14800	276238	8591	9963	12161	11680	47722	335156
38 Interest on govt. obligations....	29317	-	-	-	-	*337	3546	*2247	*7701	*1060	718	3407	10301
39 Rents.....	867467	-	*7218	*1527	*16919	*8579	61120	*15027	72724	31096	12046	25494	615715
40 Royalties.....	*13297	-	-	-	-	-	-	-	*1412	-	-0	68	11816
41 Net S-T cap gain less net LT loss	6278	-	-	-	-	*842	*2536	*32	*1379	*388	149	952	-0
42 Net L-T cap gain less net ST loss	259291	*1763	*1280	*1391	*6801	9905	36645	*1829	*12461	13316	15555	42178	116167
43 Net gain, noncapital assets.....	607227	*19202	48883	31016	89064	23375	110911	32369	40743	41265	28620	57881	83897
44 Dividends, domestic corporations.	8817	-	-	*172	*1619	*22	*616	*12	*289	*1613	286	3019	1170
45 Dividends, foreign corporations..	7639	-	-	-	-	-	-	-	-	101	-	5962	1577
46 Other receipts.....	872194	*84	5479	6197	24179	72194	128514	36146	94356	204098	13711	42825	244411
47 Total deductions.....	111489452	248490	4657959	4733543	5357900	6939254	18614213	5889758	5861905	4009068	4237724	6301980	44637657
48 Cost of goods.....	35323104	*45679	1138172	954770	2013188	2792403	8336707	2971163	2401005	1531839	1587269	1780970	9769939
49 Compensation of officers.....	2128209	*3403	256004	237364	285554	263047	587622	106808	126184	40710	37882	63189	120441
50 Salaries and wages.....	21985286	*25616	566509	932136	731473	812840	2348857	637380	811585	689488	700128	1297379	12431897
51 Repairs.....	2783709	*8911	222655	159780	176305	186066	319667	73340	103674	71488	59926	130924	1270975
52 Bad debts.....	232029	*409	*745	*8426	6408	17854	43681	13955	11321	9373	7672	19442	92742
53 Rent paid on business property...	4924722	*7176	306897	179789	183548	257669	877158	320868	423509	183464	393577	308608	1482458
54 Taxes paid.....	4838111	*35138	153719	197868	178688	242877	674264	199070	232574	191122	190352	328846	2213594
55 Interest paid.....	1601228	*31816	54395	42210	62295	76323	226998	70998	98096	106104	84566	144017	603410
56 Contributions or gifts.....	31476	-	*542	502	1546	1689	3962	1395	808	706	753	1597	17974
57 Amortization.....	77211	*1145	5755	*1442	4569	2338	8872	1622	3230	4361	1863	15589	26424
58 Depreciation.....	5754288	*13456	192822	220197	279996	337113	791957	275936	335914	323673	284900	579498	2118826
59 Depletion.....	3042	-	-	-	*0	*65	*283	-	*1207	*163	974	10	338
60 Advertising.....	391374	*4561	9162	17016	16705	16598	46654	14950	11099	8241	5786	18686	221916
61 Pension, prof sh, stock, annuity.	1519620	*34	*1710	*14313	*9757	12923	44158	17007	23683	19354	14077	45947	1316656
62 Employee benefit programs.....	3454740	*3378	24485	91473	47578	80365	234901	81690	142828	68546	101673	123498	2454324
63 Net loss, noncapital assets.....	20818	-	*492	-	*1079	*746	2413	*67	459	*48	15	2922	12577
64 Other deductions.....	26420485	67768	1723897	1676255	1359212	1838338	4066058	1103508	1134728	760391	766310	1440855	10483164
65 Total receipts less total deducts..	5024646	47681	354294	237228	304048	241921	818696	243951	233233	194079	116864	348664	1883987
Constructive taxable income from													
66 related foreign corporations.....	*24010	-	-	-	-	-	-	-	*2704	62	3645	2228	15371
67 Net income, total.....	5019338	47681	354294	237228	304048	241584	815151	241704	228237	193081	119790	347485	1889057
68 Net income, Form 1120-A.....	17879	*1068	16237	*573	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1605918	*38643	254165	135943	180636	113028	455812	133043	127280	76056	22510	68803	-
71 Statutory special deductions, total	317263	*5280	46961	52702	41186	29268	64443	*1997	12271	6470	18508	16700	21477
72 Net operating loss deduction....	311076	*5280	46961	52581	40051	29253	64012	*1989	12068	*5328	18308	14586	20658
73 Dividends received deduction....	6187	-	-	*120	*1135	*15	*431	*8	*202	*1142	200	2114	819
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3098497	*3758	53168	48584	83080	99858	294896	107033	88858	110555	78783	262345	1867580
76 Income tax before credits, total...	1033339	*524	7612	7962	15260	20475	93807	36979	31305	39035	28720	93118	658542
77 Regular tax.....	1016061	*524	8032	7758	15064	19789	90303	35851	29972	37570	26867	91028	653303
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	14546	-	*22	*204	*196	*685	3504	*1122	*1306	*1383	1770	1769	2586
81 Environmental tax.....	3174	-	-	-	-	-	-	*6	*27	82	83	322	2653
82 Foreign tax credit.....	4662	-	-	-	-	-	*1	-	-	56	358	1011	3237
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	17165	-	-	*965	*1418	*845	*282	*1056	*1531	*829	808	1643	7789
86 Prior year minimum tax credit....	15591	-	-	-	*190	*780	*2269						

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4509	*10	2533	*591	*416	*300	465	78	60	*12	18	13	13	
2 Total assets.....	19078268	-	103129	*102594	*136866	*224972	1000312	575568	939974	*442892	1325012	1956947	12270001	
3 Cash.....	875309	-	33649	*34889	*39128	*13786	124888	*23367	62980	*111282	100438	132525	198379	
4 Notes and accounts receivable....	2283348	-	*7444	*26439	*30113	*51491	217993	*128512	189353	*93199	208070	225222	1105513	
5 Less: Allowance for bad debts.....	69412	-	*4	-	-	-	-	*727	*3496	*3195	5996	5646	50348	
6 Inventories.....	365178	-	*1535	*7608	*10272	*4752	*86087	*2339	*11415	*823	9797	43814	186737	
7 U.S. govt. obligations, total....	*97344	-	-	-	-	-	*11003	-	*10081	*6363	20944	31011	17942	
8 Tax-exempt securities.....	*14835	-	*3	-	-	-	-	-	-	-	2084	12748	-	
9 Other current assets.....	869686	-	*7813	-	*4368	*11065	44394	87577	72305	*5166	74698	90651	471649	
10 Loans to stockholders.....	104601	-	*4	-	-	*14160	*12555	*5884	*35900	-	23648	1067	11383	
11 Mortgage and real estate loans....	*77581	-	*6	-	-	*5880	-	-	-	-	-	59476	12218	
12 Other investments.....	4457453	-	*17056	-	*8029	*17784	*75406	*98065	34738	*29392	124336	220198	3832448	
13 Depreciable assets.....	16081925	-	*134416	*115358	*229826	*230391	853406	*386765	882487	*418893	1517688	1632507	9680188	
14 Less: Accumulated depreciation	8012318	-	*104015	*89754	*184591	*134894	507489	*167162	404904	*260218	854729	775547	4529014	
15 Depletable assets.....	7050	-	-	-	-	-	-	-	-	-	2841	-	4209	
16 Less: Accumulated depletion....	2697	-	-	-	-	-	-	-	-	-	2232	-	465	
17 Land.....	313691	-	*413	*6988	-	*9408	*49094	*2910	*15634	*8994	68109	26100	126043	
18 Intangible assets (Amortizable)...	261339	-	*6738	-	-	*422	*69	*8606	*16879	*8951	25602	28017	166053	
19 Less: Accumulated amortization	110843	-	*2056	-	-	*338	*53	*2288	*5535	*8713	6562	5662	79635	
20 Other assets.....	1464198	-	*128	*1068	*-278	*1064	*32960	*1721	22137	*31955	16277	240467	1116700	
21 Total liabilities.....	19078268	-	103129	*102594	*136866	*224972	1000312	575568	939974	*442892	1325012	1956947	12270001	
22 Accounts payable.....	1537112	-	*2691	*17650	*15169	*18887	169256	*120198	113352	*27955	103636	206112	742206	
23 Mort, notes, and bonds under 1 yr	934611	-	*8739	*77	*12192	*14424	146807	*87045	60818	*30535	123114	112173	338686	
24 Other current liabilities.....	1383079	-	*3723	*11567	*14568	*11319	69769	*27004	64926	*49182	110783	107958	912280	
25 Loans from stockholders.....	211516	-	*11590	*22185	*29714	*47251	*59697	*2072	*22107	-	15927	973	-	
26 Mort, notes, bonds, 1 yr or more.	5030245	-	*4687	*7997	*13888	*15202	132789	*121729	284619	*42911	364854	516194	3525373	
27 Other liabilities.....	1882493	-	*84	-	*-0	*-0	55059	*8396	45842	*51932	55849	207626	1457704	
28 Net worth.....	8099213	-	71614	*43118	*51335	*117889	366935	209124	348310	*240376	550847	805911	5293752	
29 Capital stock.....	498995	-	28968	*4313	*21043	*2679	73294	36785	42766	*5949	62853	48878	171468	
30 Paid-in or capital surplus.....	2521464	-	*40097	*54	*4409	110083	*10051	*34372	*136591	*46508	491591	1647710	1647710	
31 Retained earnings, appropriated.	*5122	-	*3	-	-	-	-	*574	-	-	3636	910	-	
32 Retained earnings-unappropriated	4800715	-	*2662	*28424	*39322	*118797	109187	*122067	153705	*98428	361968	182976	3588503	
33 Retained earnings (S CORP).....	529360	-	*5219	*10327	*-2348	*26974	*103724	*56519	*141117	-	86413	101415	-	
34 Less: Cost of treasury stock...	256444	-	*10	-	*6681	*34970	*29354	*16297	*24223	*592	6894	22584	114838	
35 Total receipts.....	18950634	*36663	639663	*431661	*371230	*369436	1999495	876083	1166045	*578564	1355348	1356809	9769638	
36 Business receipts.....	17778880	*36472	607881	*431598	*369004	*361066	1950922	*836001	1066506	*562193	1316944	1260990	8979303	
37 Interest.....	244383	*192	*10825	*63	*1729	*3913	2999	*4069	8211	*2440	11186	22351	176405	
38 Interest on govt. obligations....	*837	-	-	-	-	-	-	*-0	*72	-	137	628	-	
39 Rents.....	197478	-	-	-	-	*471	*19092	*5252	*36372	*3586	8153	1784	122768	
40 Royalties.....	*2761	-	-	-	-	*14	-	-	-	*1	51	92	2603	
41 Net S-T cap gain less net LT loss	3170	-	-	-	-	*1088	*-0	*595	*30	-	874	209	374	
42 Net L-T cap gain less net ST loss	61705	-	*1606	-	-	*1100	*2841	*1132	*8786	*212	1408	7308	37312	
43 Net gain, noncapital assets.....	344601	-	*464	-	-	*1336	*13677	*3046	*25377	*1456	4027	47439	247779	
44 Dividends, domestic corporations.	20598	-	-	-	-	-	*668	*177	*1	*429	432	977	17914	
45 Dividends, foreign corporations..	*27484	-	-	-	-	-	*28	-	-	-	1166	-	26290	
46 Other receipts.....	268738	-	*18887	-	*497	*462	*9253	*25811	20689	*8247	10971	15031	158890	
47 Total deductions.....	17784855	*35250	605754	*414029	*364739	*347278	1893070	810456	1050189	*546504	1265325	1235918	9216342	
48 Cost of goods.....	9747140	*31282	*78383	*204281	*171514	*177191	1124750	*531778	457334	*326271	784751	649406	5210198	
49 Compensation of officers.....	254688	-	*30399	*21724	*10138	*9471	46564	*12330	21623	*10090	19731	18628	53988	
50 Salaries and wages.....	1645700	-	*50497	*55102	*43348	*44571	181306	*63500	122184	*27890	79999	142082	835221	
51 Repairs.....	431727	-	*15149	*7840	*11271	*20027	67597	*10191	37911	*16747	22817	46821	175356	
52 Bad debts.....	48779	-	*2179	-	-	*83	*4097	*2258	*2608	*1680	5765	2512	27599	
53 Rent paid on business property...	511973	-	*29713	*33692	*28268	*2198	27830	*6210	8715	*4600	26714	66775	277258	
54 Taxes paid.....	368749	*2813	*18508	*15331	*10588	*9726	41880	26764	33406	*23006	28822	28117	129788	
55 Interest paid.....	467635	*119	*11486	*3351	*2533	*3916	21750	18031	31577	*8228	36748	55384	274514	
56 Contributions or gifts.....	13239	-	*120	*396	*144	*3	*202	*316	522	*148	1306	1323	8760	
57 Amortization.....	26297	-	*1319	-	-	*84	*4092	*306	*658	*434	454	714	18237	
58 Depreciation.....	943792	*426	*8294	*10587	*12434	*18911	44151	*35330	65821	*25219	88139	90149	544331	
59 Depletion.....	*4185	-	-	-	-	-	-	-	-	*-0	105	3	4078	
60 Advertising.....	46422	-	*4341	*2213	*1060	*646	6585	*1617	13705	*447	1633	2092	12083	
61 Pension, prof sh, stock, annuity.	84621	-	-	-	-	-	*1912	*5882	*3292	*10656	5203	6907	50769	
62 Employee benefit programs.....	346919	*586	*4088	-	*128	*2715	11515	*13568	12903	*7771	14966	12904	265775	
63 Net loss, noncapital assets.....	8840	-	-	-	*81	*119	*119	*115	*866	-	1397	555	5588	
64 Other deductions.....	2834147	*23	353458	*57332	*73231	*57615	308721	82261	237066	*83317	146777	111547	1322800	
65 Total receipts less total deducts..	1165779	*1414	33908	*17631	*6491	*22158	106425	65627	115856	*32060	90023	120890	553295	
Constructive taxable income from														
66 related foreign corporations.....	63068	-	-	-	-	-	-	-	-	*362	2526	10264	49915	
67 Net income, total.....	1228009	*1414	33908	*17631	*6491	*22158	106425	65627	115784	*32422	92413	130526	603210	
68 Net income, Form 1120-A.....	*4518	-	*2598	-	*1920	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	135349	-	*19137	*7965	*216	*13276	*34199	*7393	*35851	-	7176	10136	-	
71 Statutory special deductions, total	174834	*1414	*6456	*226	-	*1312	*29398	*17956	*11984	*5192	15678	33073	52147	
72 Net operating loss deduction.....	127798	*1414	*6456	*226	-	*1312	*28931	*17814	*11983	*4850	15167	31042	8605	
73 Dividends received deduction....	14679	-	-	-	-	-	*467	*142	*1	*342	511	665	12551	
74 Public utility div paid deduction	30990	-	-	-	-	-	-	-	-	-	-	-	30990	
75 Income subject to tax.....	918035	-	*8316	*9441	*6275	*7569	42883	*40279	67949	*27230	69644	87386	551063	
76 Income tax before credits, total...	320111	*15	*1247	*1589	*941	*1522	13515	*14906	25021	*9363	24161	31697	196134	
77 Regular tax.....	310946	-	*1247	*1589	*941	*1522	13496	*13702	23065	*9245	23743	29852	192543	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Alternative minimum tax.....	8046	*15	-	-	-	-	*20	*1199	*1912	*91	329	1735	2746	
81 Environmental tax.....	1119	-	-	-	-	-	-	*5	*44	*27	89	110	845	
82 Foreign tax credit.....	37049	-	-	-	-	-	-	-	-	-	1719	2105	33225	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
85 General business credit.....	12271	-	-	-	-	-	*10	*1372	*555	-	1177	1091	8066	
86 Prior year minimum tax credit.....	28746	-	-	-	-	*152	-	*1210	*257	*118	492	-	26517	
87 Income tax after credits, total....	242045	*15	*1247	*1589	*941	*1370	13505	*12324	24209	*9245	20772	28501	128325	

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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)

Transportation and public
utilities: Transportation:
Transportation by air

MINOR INDUSTRY 4500 RETURNS WITH 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.....	2927	*279	*1034	*595	*410	*287	169	*54	42	*16	12	9	19
2 Total assets.....	57416000	-	*40519	*89738	*141272	*208149	378261	*359323	719074	*550874	871942	1636345	52420504
3 Cash.....	5742801	-	*1988	*7961	*11730	*12273	*81730	*40051	83656	*30289	189913	96797	5186414
4 Notes and accounts receivable....	6122588	-	-	*34067	*23790	*13956	*14303	*130147	224978	*160628	210786	201795	5108137
5 Less: Allowance for bad debts.....	297179	-	-	-	*1778	-	-	*1388	*6784	*8330	2360	6124	270415
6 Inventories.....	1301507	-	*2451	*272	*27141	*20228	*34128	*12835	*66383	*35716	65384	196008	840961
7 U.S. govt. obligations, total....	*25200	-	-	-	-	-	-	-	*25200	-	-	-	-
8 Tax-exempt securities.....	*32344	-	-	-	-	*5914	-	-	*26430	-	-	-	-
9 Other current assets.....	3270200	-	*4400	*3973	*286	*6143	*14498	*11055	52144	*41574	54150	95547	2986429
10 Loans to stockholders.....	54902	-	*8728	-	*24468	*15421	-	-	*4204	*1214	-	866	-
11 Mortgage and real estate loans...	*811	-	-	-	-	*811	-	-	-	-	-	-	-
12 Other investments.....	2118028	-	-	-	*660	*35362	*2445	*17108	*17359	*9487	63057	45214	1927337
13 Depreciable assets.....	49783087	-	*13477	*76779	*133777	*223849	*532915	*222875	330608	*354661	383772	1298537	46211838
14 Less: Accumulated depreciation	19240860	-	*7932	*33314	*79351	*148981	*303369	*87731	151338	*124847	182354	449718	17671925
15 Depletable assets.....	*126030	-	*16630	-	-	-	-	-	-	-	-	-	109400
16 Less: Accumulated depletion...	37080	-	-	-	-	-	-	-	-	-	-	-	37080
17 Land.....	162268	-	-	-	*912	*23192	-	-	*8760	*6582	5452	460	116909
18 Intangible assets (Amortizable)...	1819728	-	*1093	*65	*2283	-	*3711	*10066	*1770	*15575	76762	80735	1627668
19 Less: Accumulated amortization	366382	-	*316	*65	*2205	-	*3227	*523	*98	*960	40470	2643	315875
20 Other assets.....	6798007	-	-	-	*440	*-19	*1128	*4827	35802	*29285	47849	78870	6600706
21 Total liabilities.....	57416000	-	*40519	*89738	*141272	*208149	378261	*359323	719074	*550874	871942	1636345	52420504
22 Accounts payable.....	7240401	-	-	*10735	*17329	*19830	*19083	*97607	435018	*106974	172649	176699	6184477
23 Mort, notes, and bonds under 1 yr	1738409	-	-	*28757	*21416	*4133	*32062	*6991	79091	*88419	61434	68858	1347249
24 Other current liabilities.....	9386212	-	*2380	*3394	*3282	*14928	*18491	*46363	149767	*118935	148942	253963	8625768
25 Loans from stockholders.....	54491	-	*2476	-	*8283	*2246	*17248	*19	*20031	-	125	996	3067
26 Mort, notes, bonds, 1 yr or more..	15649753	-	*2001	*46267	*37999	*46191	*182651	*83047	*353807	*97549	144695	315522	14340023
27 Other liabilities.....	11317774	-	-	*38	*4365	*32157	*1442	-	*27063	*32400	61588	214910	10943811
28 Net worth.....	12028960	-	*33661	*547	*48599	*88663	107285	*125296	-345703	*106598	282509	605396	10976110
29 Capital stock.....	3047007	-	*1138	*6941	*8196	*3303	8823	*14589	20120	*15634	10074	117569	2840620
30 Paid-in or capital surplus.....	9709720	-	*16630	-	*27794	*165410	*5086	*159764	*120371	*96869	272382	274783	8570630
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	-326093	-	-	*6004	*36115	*6846	*28340	*22318	-571687	*-59479	-60979	258602	7827
33 Retained earnings (S CORP).....	118809	-	*15893	*-3335	*-23507	*-86897	*86557	*-71370	*86697	*53738	61032	-	-
34 Less: Cost of treasury stock..	520483	-	-	*9063	-	-	*21521	*6	*1204	*164	-	45558	442967
35 Total receipts.....	71922253	*87154	*135075	*276138	*407828	*527074	441774	*976405	1542852	*1221346	1538985	2279434	62488188
36 Business receipts.....	68508992	*37139	*125249	*265687	*390917	*451729	*383047	*949612	1508910	*1195539	1380625	2203354	59617184
37 Interest.....	905596	*33	-	*23	*1316	*84	*2047	*897	*6827	*1076	7659	7442	878193
38 Interest on govt. obligations....	7120	-	-	-	-	*259	-	-	*1399	-	79	980	4403
39 Rents.....	439324	*11131	-	*7756	*1021	-	*21841	*228	*3	*11785	1502	13210	370848
40 Royalties.....	55192	-	-	-	-	-	-	-	-	-	2	-	55190
41 Net S-T cap gain less net LT loss	7931	-	-	-	-	-	-	-	-	-	-	-	7931
42 Net L-T cap gain less net ST loss	260267	*6416	-	-	*4143	-	*6395	*797	*23	*636	2493	4999	234366
43 Net gain, noncapital assets.....	729590	*32063	*9478	*169	*10431	*55609	*22794	*4894	*13746	*3937	2692	24575	549200
44 Dividends, domestic corporations.	6965	-	-	-	-	-	*46	-	-	-	-	48	6872
45 Dividends, foreign corporations..	8885	-	-	-	-	-	-	-	-	-	-	1102	7783
46 Other receipts.....	992389	371	*348	*2504	-	*19393	*5604	*19977	*11944	*8373	143932	23724	756218
47 Total deductions.....	68865687	*37724	*121876	*266832	*383233	*478386	401875	*950533	1476075	*1184997	1471028	2207509	59885617
48 Cost of goods.....	13425320	16298	*10880	*16088	-	*169240	*267293	*727788	890226	*534506	554292	956364	9091867
49 Compensation of officers.....	308766	786	*25387	-	*20242	*5878	*18773	*10718	29497	*9387	7361	12816	167922
50 Salaries and wages.....	12960358	*665	*33709	-	*37647	*38250	*30342	*81895	138844	*212380	221428	218299	11946901
51 Repairs.....	4602310	*1700	*990	*9102	*4117	*23350	*9671	*2917	20956	*63422	73912	104429	4287745
52 Bad debts.....	146351	*430	-	*1236	*1317	*746	*325	*1457	*2843	*1648	1033	3926	131390
53 Rent paid on business property...	6758570	*591	*2401	*48257	*5097	*4843	*8460	*14381	27099	*93809	132966	129479	6291185
54 Taxes paid.....	2020580	*1012	*6304	*1138	*14151	*13752	*18367	*13493	39275	*20143	32458	37958	1822527
55 Interest paid.....	2064615	*2290	*1687	*4403	*3968	*6609	22269	*7070	11994	*17631	16862	41047	1928785
56 Contributions or gifts.....	11523	-	-	*1	*95	*85	*27	*24	*60	*15	82	314	10819
57 Amortization.....	207321	145	*97	*13	*16	-	*395	*827	*935	*1241	3349	19948	180355
58 Depreciation.....	4009670	*8817	*4098	*9269	*15253	*35892	42061	*21752	34639	*23864	34568	114726	3664731
59 Depletion.....	*25102	-	-	-	-	-	-	-	-	*244	-0	-	24858
60 Advertising.....	815442	29	*39	*4484	*1057	*1991	*1016	*1955	*6106	*1201	12877	12280	772406
61 Pension, prof sh, stock, annuity.	1419614	-	-	-	*636	-	*1225	*1126	*2089	*11494	3560	9407	1390076
62 Employee benefit programs.....	2048466	1098	*1926	-	*5837	*935	*6284	*4266	10151	*9076	22332	28839	1957721
63 Net loss, noncapital assets.....	47985	-	-	-	-	-	51	*219	*515	*1095	387	4988	40730
64 Other deductions.....	17993693	*3863	*34359	*172840	*104561	*78763	52146	*60644	260848	*183838	353561	512688	16175583
65 Total receipts less total deducts..	3056566	*49430	*13198	*9306	*24595	*48688	39898	*25872	66777	*36349	67956	71924	2602571
Constructive taxable income from													
66 related foreign corporations.....	*32154	-	-	-	-	-	-	-	-	*161	-	-	31993
67 Net income, total.....	3081599	*49430	*13198	*9306	*24595	*48429	39898	*25872	65539	*36349	67877	70945	2630161
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	69	69	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	181628	6270	*13198	*4608	*19860	*45738	*15743	*12287	*30452	*9526	23946	-	-
71 Statutory special deductions, total	1565526	*42001	-	*2038	*2211	*1615	*2365	*9701	*6769	*23761	21626	23233	1430207
72 Net operating loss deduction....	1559166	*42001	-	*2038	*2211	*1615	*2328	*9701	*6769	*23761	21626	22097	1425018
73 Dividends received deduction....	6360	-	-	-	-	-	-	*36	-	-	-	1136	5189
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1334445	*1160	-	*2660	*2524	*1075	*21791	*3884	*28318	*3062	22305	47712	1199954
76 Income tax before credits, total...	657823	*615	-	*505	*379	*161	*7406	*1279	*9588	*1481	9166	19651	607593
77 Regular tax.....	463952	*174	-	*399	*379	*161	*7282	*1216	*9572	*1058	7576	16392	419744
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	189720	*430	-	*106	-	-	*124	*62	-	*406	1544	3173	183875
81 Environmental tax.....	4075	*11	-	-	-	-	-	-	*16	*17	46	86	3898
82 Foreign tax credit.....	20522	-	-	-	-	-	44	-	*345	-	-	525	19609
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	1448	-	-	-	-	-	-	-	-	-	-	-	1448
85 General business credit.....	*6772	-	-	-	*27	-	-	-	*213	*421	-	1570	4541
86 Prior year minimum tax credit....	*11226	-	-	-	-	*129	-	-	*1026	*88	-	-	9983
87 Income tax after credits, total....	617856	*615	-	*505	*352	*32	*7362	*1279	*8003	*973	9166	17556	572013

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	72	***	-	-	-	-	*15	**	*20	***	4	5	**
2 Total assets.....	2624632	***	-	-	-	-	*70526	**	*348395	***	251776	1598501	**
3 Cash.....	127813	***	-	-	-	-	*2862	**	*44775	***	23635	42293	**
4 Notes and accounts receivable....	380709	***	-	-	-	-	*12307	**	*24370	***	22104	290415	**
5 Less: Allowance for bad debts.....	-	***	-	-	-	-	-	-	-	***	-	-	-
6 Inventories.....	45545	***	-	-	-	-	*4909	**	*3556	***	4537	26947	-
7 U.S. govt. obligations, total....	-	***	-	-	-	-	-	-	-	***	-	-	-
8 Tax-exempt securities.....	-	***	-	-	-	-	-	-	-	***	-	-	-
9 Other current assets.....	154882	***	-	-	-	-	*901	**	*73850	***	6376	68267	**
10 Loans to stockholders.....	-	***	-	-	-	-	-	-	-	***	-	-	-
11 Mortgage and real estate loans...	-	***	-	-	-	-	-	-	-	***	-	-	-
12 Other investments.....	143907	***	-	-	-	-	*13	**	*7	***	238	62272	-
13 Depreciable assets.....	3927431	***	-	-	-	-	*215512	**	*543521	***	362048	2165780	**
14 Less: Accumulated depreciation	2274540	***	-	-	-	-	*166128	**	*358810	***	167640	1141510	**
15 Depletable assets.....	5133	***	-	-	-	-	-	-	-	***	-	5133	-
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	***	-	-	-
17 Land.....	27671	***	-	-	-	-	*141	-	*1244	***	282	13580	**
18 Intangible assets (Amortizable)...	*1423	***	-	-	-	-	-	-	-	***	-	643	-
19 Less: Accumulated amortization	*566	***	-	-	-	-	-	-	-	***	-	197	-
20 Other assets.....	85224	***	-	-	-	-	*8	**	*15881	***	195	64877	**
21 Total liabilities.....	2624632	***	-	-	-	-	*70526	**	*348395	***	251776	1598501	**
22 Accounts payable.....	157808	***	-	-	-	-	*11844	**	*22296	***	6420	101446	**
23 Mort, notes, and bonds under 1 yr	202114	***	-	-	-	-	*17145	**	1282	***	26348	138567	**
24 Other current liabilities.....	169732	***	-	-	-	-	*7986	**	*81506	***	18421	41617	**
25 Loans from stockholders.....	*2358	***	-	-	-	-	-	-	*2358	***	-	-	-
26 Mort, notes, bonds, 1 yr or more.	884074	***	-	-	-	-	-	-	*11872	***	53318	674327	**
27 Other liabilities.....	617938	***	-	-	-	-	*5383	**	*51784	***	41492	451050	**
28 Net worth.....	590608	***	-	-	-	-	*28168	**	*177296	***	105776	191494	**
29 Capital stock.....	151952	***	-	-	-	-	*11912	**	*27572	***	6195	71779	**
30 Paid-in or capital surplus.....	170794	***	-	-	-	-	*3983	-	*29609	***	44302	79120	**
31 Retained earnings, appropriated.	-	***	-	-	-	-	-	-	-	***	-	-	-
32 Retained earnings-unappropriated	277122	***	-	-	-	-	*12273	**	*122487	***	55279	40595	**
33 Retained earnings (S CORP).....	-	***	-	-	-	-	-	-	-	***	-	-	-
34 Less: Cost of treasury stock..	*9260	***	-	-	-	-	-	-	*2372	***	-	-	-
35 Total receipts.....	2272546	***	-	-	-	-	*99000	**	*220125	***	163143	1456605	**
36 Business receipts.....	2096515	***	-	-	-	-	*98700	**	*203628	***	130694	1372474	**
37 Interest.....	41731	***	-	-	-	-	*248	**	*3408	***	7536	29170	**
38 Interest on govt. obligations....	-	***	-	-	-	-	-	-	-	***	-	-	-
39 Rents.....	13599	***	-	-	-	-	*3	**	*277	***	-	1505	**
40 Royalties.....	-	***	-	-	-	-	-	-	-	***	-	-	-
41 Net S-T cap gain less net LT loss	-	***	-	-	-	-	-	-	-	***	-	-	-
42 Net L-T cap gain less net ST loss	1485	***	-	-	-	-	-	-	-	***	99	1386	**
43 Net gain, noncapital assets.....	*350	***	-	-	-	-	-	-	-	***	-	11	-
44 Dividends, domestic corporations..	31	***	-	-	-	-	-	-	-	***	-	31	**
45 Dividends, foreign corporations..	-	***	-	-	-	-	-	-	-	***	-	-	-
46 Other receipts.....	118835	***	-	-	-	-	*49	-	*12812	***	24814	52027	**
47 Total deductions.....	1560333	***	-	-	-	-	*72500	**	*123130	***	135654	1033180	**
48 Cost of goods.....	906759	***	-	-	-	-	*14610	**	*46315	***	70415	700825	**
49 Compensation of officers.....	*4414	***	-	-	-	-	-	-	-	***	261	2788	**
50 Salaries and wages.....	89150	***	-	-	-	-	*1774	-	*16022	***	10010	44315	**
51 Repairs.....	116377	***	-	-	-	-	*12475	-	*9602	***	3282	72805	**
52 Bad debts.....	*66	***	-	-	-	-	-	-	-	***	-	-	-
53 Rent paid on business property...	10637	***	-	-	-	-	*1651	**	*1637	***	342	5058	**
54 Taxes paid.....	103013	***	-	-	-	-	*5390	**	*10878	***	9121	57953	**
55 Interest paid.....	90818	***	-	-	-	-	*1316	**	*2372	***	6159	63128	**
56 Contributions or gifts.....	484	***	-	-	-	-	*19	**	*9	***	6	397	**
57 Amortization.....	700	***	-	-	-	-	*2	**	*26	***	80	516	**
58 Depreciation.....	78650	***	-	-	-	-	*3786	**	*7597	***	10184	43921	**
59 Depletion.....	-	***	-	-	-	-	-	-	-	***	-	-	-
60 Advertising.....	*44	***	-	-	-	-	*0	-	-	***	2	10	-
61 Pension, prof sh, stock, annuity.	5459	***	-	-	-	-	-	-	-	***	515	4255	**
62 Employee benefit programs.....	16327	***	-	-	-	-	-	-	*904	***	1146	10084	**
63 Net loss, noncapital assets.....	*1646	***	-	-	-	-	*72	**	*58	***	1280	145	-
64 Other deductions.....	135788	***	-	-	-	-	*31404	**	*27709	***	22850	26980	**
65 Total receipts less total deducts..	712212	***	-	-	-	-	*26500	**	*96995	***	27490	423425	**
Constructive taxable income from related foreign corporations.....	-	***	-	-	-	-	-	-	-	***	-	-	-
67 Net income, total.....	712212	***	-	-	-	-	*26500	**	*96995	***	27490	423425	**
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	***	-	-	-
70 Net income, Form 1120S.....	-	***	-	-	-	-	-	-	-	***	-	-	-
71 Statutory special deductions, total	*7299	***	-	-	-	-	-	-	-	***	2730	1699	**
72 Net operating loss deduction....	*7277	***	-	-	-	-	-	-	-	***	2730	1677	-
73 Dividends received deduction....	21	***	-	-	-	-	-	-	-	***	-	21	**
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	-
75 Income subject to tax.....	704913	***	-	-	-	-	*26500	**	*96995	***	24759	421726	**
76 Income tax before credits, total...	246339	***	-	-	-	-	*9206	**	*33212	***	8803	148128	**
77 Regular tax.....	245164	***	-	-	-	-	*9010	**	*33138	***	8562	147604	**
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	***	-	-	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	***	-	-	-
80 Alternative minimum tax.....	*413	***	-	-	-	-	*185	-	-	***	212	16	-
81 Environmental tax.....	762	***	-	-	-	-	*11	**	*74	***	29	507	**
82 Foreign tax credit.....	*5401	***	-	-	-	-	*3164	-	-	***	-	2236	-
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	***	-	-	-
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	***	-	-	-
85 General business credit.....	60	***	-	-	-	-	-	-	-	***	-	60	**
86 Prior year minimum tax credit....	-	***	-	-	-	-	-	-	-	***	-	-	-
87 Income tax after credits, total....	240879	***	-	-	-	-	*6042	**	*33212	***	8803	145831	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	24392	***	13985	3403	2406	1252	1278	228	91	43	11	14	***
2 Total assets.....	24180930	***	445717	551592	891448	949628	2714277	1538146	1546510	1457746	855881	1921802	***
3 Cash.....	2081006	***	153933	207136	166740	231498	349046	111288	144785	202484	81036	202612	***
4 Notes and accounts receivable....	4637094	***	71213	48609	251141	397982	1120617	554347	575255	265209	299500	501023	***
5 Less: Allowance for bad debts.....	*51005	***	-	*452	*11	*1998	8346	6783	9187	2951	1030	8835	***
6 Inventories.....	241971	***	*10	-	*11883	*3737	*23689	*17508	*86722	*14386	8357	15961	***
7 U.S. govt. obligations, total....	*64722	***	-	-	-	-	*16622	-	*47717	-	-	383	***
8 Tax-exempt securities.....	*38273	***	-	-	-	-	*5370	-	*29628	-	3275	-	***
9 Other current assets.....	2149722	***	18578	20876	80524	65167	181533	79704	91366	116429	42164	241083	***
10 Loans to stockholders.....	219890	***	22570	*26624	*24138	*9412	88525	*7982	*9386	*5215	5241	20794	***
11 Mortgage and real estate loans....	*570889	***	-	*8627	-	*6795	-	-	*2444	*146	1747	-	***
12 Other investments.....	4526078	***	*321	*6222	*25919	*16875	154026	112625	49638	267390	37482	165896	***
13 Depreciable assets.....	16325469	***	605236	421318	600967	456228	1431787	1025262	810152	927832	637736	938444	***
14 Less: Accumulated depreciation	8014858	***	484684	232079	354450	277951	814082	463866	425864	446722	334932	349638	***
15 Depletable assets.....	*36410	***	-	-	-	-	-	-	*6628	*4115	-	266	***
16 Less: Accumulated depletion....	*13233	***	-	-	-	-	-	-	*4337	*4079	-	230	***
17 Land.....	359570	***	*28721	*968	*25450	*7999	*15876	39930	*35921	50921	30877	61545	***
18 Intangible assets (Amortizable)....	470463	***	1862	*4265	*10196	*1927	118868	*11638	57651	*26446	4453	16398	***
19 Less: Accumulated amortization	100406	***	985	*1258	*4988	*723	33358	*5505	*5329	*11870	2244	7803	***
20 Other assets.....	638876	***	28940	40736	53939	32680	64105	54015	43932	42796	42220	123904	***
21 Total liabilities.....	24180930	***	445717	551592	891448	949628	2714277	1538146	1546510	1457746	855881	1921802	***
22 Accounts payable.....	3555805	***	128398	68984	164268	344251	901835	325930	324882	214883	151376	451939	***
23 Mort, notes, and bonds under 1 yr	1472230	***	16180	*20413	36419	40587	224664	162418	154893	102310	151282	98448	***
24 Other current liabilities.....	3563517	***	32436	38544	81044	101722	353252	148702	160244	231528	130663	344368	***
25 Loans from stockholders.....	1267602	***	129810	*67921	76936	*23798	268534	*49322	*18474	*66230	357	72076	***
26 Mort, notes, bonds, 1 yr or more.	4830046	***	70623	116097	161860	83631	343046	328858	365613	320215	101394	316687	***
27 Other liabilities.....	1474850	***	*4978	*6172	*6470	*92881	111036	60523	57563	56883	23584	-7002	***
28 Net worth.....	8016879	***	63292	233462	364449	262758	511910	462394	464840	465697	297224	645286	***
29 Capital stock.....	582189	***	59001	43600	35899	29630	60580	32690	52346	86921	23087	115828	***
30 Paid-in or capital surplus.....	3370435	***	108245	*37799	63329	*63777	42335	100331	32086	82068	61985	298164	***
31 Retained earnings, appropriated.	*6938	***	-	-	-	-	*6571	-	-	*367	-	-	***
32 Retained earnings-unappropriated	3609064	***	27550	117141	234358	116878	279393	211800	260121	306085	101509	182563	***
33 Retained earnings (S CORP).....	741679	***	-94475	*37511	*59963	*101973	172000	*126006	*126522	*28121	129807	54251	***
34 Less: Cost of treasury stock..	293427	***	*37029	*2589	*29099	*49501	48969	*8433	*6234	*37865	19164	5520	***
35 Total receipts.....	49126904	***	8941131	3006252	3914689	4506082	9675422	4302786	4470474	2131407	1735447	2757657	***
36 Business receipts.....	47352662	***	8862360	2979429	3885753	4357826	9509751	4156304	4356941	1854005	1689967	2626942	***
37 Interest.....	283410	***	2929	2239	7647	5996	15176	15182	9381	17213	5883	15480	***
38 Interest on govt. obligations....	6750	***	-	-	*56	-	*1042	*84	*1106	-	444	3977	***
39 Rents.....	349742	***	-	*129	*5667	*1102	*22785	*1913	*26577	8182	14732	37071	***
40 Royalties.....	*1263	***	-	-	*712	-	-	-	-	*5	-	-	***
41 Net S-I cap gain less net LT loss	*7446	***	-	*892	-	*269	*131	*328	-	*5826	-	-	***
42 Net L-T cap gain less net ST loss	66879	***	*805	*1209	*662	*9	*247	*16988	*6361	*39360	-	389	***
43 Net gain, noncapital assets.....	111349	***	*2815	*1320	*212	*2240	9886	13178	7496	*17816	2396	15920	***
44 Dividends, domestic corporations.	11881	***	-	*394	*447	*108	*704	*63	*96	*5500	266	520	***
45 Dividends, foreign corporations..	7527	***	-	-	-	-	-	-	-	-	19	2396	***
46 Other receipts.....	927995	***	72223	*20641	13534	138532	115701	98746	62517	183502	21740	54963	***
47 Total deductions.....	47620763	***	8782174	2902664	3787391	4339718	9452064	4212855	4285040	2031153	1685146	2639103	***
48 Cost of goods.....	30712603	***	6702420	1652103	2338274	3082005	6440403	3000693	3153032	1063270	936304	1626171	***
49 Compensation of officers.....	1191975	***	217131	145013	165398	140854	276048	71699	65239	38044	21329	38935	***
50 Salaries and wages.....	4516132	***	630491	226741	390102	335160	915492	403496	318975	223040	250511	349714	***
51 Repairs.....	600285	***	27873	30041	32471	26078	68596	15545	6970	19816	10810	19600	***
52 Bad debts.....	95573	***	*617	*1959	5836	*2344	29258	10337	5600	2077	3571	2088	***
53 Rent paid on business property...	1180090	***	112315	46405	80226	55442	188623	42213	124503	51642	70920	67315	***
54 Taxes paid.....	1031053	***	110988	70208	77227	135025	197778	94306	59948	83165	31869	54707	***
55 Interest paid.....	723617	***	12941	11984	17835	9222	58992	46783	38858	30620	19488	32233	***
56 Contributions or gifts.....	13537	***	1291	*655	969	1678	1764	*634	2133	624	335	1541	***
57 Amortization.....	38232	***	3650	*448	*4768	*947	6414	*1022	*7531	3889	1285	1417	***
58 Depreciation.....	1348294	***	49566	67421	55340	49484	167192	102427	59437	103522	50399	103248	***
59 Depletion.....	*2531	***	-	-	-	-	-	-	*5	*1284	-	-	***
60 Advertising.....	231412	***	34823	22347	16683	16394	30892	15764	12549	27995	14789	33115	***
61 Pension, prof sh, stock, annuity.	115457	***	*8581	*298	12722	*17535	21914	10884	7828	7062	3649	8430	***
62 Employee benefit programs.....	333168	***	18648	*7315	14577	25666	51399	31882	29993	37924	22034	34255	***
63 Net loss, noncapital assets.....	51300	***	*2558	*2783	*1773	*1811	*305	*1453	*915	*34574	1164	695	***
64 Other deductions.....	5435503	***	848282	616943	573190	440072	996996	363719	391525	302602	246690	265638	***
65 Total receipts less total deducts..	1506142	***	158957	103588	127298	166365	223359	89931	185433	100254	50301	118555	***
Constructive taxable income from													
66 related foreign corporations.....	*20608	***	-	-	-	-	-	-	*2096	*1963	-	13256	***
67 Net income, total.....	1520000	***	158957	103588	127243	166365	222317	89847	186424	102217	49858	127834	***
68 Net income, Form 1120-A.....	*11208	***	*6307	*3246	*1655	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	*33	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	632009	***	97538	*59088	*64026	*107155	107671	*54611	*74746	*2382	21566	24694	***
71 Statutory special deductions, total	178471	***	37583	*8564	18362	12407	23147	*6039	*2661	*36600	2011	9451	***
72 Net operating loss deduction....	169750	***	37583	*8288	18043	12331	22654	*5995	*2594	*32751	1800	9087	***
73 Dividends received deduction....	8721	***	-	*276	*319	*76	*493	*44	*67	*3850	211	364	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	711852	***	23835	35936	44856	46803	91792	29197	109017	65273	26281	93689	***
76 Income tax before credits, total...	240899	***	4635	6101	7977	11848	28577	9232	37359	23049	9406	32860	***
77 Regular tax.....	218624	***	4635	6101	7977	11821	27544	9066	37235	22241	8924	32587	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	21630	***	-	-	-	*26	*1034	*166	*81	*736	455	156	***
81 Environmental tax.....	615	***	-	-	-	-	-	-	*43	71	27	117	***
82 Foreign tax credit.....	*6173	***	-	-	-	-	-	-	-	*667	130	2593	***
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	1578	***	-	-	*272	-	*268	*32	*421	*289	258	39	***
86 Prior year minimum tax credit....	6037	***	-	-	*53	*68	-	*609	*338	*705	135	108	***
87 Income tax after credits, total....	227111	***	4635	6101	7652	11780	28310	8591	36600	21388	8883	30120	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 31 RETURNS WITH 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.....	11491	272	5010	1501	1017	1097	1603	359	335	108	70	52	67
2 Total assets.....	562148331	-	133012	238846	362443	766333	3184407	2571370	5096211	3602382	4861435	7764011	533567881
3 Cash.....	10701834	-	37849	57052	55482	131711	558523	235506	496750	386108	290545	550534	7901773
4 Notes and accounts receivable....	79509532	-	*28272	*26095	69630	233654	687061	373858	598752	449781	656675	1052480	75333275
5 Less: Allowance for bad debts.....	8027588	-	-	-	*847	*3141	17709	10642	16181	19606	19600	46896	7892966
6 Inventories.....	8515394	-	*8260	*15992	*22703	*40895	67747	58657	98127	62873	105412	77735	7956995
7 U.S. govt. obligations, total....	1960785	-	-	-	-	-	*89340	*65328	156502	53591	56419	54594	1485012
8 Tax-exempt securities.....	1069367	-	-	-	-	*174	*27670	*11298	*60114	*11661	8643	19652	930156
9 Other current assets.....	41626416	-	*3077	*30538	21848	10623	150397	99674	210002	281486	250707	393746	40174318
10 Loans to stockholders.....	1611366	-	*11788	*45014	*9018	*35530	61557	*6433	16106	*13782	14418	74634	1323087
11 Mortgage and real estate loans...	98800	-	-	-	-	-	*43974	-	*516	*9971	152	57	44129
12 Other investments.....	128885175	-	*1402	*12063	*7431	89389	226246	310652	653948	406413	781091	1080769	125315771
13 Depreciable assets.....	400048544	-	145505	125365	314183	469892	2126281	2256925	4208080	2716598	3428847	4137678	380119191
14 Less: Accumulated depreciation	203767316	-	111975	81916	189661	322342	1115037	1122709	2078642	1265540	1601274	1881215	193997004
15 Depletable assets.....	*12615	-	-	-	-	-	*509	-	-	-	907	-	11199
16 Less: Accumulated depletion...	*2492	-	-	-	-	-	*509	-	-	-	-	-	1983
17 Land.....	3166100	-	*2123	*4471	*36482	*7846	34570	22876	39085	31994	65977	52583	2868092
18 Intangible assets (Amortizable)...	74715619	-	*4729	*8066	*14272	20161	301384	264388	609782	196658	861418	2117609	70317154
19 Less: Accumulated amortization	9085105	-	*807	*6156	*3927	14389	146624	52979	261853	27278	268797	395585	7906711
20 Other assets.....	31109285	-	*2789	*2261	*5830	66328	89028	52104	305125	293893	229896	475639	29586393
21 Total liabilities.....	562148331	-	133012	238846	362443	766333	3184407	2571370	5096211	3602382	4861435	7764011	533567881
22 Accounts payable.....	32461262	-	*14321	*20861	43112	120364	357949	148585	221558	318614	284461	411693	30519742
23 Mort, notes, and bonds under 1 yr	49295863	-	*3314	*23866	*58035	58646	156179	106668	258976	138036	175575	444537	47872030
24 Other current liabilities.....	52031761	-	14975	*22596	31652	72775	286345	130951	317080	214785	281410	600679	50058513
25 Loans from stockholders.....	2587235	-	*19522	*31525	*25828	*83667	216601	*33276	*316448	40325	8731	38360	1772951
26 Mort, notes, bonds, 1 yr or more.	130111229	-	*10109	*58983	75474	106839	623094	706518	1691594	1008844	1899956	2852693	121077126
27 Other liabilities.....	88388100	-	*4294	*1617	*27685	167000	144714	260847	243930	275042	712561	86550410	86550410
28 Net worth.....	207272882	-	70770	76721	126725	296355	1377238	1300658	2029707	1637850	1936260	2703487	195717109
29 Capital stock.....	46786607	-	26058	144051	8603	91802	376333	121486	295871	166970	168653	473761	44913019
30 Paid-in or capital surplus.....	137097825	-	*22091	*14785	*8941	*26825	515217	104953	418609	646725	707781	1640568	132991329
31 Retained earnings, appropriated.	1863821	-	-	-	-	-	*28185	*29278	*44420	*106364	*16125	16955	1599529
32 Retained earnings-unappropriated	26777644	-	6401	*20035	93813	145290	435201	640396	941164	646288	865442	657819	22325795
33 Retained earnings (S CORP).....	1579084	-	18643	-101973	*17117	*59458	138514	464329	384787	*237473	251158	59366	50212
34 Less: Cost of treasury stock...	6832099	-	*2423	*176	*1749	*55206	117305	*74927	117088	*75731	73729	150990	6162775
35 Total receipts.....	317636860	2105440	1005585	2457401	1403435	1695317	5811695	2546924	3707951	2599694	3108125	5097237	286098055
36 Business receipts.....	289253682	1663485	952486	2436635	1343852	1638395	5502203	2392217	3320898	2377764	2806641	4655410	260163697
37 Interest.....	10137154	14867	*786	*338	1513	7105	27800	15285	47224	25605	48813	82198	9865621
38 Interest on govt. obligations....	80767	*62	-	-	-	*38	*2005	*1337	6658	1463	3287	6608	59309
39 Rents.....	4545408	*1031	*3825	-	*7000	*967	*2961	*6759	10003	3327	12178	8030	4489326
40 Royalties.....	306847	*5327	-	-	-	-	-	-	*21528	*66	36	28	279863
41 Net S-T cap gain less net LT loss	70867	*1569	-	-	-	-	*5	*119	7505	-	13761	7864	40043
42 Net L-T cap gain less net ST loss	2615209	*184038	*7519	-	*47831	*26351	*25523	*55144	105299	29207	109124	151681	1873490
43 Net gain, noncapital assets.....	1328317	*207046	*2217	*18799	*148	*7556	71037	19909	46753	69484	16426	25878	843065
44 Dividends, domestic corporations.	166997	*41	-	-	-	*327	3294	3111	2546	4546	2202	4199	146731
45 Dividends, foreign corporations..	161894	-	-	-	-	-	-	-	*285	-	-	22	161588
46 Other receipts.....	8969718	27974	*38752	*1629	*3091	14579	176867	53042	139254	88233	95658	155318	8175322
47 Total deductions.....	284136713	1582807	873204	2311710	1278311	1528492	51210348	2173958	3100056	2280933	2622180	4396721	256777993
48 Cost of goods.....	83087597	710318	*210619	*1383880	764633	639993	2707257	878475	846077	939909	632231	14625253	71911652
49 Compensation of officers.....	1538661	*5693	133923	*39401	120109	114825	191530	89743	92886	35507	57833	78449	578761
50 Salaries and wages.....	28443212	246962	120414	*98622	97293	272768	762506	211439	380447	257666	339809	616434	25038852
51 Repairs.....	10713548	11452	6365	3344	6637	17509	57421	53927	94756	54947	49930	39849	10317411
52 Bad debts.....	4106165	21996	*1756	*3	*7945	8256	75776	19768	27651	17361	22534	39385	3863735
53 Rent paid on business property...	6360274	18153	47969	80894	23848	25687	75440	19966	38445	34059	41866	67446	5886500
54 Taxes paid.....	11356049	63819	39434	111315	30548	51529	130767	75087	122576	56636	99253	144408	10430678
55 Interest paid.....	18685194	92061	*1238	3660	15981	20825	83640	56713	180739	86239	172820	309554	17661724
56 Contributions or gifts.....	257182	1062	*1207	-	*358	*261	1611	1365	3591	1400	2808	6536	236983
57 Amortization.....	4060224	37400	*392	*1519	*753	*603	49141	32169	47215	41136	80671	120761	3648465
58 Depreciation.....	33687232	101539	11643	16841	30580	44490	188951	174044	310545	210354	273020	335087	31990137
59 Depletion.....	11444	-	-	-	-	-	-	-	-	-	-	-	11444
60 Advertising.....	5657267	26928	12470	*10363	23306	22583	70617	81714	43255	35656	70985	106306	5153085
61 Pension, prof sh, stock, annuity.	1562152	2257	*8483	-	*4814	*3197	21024	12774	16007	8348	13071	12858	1459318
62 Employee benefit programs.....	8228357	18037	*19502	*4909	*3719	10102	23447	25237	38778	16308	32045	53298	7982975
63 Net loss, noncapital assets.....	598146	*3934	-	-	*2704	*218	*7188	2558	4833	1555	1632	6978	566546
64 Other deductions.....	65784009	221196	257790	556961	145083	295646	764030	438978	852255	483852	731673	996818	60039728
65 Total receipts less total deducts..	33500147	522633	132381	145691	125125	166826	601347	372965	607894	318761	485945	700516	29320062
Constructive taxable income from related foreign corporations.....	515949	-	-	-	-	-	-	-	-	-	-	-	515949
67 Net income, total.....	33935329	522571	132381	145691	125125	166788	599342	371628	601237	317298	482659	693908	29776703
68 Net income, Form 1120-A.....	*61	-	*61	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*17	*17	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1280337	*43889	93254	143923	*66190	*87782	346391	159063	169568	*75537	81778	4446	8516
71 Statutory special deductions, total	1934283	*23393	*23063	-	*18714	*18790	44602	48315	97881	28050	36507	202687	1392282
72 Net operating loss deduction....	1781599	*23364	*23063	-	*18714	*18561	*41819	*46233	95896	24776	34922	199621	1254631
73 Dividends received deduction....	152440	*29	-	-	-	*229	2783	2083	1985	3274	1585	3064	137409
74 Public utility div paid deduction	244	-	-	-	-	-	-	-	-	-	-	2	242
75 Income subject to tax.....	30729004	455290	16064	*1769	40221	60216	208349	164262	333806	213743	377402	486775	28371109
76 Income tax before credits, total...	10807981	159453	2409	*265	10440	16304	67171	57354	115513	75536	131842	173932	9997763
77 Regular tax.....	10710651	158664	2409	*265	10294	16056	66812	55378	113179	72869	129645	168964	9916116
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	63	23	-	-	-	-	-	-	-	-	-	-	41
80 Alternative minimum tax.....	55668	*282	-	-	*137	221	*305	*1908	2137	1651	1784	4176	43065
81 Environmental tax.....	43247	*485	-	-	*9	*26	*55	*68	197	177	412	792	41028
82 Foreign tax credit.....	241321	422	-	-	-	-	-	-	*561	*221	5	292	239821
83 U.S. Possessions tax credit.....	95857	-	-	-	-	-	274	-	-	-	266	-	95317
84 Nonconventional source fuel credit.	15183	-	-	-	-	-	-	-	-	-	-	27	15156
85 General business credit.....	184872	-	-	-	*347	*243	*47	*61	*116	*531	889	471	182168
86 Prior year minimum tax credit....	198883												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8221	209	3745	*1110	808	578	1076	268	236	88	42	25	35
2 Total assets.....	460703675	-	101323	*190743	290889	406380	2233990	1900247	3591809	2941764	2975221	3747023	442324285
3 Cash.....	7130222	-	25983	*51749	36493	81718	439644	154532	396909	340008	199317	306276	5097593
4 Notes and accounts receivable....	71416329	-	*22468	*25656	55792	145935	455647	240489	428064	360963	416729	648723	68615861
5 Less: Allowance for bad debts.	7541525	-	-	-	*519	*2390	13493	6305	6434	14536	13153	21553	7463142
6 Inventories.....	5318165	-	*8260	*15992	*22703	*34829	54138	49152	93367	60314	59041	67633	4852737
7 U.S. govt. obligations, total....	528167	-	-	-	-	-	*89340	*65328	112844	42167	31010	35070	152409
8 Tax-exempt securities.....	572648	-	-	-	-	*174	*27670	*11224	*33734	*11661	375	19652	468160
9 Other current assets.....	36161537	-	*2783	*25660	*20752	*8515	120628	82494	156396	165385	127243	224896	35226783
10 Loans to stockholders.....	1413485	-	*8312	*27518	*407	*22529	*7152	*5625	*7639	*11713	2185	38035	1282370
11 Mortgage and real estate loans...	*55714	-	-	-	-	-	*43974	-	-	*516	-	-	1254
12 Other investments.....	107400243	-	*1402	*2077	*7431	*24782	164873	196113	438222	361731	417474	629205	105156934
13 Depreciable assets.....	374395392	-	95058	*101642	223315	174330	1413909	1903471	3061934	2442434	2479839	2422818	360076642
14 Less: Accumulated depreciation	191100402	-	69647	*61689	119132	120360	653100	870428	1322811	1094461	1013954	988873	184785948
15 Depletable assets.....	9510	-	-	-	-	-	-	-	-	-	-	-	9510
16 Less: Accumulated depletion...	1383	-	-	-	-	-	-	-	-	-	-	-	1383
17 Land.....	2145264	-	-	-	*31585	*40	15302	13701	22769	23659	27704	22602	1987902
18 Intangible assets (Amortizable)...	31393985	-	*4468	*7773	*7630	*2559	55700	32722	66371	58043	170343	182022	30806353
19 Less: Accumulated amortization	4113162	-	*767	*5863	*1798	*935	34711	*17526	26252	9434	45017	16771	3954088
20 Other assets.....	25519486	-	*3003	*229	*6229	*34654	47318	39654	128542	172145	116085	177288	24794339
21 Total liabilities.....	460703675	-	101323	*190743	290889	406380	2233990	1900247	3591809	2941764	2975221	3747023	442324285
22 Accounts payable.....	30552305	-	*13390	*20822	*34163	74185	297263	116277	176324	306043	234154	336134	28943549
23 Mort, notes, and bonds under 1 yr	47939067	-	*3048	*22629	*57721	*37567	91493	67787	122638	91090	98778	315227	47031091
24 Other current liabilities.....	41632988	-	10009	*22260	28894	63616	234046	92158	211281	152988	129316	379002	40309417
25 Loans from stockholders.....	1967296	-	*9554	*22388	*24021	*40981	*94928	*1335	*1965	*9068	5968	38360	1718726
26 Mort, notes, bonds, 1 yr or more.	93144284	-	*6687	*42892	*50487	*17453	277635	538238	1074281	796516	959590	677791	88702714
27 Other liabilities.....	72727433	-	-	-	*1473	*5412	108653	122364	182001	163857	180666	337526	71625481
28 Net worth.....	172740303	-	58635	*59752	94129	167166	1129972	962089	1823320	1422202	1366748	1662932	163993308
29 Capital stock.....	43631563	-	8459	*133422	6278	45199	261565	34041	135413	163019	102125	268861	42473180
30 Paid-in or capital surplus.....	111875025	-	*20581	*14785	*5049	*24144	157361	76202	214676	308823	506962	692896	109853546
31 Retained earnings, appropriated.	1574255	-	-	-	-	*12124	*26031	*44420	*106364	*16125	16955	11770	1340465
32 Retained earnings-unappropriated	19476225	-	17420	-	*88122	106020	618040	622781	1088779	838568	773310	802595	14520589
33 Retained earnings (S CORP).....	680695	-	*13933	*-88280	*-3664	*-9552	84447	*199155	313257	*171398	-	-	-
34 Less: Cost of treasury stock...	4497459	-	*1758	*176	*1656	*10770	17472	*14511	35170	*75731	32603	113140	4194472
35 Total receipts.....	270405306	820469	831080	*2332662	1233624	1049573	4325925	1777175	2387134	2082797	1895387	2920867	248748614
36 Business receipts.....	247584716	798233	809828	*2332056	1212109	1010080	4141042	1712063	2211679	1899697	1702392	2701379	227054157
37 Interest.....	8241689	*13452	*786	-	*366	4463	22671	12680	32257	23322	22873	38949	8069870
38 Interest on govt. obligations....	74670	*62	-	-	-	*38	*1391	*1102	4614	*1191	1142	6112	59016
39 Rents.....	4450462	327	-	-	*6572	*239	*2233	*6749	4676	3192	9079	5227	4412167
40 Royalties.....	240991	*4427	-	-	-	-	-	-	*20324	*7	1	-	216232
41 Net S-T cap gain less net LT loss	26473	-	-	-	-	-	*5	-	*469	-	13200	7864	4935
42 Net L-T cap gain less net ST loss	1194531	-	*21	-	*11596	*26351	*17807	*4691	42161	21040	81227	60115	929523
43 Net gain, noncapital assets.....	678510	*1783	*616	-	*148	*5549	*58977	11230	3829	44339	773	2571	548694
44 Dividends, domestic corporations.	148855	*39	-	-	-	-	3236	3111	2252	3533	521	2628	133536
45 Dividends, foreign corporations..	153704	-	-	-	-	-	-	-	*202	-	-	22	153480
46 Other receipts.....	7610704	*2147	*19828	*606	*2832	*2852	78563	25548	64670	86475	64181	96000	7167003
47 Total deductions.....	242777122	707678	738710	*2220414	1154311	967183	3925621	1545697	2029977	1851629	1597594	2560110	223478198
48 Cost of goods.....	71638355	*410631	*204282	*1383880	764571	539325	2489798	649597	684331	907616	510154	1305249	61788920
49 Compensation of officers.....	858184	*2105	109513	*27991	*89256	58868	126601	34280	56979	25162	31119	35148	261163
50 Salaries and wages.....	21878168	*112408	105501	*75366	*59597	113270	402016	116278	163768	136991	136623	251340	20205010
51 Repairs.....	10433357	*3456	*2191	*2120	*5545	8607	37276	49176	83185	49816	41191	21736	10129057
52 Bad debts.....	3876984	*10312	*906	*3	*5951	*2033	67130	16691	19514	14540	15748	25872	3698284
53 Rent paid on business property...	5200794	*10240	32537	*78020	21549	18024	42961	7910	13878	23973	24524	22431	4904747
54 Taxes paid.....	10081796	*19972	35143	*107500	25055	21408	80723	47527	65485	41094	54125	60815	9522949
55 Interest paid.....	14501873	*7527	*567	*3033	9655	5078	36184	43069	72174	65882	72188	81349	14105167
56 Contributions or gifts.....	207563	*98	*543	-	*266	*58	1034	1241	3060	975	1488	1502	197297
57 Amortization.....	1909545	*911	*377	*1519	*253	*206	22941	10725	7174	6824	18194	15724	1824699
58 Depreciation.....	31112777	*27039	8846	*15178	24287	28623	129534	150386	227258	189760	197829	195230	29918806
59 Depletion.....	11444	-	-	-	-	-	-	-	-	-	-	-	11444
60 Advertising.....	4670503	*8540	7550	*6281	*20897	6690	28507	67879	23878	11367	29816	44929	4414169
61 Pension, prof sh, stock, annuity.	1384385	67	*4166	-	*3070	*2244	17545	11508	11497	6646	7365	5688	1314590
62 Employee benefit programs.....	7629027	*11341	*15560	*4198	*3246	*5368	*11876	17310	22697	12274	18149	27941	7479068
63 Net loss, noncapital assets.....	575678	*3508	-	-	*2704	*218	*6829	*475	4223	1417	1431	3852	551021
64 Other deductions.....	56806688	79523	211029	*515325	118408	157165	424666	321644	570876	357292	437649	461304	53151808
65 Total receipts less total deducts..	27628184	112791	92370	*112248	79312	82389	400305	231478	357157	231168	297793	360757	25270415
Constructive taxable income from													
66 related foreign corporations.....	390736	-	-	-	-	-	-	-	-	-	-	-	390736
67 Net income, total.....	27944250	112729	92370	*112248	79312	82351	398913	230376	352542	229977	296651	354644	25602135
68 Net income, Form 1120-A.....	*61	-	*61	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*17	*17	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	684049	*677	*70723	*112248	*49395	*16059	187696	*88051	101844	*57355	-	-	-
71 Statutory special deductions, total	877785	*16541	*11844	-	*64	*14379	29220	13054	15033	10738	19835	24468	722609
72 Net operating loss deduction....	738354	*16514	*11844	-	*64	*14379	*26477	*10971	*13254	8265	19470	22502	594614
73 Dividends received deduction....	139186	*27	-	-	-	-	2742	2083	1779	2473	365	1964	127754
74 Public utility div paid deduction	244	-	-	-	-	-	-	-	-	-	-	2	242
75 Income subject to tax.....	26382467	*95511	*9803	-	*29853	51914	181997	129271	235683	161916	276816	330177	24879526
76 Income tax before credits, total...	9241655	*32998	*1470	-	*7150	14925	58885	44926	80487	57342	96086	116104	8731282
77 Regular tax.....	9197672	*32916	*1470	-	*7150	14677	58616	43574	79834	55024	95114	114839	8694458
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	28	-	-	-	-	-	-	-	-	-	-	-	28
80 Alternative minimum tax.....	8839	-	-	-	-	221	*224	*1332	*574	1361	654	838	3635
81 Environmental tax.....	36764	*82	-	-	-	46	*20	79	119	318	427	35648	-
82 Foreign tax credit.....	164250	-	-	-	-	-	-	-	*561	*221	5	292	163171
83 U.S. Possessions tax credit.....	95857	-	-	-	-	-	274	-	-	-	266	-	95317
84 Nonconventional source fuel credit.	15156	-	-	-	-	-	-	-	-	-	-	-	15156
85 General business credit.....	149689	-	-	-	-	*243	*47	*61	*116	74	863	280	148006
86 Prior year minimum tax credit....	189181	*672	-	-	-	*113	*596	-	1672	*461	2790	1302	181574
87 Income tax after credits, total....	8627522	*32325	*1470	-	*7150	14569	57968	44865	78138	56585	92162	114231	8128058

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3270	62	*1265	*391	*208	519	527	91	100	20	28	27	32
2 Total assets.....	101444657	-	*31688	*48104	*71554	359953	950416	671123	1504402	660619	1886214	4016988	91243596
3 Cash.....	3571612	-	*11866	*5304	*18989	49993	118879	80974	99841	46100	91228	244258	2804180
4 Notes and accounts receivable....	8093204	-	*5803	*439	*13837	*87719	231414	133369	170688	*88818	239946	403757	6717413
5 Less: Allowance for bad debts.....	486062	-	-	-	*328	*750	*4217	*4336	9747	*5070	6447	25343	429823
6 Inventories.....	3197228	-	-	-	-	*6067	*13608	*9505	*4760	*2559	46371	10102	3104258
7 U.S. govt. obligations, total....	1432618	-	-	-	-	-	-	-	*43658	*11423	25410	19524	1332603
8 Tax-exempt securities.....	*496719	-	-	-	-	-	-	*74	*26380	-	8269	-	461997
9 Other current assets.....	5464879	-	*294	*4878	*1095	*2109	29769	17180	53606	116101	123464	168850	4947536
10 Loans to stockholders.....	197881	-	*3476	*17496	*8611	*13001	*54405	*809	*8467	*2069	12232	36599	40717
11 Mortgage and real estate loans...	43085	-	-	-	-	-	-	-	-	-	152	57	42876
12 Other investments.....	21484933	-	-	*9987	-	*64607	61373	114539	215726	*44682	363617	451564	20158837
13 Depreciable assets.....	25653151	-	*50446	*23724	*90868	295562	712372	353453	1146146	*274163	949008	1714860	20042549
14 Less: Accumulated depreciation	12666914	-	*42328	*20226	*70529	201982	461938	252281	755832	*171079	587321	892342	9211056
15 Depletable assets.....	*3105	-	-	-	-	-	*509	-	-	-	907	-	1689
16 Less: Accumulated depletion...	*1109	-	-	-	-	-	*509	-	-	-	-	-	600
17 Land.....	1020836	-	*2123	*4471	*4897	*7806	19268	*9176	16317	*8336	38272	29981	880190
18 Intangible assets (Amortizable)...	43321635	-	*261	*292	*6641	*17602	245684	*231666	543411	*138615	691076	1935586	39510801
19 Less: Accumulated amortization	4971944	-	*41	*292	*2129	*13454	111912	*35453	235602	*17844	223780	378814	3952623
20 Other assets.....	5589799	-	*-213	*2032	*-400	*31674	41710	*12449	176583	*121748	113811	298351	4792054
21 Total liabilities.....	101444657	-	*31688	*48104	*71554	359953	950416	671123	1504402	660619	1886214	4016988	91243596
22 Accounts payable.....	1908957	-	*931	*39	*8949	*46180	60685	32308	45235	*12571	50307	75559	1576194
23 Mort, notes, and bonds under 1 yr	1356796	-	*266	*1237	*315	*21080	64686	*38881	136339	*46946	76797	129310	840939
24 Other current liabilities.....	10398774	-	*4967	*335	*2757	9159	52299	38793	105800	61796	152094	221677	9749097
25 Loans from stockholders.....	619939	-	*9968	*9137	*1806	*42686	121674	*31941	*314483	*31257	2763	-	54225
26 Mort, notes, bonds, 1 yr or more.	36966945	-	*3422	*16091	*24987	*89386	345459	*168280	617312	*212328	940365	2174902	32374412
27 Other liabilities.....	15660667	-	-	*4294	*143	*22274	*58347	*22350	78846	*80073	94376	375035	14924929
28 Net worth.....	34532578	-	*12135	*16970	*32596	129189	247266	338569	206388	215648	569512	1040505	31723801
29 Capital stock.....	3155044	-	*17599	*10628	*2325	46603	114768	87445	160458	3951	66529	204899	2439839
30 Paid-in or capital surplus.....	25222800	-	*1510	-	*3892	*2681	357856	*28751	203933	*337902	200820	947672	23137783
31 Retained earnings, appropriated.	*289566	-	-	-	-	*16061	*3247	-	-	-	-	11194	259064
32 Retained earnings-unappropriated	7301419	-	*-11019	*20035	*5691	*39270	*-182839	*17615	-147616	*-192281	92132	-144776	7805206
33 Retained earnings (S CORP).....	898389	-	*4710	*-13694	*20781	*69010	54067	*265174	71530	*66075	251158	59366	50212
34 Less: Cost of treasury stock..	2334639	-	*664	-	*93	*44436	*99834	*60416	81917	-	41126	37850	1968302
35 Total receipts.....	47231554	1284971	*174505	*124739	*169812	645745	1485770	769749	1320817	516898	1212738	2176370	37349441
36 Business receipts.....	41668966	865252	*142658	*104579	*131743	628314	1361161	680154	1109218	478067	1104249	1954031	33109540
37 Interest.....	1895465	*1415	-	*338	*1147	*2642	*5129	*2605	14966	*2283	25939	43249	1795751
38 Interest on govt. obligations....	6097	-	-	-	-	-	*614	*235	*2043	*272	2145	496	293
39 Rents.....	94946	*705	*3825	-	*428	*727	*728	*10	*5327	*135	3100	2803	77159
40 Royalties.....	65856	900	-	-	-	-	-	-	*1204	*59	35	28	63631
41 Net S-T cap gain less net LT loss	44394	*1569	-	-	-	-	-	*119	*7036	-	561	-	35108
42 Net L-T cap gain less net ST loss	1420677	*184038	*7498	-	*36235	-	*7715	*50454	*63138	*8167	27897	91566	943967
43 Net gain, noncapital assets.....	649807	*205263	*1601	*18799	-	*2007	*12060	*8679	42924	*25145	15653	23307	294370
44 Dividends, domestic corporations.	18141	2	-	-	-	*327	*58	-	*294	*1013	1681	1571	13195
45 Dividends, foreign corporations..	*8190	-	-	-	-	-	-	-	*82	-	-	-	8108
46 Other receipts.....	1359014	25827	*18924	*1023	*259	*11727	98305	27494	74584	*1758	31477	59319	1008318
47 Total deductions.....	41359591	875130	*134494	*91296	*123999	561308	1284728	628262	1070079	429305	1024585	1836610	33299794
48 Cost of goods.....	11449242	*299687	*6336	-	*62	*100669	217459	*228879	161746	*32293	122078	157303	10122731
49 Compensation of officers.....	680476	*3588	*24410	*11410	*30853	*55957	64930	55463	35907	*10345	26714	43301	317599
50 Salaries and wages.....	6565045	134554	*14914	*23256	*37696	159498	360490	95161	216679	*120675	203186	365093	4833842
51 Repairs.....	280191	7996	*4174	*1224	*1091	*8903	20144	4750	11571	*5131	8739	18113	188353
52 Bad debts.....	229181	*11684	*849	-	*1994	6224	8646	*3077	8137	*2821	6785	13513	165451
53 Rent paid on business property...	1159480	7913	*15431	*2874	*2299	*7663	32479	*12056	24568	*10086	17342	45015	981753
54 Taxes paid.....	1274252	43847	*4292	*3815	*5493	30121	50044	27560	57090	15542	45127	83593	9077229
55 Interest paid.....	4183321	84534	*671	*627	*6326	*15747	47457	13644	108565	*20357	100632	228205	3556557
56 Contributions or gifts.....	49619	*964	*664	-	*91	*203	*577	*124	531	*426	1319	5034	39686
57 Amortization.....	2150679	*36490	*16	-	*500	*397	26199	*21444	40041	*34312	62477	105037	1823766
58 Depreciation.....	2574456	*74500	*2797	*1663	*6294	15867	59417	23658	83287	*20594	75191	139857	2071331
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	986764	18387	*4920	*4081	*2409	*15893	42111	13835	19377	*24289	41169	61377	738916
61 Pension, prof sh, stock, annuity.	177767	2190	*4317	-	*1745	*953	*3480	*1266	4509	*1702	5706	7170	144729
62 Employee benefit programs.....	599330	6696	*3942	*710	*473	*4734	11571	*7927	16082	*4034	13895	25357	503907
63 Net loss, noncapital assets.....	22468	*426	-	-	-	-	*359	*2083	*610	*138	201	3126	15526
64 Other deductions.....	8977320	141673	*46761	*41636	*26675	138481	339364	117333	281379	126561	294023	535514	6887919
65 Total receipts less total deducts..	5871963	409842	*40011	*33443	*45812	84436	201042	141487	250738	87593	188153	339759	4049647
Constructive taxable income from													
66 related foreign corporations.....	125213	-	-	-	-	-	-	-	-	-	-	-	125213
67 Net income, total.....	5991079	409842	*40011	*33443	*45812	84436	200429	141253	248694	87321	186008	339264	4174567
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	596288	*43212	*22531	*31674	*16795	*71724	158695	*71012	67724	*18182	81778	4446	8516
71 Statutory special deductions, total	1056499	*6851	*11219	-	*18650	*4411	*15382	35261	82848	*17313	16672	178219	669673
72 Net operating loss deduction....	1043245	*6850	*11219	-	*18650	*4182	*15341	35261	82642	*16512	15452	177119	660017
73 Dividends received deduction....	13254	2	-	-	-	*229	*41	-	*206	*801	1220	1100	9656
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	4346537	*359778	*6261	*1769	*10368	*8302	*26352	*34991	98122	*51827	100586	156599	3491583
76 Income tax before credits, total...	1566326	126455	*939	*265	*3290	*1379	*8286	*12428	35025	*18194	35756	57828	1266481
77 Regular tax.....	1512979	*125748	*939	*265	*3144	*1379	*8196	*11804	33344	*17845	34532	54124	1221658
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	36	23	-	-	-	-	-	-	-	-	-	-	13
80 Alternative minimum tax.....	46829	*282	-	-	*137	-	*81	576	*1563	*291	1131	3338	39430
81 Environmental tax.....	6483	403	-	-	*9	-	*9	*48	118	*58	93	365	5379
82 Foreign tax credit.....	77072	422	-	-	-	-	-	-	-	-	-	-	76650
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	27	-	-	-	-	-	-	-	-	-	-	27	-
85 General business credit.....	35183	-	-	-	*347	-	-	-	-	*457	26	191	34162
86 Prior year minimum tax credit....	9702	376	-	-	-	-	*232	-	-	*514	1091	1234	6257
87 Income tax after credits, total....	1444342	125658	*939	*265	*2943	*1379	*8054	*12428	35025	*17224	34639	56376	1149412

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	9110	128	3791	1436	922	910	1363	143	111	54	34	31	187
2 Total assets.....	832838613	-	104329	271837	326274	630120	3130055	969828	1648932	1999123	2520862	4817951	816419302
3 Cash.....	7614879	-	19106	88721	55453	91028	254943	90647	101123	103003	149623	211816	6449416
4 Notes and accounts receivable....	51298827	-	*24759	*22945	*30863	104029	712165	156727	228894	382684	276634	334292	49024835
5 Less: Allowance for bad debts.....	1260764	-	-	*2048	-	*2131	13950	*4593	6285	3713	8066	6965	1213014
6 Inventories.....	14768132	-	*12553	*69	*8075	*37558	38010	*13105	32536	65251	48278	104151	14408547
7 U.S. govt. obligations, total....	1831266	-	-	-	-	-	*8293	*99	*1784	*22833	4418	4345	1789492
8 Tax-exempt securities.....	299785	-	-	-	-	*52	-	-	-	-	6946	-	292787
9 Other current assets.....	27800566	-	*1542	*1515	*3988	19157	127527	38288	86827	66091	75036	166975	27213620
10 Loans to stockholders.....	305273	-	*1520	*19674	*16475	*5005	66452	*4397	*37446	*3236	59539	-	91528
11 Mortgage and real estate loans...	1443035	-	-	-	*16076	*93	*35103	-	*4309	-	10950	1012	1375491
12 Other investments.....	99748425	-	*7174	*2961	*30489	*13470	233784	*57055	122622	237610	165513	314151	98563597
13 Depreciable assets.....	791734647	-	150585	329227	397483	670222	3117379	784770	1597948	1549480	2288488	4640977	776208089
14 Less: Accumulated depreciation	292315649	-	115304	215446	270348	385061	1922975	463968	720432	611239	852398	1573245	285185234
15 Depletable assets.....	9341576	-	-	-	-	-	-	*49115	*155	*1218	24916	220072	9046100
16 Less: Accumulated depletion...	4636848	-	-	-	-	-	-	*38200	*34	*565	9593	73629	4514827
17 Land.....	4833548	-	*2192	*489	*16124	22695	152868	141649	57865	40692	49183	58881	4290910
18 Intangible assets (Amortizable)...	8551575	-	*316	*12085	*6600	127408	357574	*87667	89112	52660	160066	97840	7560248
19 Less: Accumulated amortization	1956401	-	*154	*197	*5269	*100151	200119	*7908	34558	20056	24542	24760	1538687
20 Other assets.....	113436740	-	*38	*11841	*20265	26745	163001	60978	49620	109938	95875	342038	112556402
21 Total liabilities.....	832838613	-	104329	271837	326274	630120	3130055	969828	1648932	1999123	2520862	4817951	816419302
22 Accounts payable.....	40608710	-	*13877	*8099	*31519	49066	298126	85419	166362	281711	188086	201510	39284937
23 Mort, notes, and bonds under 1 yr	30164204	-	*4746	*47342	*28009	45157	313031	60898	129812	122242	131921	238072	29042972
24 Other current liabilities.....	46297889	-	*4464	*3425	*11876	53917	293228	78222	69789	98351	157202	232516	45294900
25 Loans from stockholders.....	605282	-	*15169	*33444	*7155	*29967	150411	*23274	*13324	*1723	28359	652	301803
26 Mort, notes, bonds, 1 yr or more.	241833858	-	*31770	*60642	*61932	163797	701190	237579	497759	519099	748547	1638552	237172992
27 Other liabilities.....	180449169	-	-	*14632	*15991	*33025	256844	118678	293247	202994	441362	769117	178303280
28 Net worth.....	292879501	-	34302	104254	169792	255192	1117224	365758	478640	773002	825384	1737533	207018419
29 Capital stock.....	106462740	-	6643	*22819	11485	31336	200677	12165	56543	76757	147207	348596	105548513
30 Paid-in or capital surplus.....	91425769	-	*13959	*83805	*33801	*91642	358393	*19341	95766	178273	504758	484083	89561949
31 Retained earnings, appropriated.	2915107	-	-	-	-	-	*12994	-	-	-	1597	-	2900516
32 Retained earnings-unappropriated	94616658	-	*19083	*27667	82405	77452	226315	288296	197955	475638	114748	910956	92196143
33 Retained earnings (S CORP).....	965168	-	*-5382	*-30038	*51045	*83742	374333	*148340	163982	*88041	78790	12315	-
34 Less: Cost of treasury stock...	3505941	-	-	-	*8944	*28980	55487	*102384	*35606	*45707	21716	18416	3188701
35 Total receipts.....	343525105	770258	2061476	552712	595139	1015639	5290294	1096325	1978716	2745750	2070289	2733605	322614903
36 Business receipts.....	324657717	708533	2032918	547034	580845	993061	4972336	1026388	1911025	2632870	1990498	2584944	304677265
37 Interest.....	5065832	21649	*842	*1056	*2234	3343	12336	*3912	9802	14328	9956	34288	4952086
38 Interest on govt. obligations....	96129	*58	*368	-	-	-	-	-	*1824	*353	548	2416	90562
39 Rents.....	2066496	*1231	-	-	*252	*445	*11787	*1181	*2564	2672	3283	5578	2037503
40 Royalties.....	118957	-	-	-	-	*3497	*846	-	*33	*24	176	120	114260
41 Net S-T cap gain less net LT loss	79326	-	-	-	-	*1898	-	*511	-	338	94	-0	76484
42 Net L-T cap gain less net ST loss	3422463	*456	23765	-	*7252	*701	*56257	*1035	*19882	*42418	26514	1894	3242289
43 Net gain, noncapital assets.....	1351133	*32538	-	*2037	*536	*1638	29249	*1114	6331	17988	256	5430	1254015
44 Dividends, domestic corporations.	321154	*700	-	-	*353	-	*4012	-	*81	*89	536	136	315248
45 Dividends, foreign corporations..	158136	-	-	-	-	*749	-	-	-	-	141	4428	152818
46 Other receipts.....	6187761	5094	*3951	*2216	*3667	*10307	203470	62183	27173	34669	38288	94370	5702373
47 Total deductions.....	305416215	715875	1990775	480885	556608	946113	4866999	943953	1855933	2585188	1942170	2430316	286101400
48 Cost of goods.....	150323686	193447	*232243	*198359	*219768	424495	2025707	*310661	1091867	1855104	1333041	1335568	141103426
49 Compensation of officers.....	1531470	13927	*37909	*13179	*45178	40362	211991	26905	66337	33337	28193	32321	981832
50 Salaries and wages.....	13683167	83795	*70449	*14452	75113	94894	569907	150409	165256	160988	78644	168651	12050607
51 Repairs.....	11252156	24318	44350	*14182	13030	18014	120205	32466	29264	45840	17050	47435	10846004
52 Bad debts.....	1242964	*515	*9	*2532	*313	10137	23011	*671	5126	5442	7106	10167	1177937
53 Rent paid on business property...	4007743	9913	*28650	*39072	*17144	14119	99732	28412	18085	41686	11528	31420	3667983
54 Taxes paid.....	20288291	18988	15606	14504	24681	31675	215877	44924	53937	42930	59051	124434	19641684
55 Interest paid.....	23543601	39641	*4522	*7701	7168	19824	103899	16996	50989	46590	69985	155952	23020335
56 Contributions or gifts.....	343218	*494	-	*182	*55	*73	1398	*191	3086	1019	727	2464	333528
57 Amortization.....	1021323	*1138	*46	-	*1044	*6181	17983	*5192	6089	4665	13778	19977	945229
58 Depreciation.....	32946477	23172	11811	36173	28074	47607	236718	68936	107607	105404	113006	225704	31942266
59 Depletion.....	732700	2302	-	-	-	-	*26	*8831	*201	*110	678	456	720096
60 Advertising.....	470601	*344	*12665	*2000	*4552	5072	16609	2928	3285	3330	1400	6178	412238
61 Pension, prof sh, stock, annuity.	2487798	*5438	-	*1448	*1260	*4864	23028	*8951	11159	12964	11412	12079	2395194
62 Employee benefit programs.....	4387052	*11350	*1113	*4151	*2558	8630	56709	23944	20586	20555	25302	31922	4180231
63 Net loss, noncapital assets.....	687415	*105	-	-	-	*176	*3567	*1635	*50	2582	1065	2499	675736
64 Other deductions.....	36466554	286990	1531404	132949	116671	219992	1140632	211902	223007	202642	170204	223088	32007074
65 Total receipts less total deducts..	38108890	54383	70701	71827	38531	69526	423295	152372	122783	160562	128119	303289	36513503
Constructive taxable income from													
66 related foreign corporations.....	383665	-	-	-	-	-	-	-	-	-	-	7	383658
67 Net income, total.....	38396426	54325	70701	71458	38531	69526	423295	152372	120959	160209	127571	300880	36806598
68 Net income, Form 1120-A.....	*7057	-	*3117	*1485	*1724	*731	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*1973	*1973	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	634528	*17573	*49650	*64449	*20032	*35900	267178	*71884	48545	*26792	19286	13238	-
71 Statutory special deductions, total	2746572	*21008	*15571	*1485	*5180	*15151	60478	*23386	*1322	8130	6925	17072	2570863
72 Net operating loss deduction....	2459382	*20519	*15571	*1485	*4933	*14402	57670	*23386	*1264	*8068	6394	12542	2293149
73 Dividends received deduction....	247517	*490	-	-	*247	*749	*2808	-	*57	*62	532	4523	238049
74 Public utility div paid deduction	39673	-	-	-	-	-	-	-	*1	-	-	7	39665
75 Income subject to tax.....	35015404	*15744	*5480	*5524	*13320	18475	95700	57102	71093	125287	101377	270568	34235736
76 Income tax before credits, total...	12583117	5962	*946	*829	*2098	4116	30890	22439	24241	46011	35478	97195	12312913
77 Regular tax.....	12231813	*4644	*822	*829	*2098	4116	29305	19116	24004	42814	34675	92936	11976455
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	1121	-	-	-	-	-	-	-	-	-	-	-	1121
80 Alternative minimum tax.....	294030	1260	119	-	-	-	*1290	3276	*208	*2848	710	3805	280514
81 Environmental tax.....	54728	*25	5	-	-	-	*6	*27	*29	110	94	371	54062
82 Foreign tax credit.....	74892	-	-	-	-	-	*83	-	-	-	-	282	74526
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	172410	102	-	-	-	-	-	-	-	2	157	220	171929
85 General business credit.....	385091	-	-	-	-	*52	*939	*481	-	*35	165	2299	381121
86 Prior year minimum tax credit....	612478	471	-	-	-	*27	*250	-	*1239	*1011	1255	2584	605642
87 Income tax after credits, total....	11338206	5389	*946	*829	*2098								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	838	-	***	*213	*67	*42	*27	*21	-	***	***	9	67
2 Total assets.....	413862070	-	***	*34343	*30521	*35131	*82283	*171285	-	***	***	1288919	411529764
3 Cash.....	2804931	-	***	*20639	*837	*985	*27096	*6858	-	***	***	68479	2651572
4 Notes and accounts receivable....	18401708	-	***	-	*14671	*5271	*23808	*77	-	***	***	49158	18267865
5 Less: Allowance for bad debts.....	365424	-	***	-	-	*198	-	-	-	***	***	87	365044
6 Inventories.....	5862881	-	***	-	*3517	*2646	*1380	-	-	***	***	8824	5839680
7 U.S. govt. obligations, total.....	1256275	-	***	-	-	-	-	-	-	***	***	798	1251060
8 Tax-exempt securities.....	*61352	-	***	-	-	*52	-	-	-	***	***	-	61300
9 Other current assets.....	14752460	-	***	*1515	*78	*6083	*2547	144	-	***	***	46064	14671751
10 Loans to stockholders.....	*42385	-	***	*8083	-	*160	-	-	-	***	***	-	34142
11 Mortgage and real estate loans....	*26877	-	***	-	-	*93	-	-	-	***	***	-	26784
12 Other investments.....	54096331	-	***	-	-	-	*7290	2889	-	***	***	16604	54012376
13 Depreciable assets.....	399931007	-	***	*25845	*18887	-	*26292	*1819	-	***	***	1599766	397570050
14 Less: Accumulated depreciation	145904211	-	***	*21739	*7640	-	*6130	*1055	-	***	***	579933	145074842
15 Depletable assets.....	693205	-	***	-	-	-	-	-	-	***	***	22586	670619
16 Less: Accumulated depletion....	158153	-	***	-	-	-	-	-	-	***	***	6244	151909
17 Land.....	1564980	-	***	-	-	*572	-	*90508	-	***	***	2036	1456449
18 Intangible assets (Amortizable)...	1614703	-	***	-	-	-	3	*64157	-	***	***	21742	1519838
19 Less: Accumulated amortization	282103	-	***	-	-	-	3	685	-	***	***	2853	277274
20 Other assets.....	59462868	-	***	-	*172	*19467	-	*6572	-	***	***	41978	59365347
21 Total liabilities.....	413862070	-	***	*34343	*30521	*35131	*82283	*171285	-	***	***	1288919	411529764
22 Accounts payable.....	14098184	-	***	-	*14642	*1035	*3385	*23115	-	***	***	36048	13996307
23 Mort, notes, and bonds under 1 yr	12017381	-	***	*44630	*5353	-	*1469	*4953	-	***	***	60420	11875806
24 Other current liabilities.....	23700246	-	***	*504	*1329	*2466	*14622	*14280	-	***	***	62650	23555678
25 Loans from stockholders.....	73049	-	***	-	*1391	*25	-	*12872	-	***	***	-	44197
26 Mort, notes, bonds, 1 yr or more.	116919638	-	***	*1341	*7326	*12622	*14167	*135224	-	***	***	762735	115633619
27 Other liabilities.....	101343403	-	***	-	-	*7652	-	*15664	-	***	***	124169	101131021
28 Net worth.....	145710170	-	***	*-12132	*481	*11332	*48641	*-34822	-	***	***	242897	145293137
29 Capital stock.....	58984740	-	***	*427	*335	*5359	*9459	*573	-	***	***	77696	58866693
30 Paid-in or capital surplus.....	42107450	-	***	*36441	-	*2786	*96960	*5418	-	***	***	107505	41805037
31 Retained earnings, unappropriated.	2325096	-	***	-	-	-	-	-	-	***	***	-	2323498
32 Retained earnings-unappropriated	43507635	-	***	-	*146	*3294	*-63215	*-3840	-	***	***	45380	43490182
33 Retained earnings (S CORP).....	*16644	-	***	*-49000	-	-	5437	-	-	***	***	12315	-
34 Less: Cost of treasury stock..	1231394	-	***	-	-	*107	-	36972	-	***	***	-	1192273
35 Total receipts.....	136878779	-	***	*105232	*105346	*10988	*159429	*39629	-	***	***	641725	135415135
36 Business receipts.....	130932543	-	***	*105232	*105346	*10988	*107122	*810	-	***	***	611504	129613024
37 Interest.....	2063192	-	***	-	-	-	*1165	85	-	***	***	5125	2054210
38 Interest on govt. obligations....	60481	-	***	-	-	-	-	-	-	***	***	55	60426
39 Rents.....	1136755	-	***	-	-	-	-	-	-	***	***	1591	1134319
40 Royalties.....	25906	-	***	-	-	-	*835	-	-	***	***	-	25048
41 Net S-T cap gain less net LT loss	55540	-	***	-	-	-	-	-	-	***	***	-	55538
42 Net L-T cap gain less net ST loss	261706	-	***	-	-	-	-	-	-	***	***	202	245082
43 Net gain, noncapital assets.....	299667	-	***	-	-	-	-	-	-	***	***	443	299219
44 Dividends, domestic corporations.	197735	-	***	-	-	-	*1874	-	-	***	***	-	195705
45 Dividends, foreign corporations..	16566	-	***	-	-	-	-	-	-	***	***	-	16566
46 Other receipts.....	1828689	-	***	-	-	-	*48432	*38734	-	***	***	22804	1715999
47 Total deductions.....	118512722	-	***	*98159	*103885	*10257	*90657	*13694	-	***	***	565018	117261197
48 Cost of goods.....	53234473	-	***	*49038	*52273	-	-	-	-	***	***	296695	52691912
49 Compensation of officers.....	381181	-	***	-	*8696	-	*11807	756	-	***	***	9229	346102
50 Salaries and wages.....	4953656	-	***	-	*18379	*3646	*32593	840	-	***	***	7995	4878383
51 Repairs.....	5948491	-	***	*2072	*31	*81	*4358	*44	-	***	***	19803	5914392
52 Bad debts.....	446099	-	***	-	*142	-	-	-	-	***	***	68	445775
53 Rent paid on business property...	2118169	-	***	*32638	*1661	-	*3481	83	-	***	***	21557	2045371
54 Taxes paid.....	9377063	-	***	*2655	*3721	*1327	*4411	1998	-	***	***	19980	9331675
55 Interest paid.....	10792359	-	***	*1568	*1250	*117	*755	5349	-	***	***	63255	10691291
56 Contributions or gifts.....	171635	-	***	-	*3	-	-	35	-	***	***	510	170985
57 Amortization.....	402929	-	***	-	*16	-	-	83	-	***	***	13102	387918
58 Depreciation.....	16025782	-	***	*2602	*4162	-	*3648	*18	-	***	***	67653	15918342
59 Depletion.....	63248	-	***	-	-	-	-	-	-	***	***	150	63094
60 Advertising.....	142316	-	***	-	*185	-	*390	-	-	***	***	384	141172
61 Pension, prof sh, stock, annuity.	1196770	-	***	-	*1011	-	-	-	-	***	***	2865	1190466
62 Employee benefit programs.....	1478020	-	***	-	-	*7	*838	-	-	***	***	6720	1467624
63 Net loss, noncapital assets.....	409254	-	***	-	-	-	*17	*131	-	***	***	3	408953
64 Other deductions.....	11371276	-	***	*7586	*12352	*5079	*28359	*4358	-	***	***	35046	11167741
65 Total receipts less total deducts..	18366057	-	***	*7073	*1461	*731	*68772	*25935	-	***	***	76707	18153938
Constructive taxable income from													
66 related foreign corporations....	159198	-	***	-	-	-	-	-	-	***	***	7	159191
67 Net income, total.....	18464774	-	***	*7073	*1461	*731	*68772	*25935	-	***	***	76658	18252704
68 Net income, Form 1120-A.....	*731	-	***	-	-	*731	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	*76616	-	***	*7073	-	-	-	-	-	***	***	13238	-
71 Statutory special deductions, total	1209034	-	***	-	*1433	*144	*19769	*23386	-	***	***	12285	1151065
72 Net operating loss deduction....	1044966	-	***	-	*1433	*144	*18458	*23386	-	***	***	12285	988417
73 Dividends received deduction....	145104	-	***	-	-	-	*1312	-	-	***	***	-	143683
74 Public utility div paid deduction	18964	-	***	-	-	-	-	-	-	***	***	-	18964
75 Income subject to tax.....	17179140	-	***	-	*27	*586	*8799	*2548	-	***	***	51133	17101639
76 Income tax before credits, total...	6142031	-	***	-	*4	*88	*3366	*4114	-	***	***	21085	6108457
77 Regular tax.....	6007693	-	***	-	*4	*88	*2992	*814	-	***	***	17595	5981302
78 Personal holding company tax....	-	-	***	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	21	-	***	-	-	-	-	-	-	***	***	-	21
80 Alternative minimum tax.....	106870	-	***	-	-	-	*373	3276	-	***	***	3074	99821
81 Environmental tax.....	27091	-	***	-	-	-	*2	24	-	***	***	96	26958
82 Foreign tax credit.....	*44409	-	***	-	-	-	*83	-	-	***	***	282	44044
83 U.S. Possessions tax credit.....	-	-	***	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	57051	-	***	-	-	-	-	-	-	***	***	-	57051
85 General business credit.....	249783	-	***	-	-	-	-	106	-	***	***	2263	247248
86 Prior year minimum tax credit.....	244931	-	***	-	-	-	-	-	-	***	***	152	244779
87 Income tax after credits, total....	5545817	-	***	-	*4	*88	*3283	*4008	-	***	***	18068	5515296

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	634	***	-	-	*134	*158	*184	*10	*25	***	15	10	48
2 Total assets.....	131651589	***	-	-	*53123	*93389	*426936	*57468	*299107	***	1104805	1594940	127394963
3 Cash.....	1357908	***	-	-	*2687	*18673	*42622	*985	*20116	***	52294	37351	1147351
4 Notes and accounts receivable....	18393414	***	-	-	*9432	*17600	*83235	*19875	*90439	***	178503	152309	17646006
5 Less: Allowance for bad debts.....	339892	***	-	-	-	*581	*83	*499	*1646	***	4087	3886	328698
6 Inventories.....	3489510	***	-	-	*4559	*9662	*9525	*6402	*11079	***	41851	65680	3316138
7 U.S. govt. obligations, total....	*193167	***	-	-	-	-	-	-	*1784	***	-	66	170170
8 Tax-exempt securities.....	9795	***	-	-	-	-	-	-	-	***	2305	-	7490
9 Other current assets.....	4897854	***	-	-	*1363	*915	*4217	*499	*42629	***	25043	51933	4756001
10 Loans to stockholders.....	84065	***	-	-	*15674	*814	*6005	-	-	***	14143	-	47429
11 Mortgage and real estate loans...	*1344957	***	-	-	-	-	*0	-	-	***	-	-	1344957
12 Other investments.....	22010842	***	-	-	*1286	*4133	*49013	-	*781	***	128472	260887	21480065
13 Depreciable assets.....	104544291	***	-	-	*76141	*92742	*371972	*59351	*217791	***	950591	1164593	101232572
14 Less: Accumulated depreciation	42377032	***	-	-	*61265	*55748	*164664	*30813	*96861	***	389576	412485	40999442
15 Depletable assets.....	3963984	***	-	-	-	-	-	-	-	***	24916	169696	3768154
16 Less: Accumulated depletion...	1967654	***	-	-	-	-	-	-	-	***	9593	59121	1898376
17 Land.....	477324	***	-	-	*3213	*2775	*2579	-	*4780	***	7222	7033	447733
18 Intangible assets (Amortizable)...	516503	***	-	-	-	*14082	*4311	*1444	*5169	***	45514	34571	397417
19 Less: Accumulated amortization	181847	***	-	-	-	*11682	*361	-	*1207	***	4811	15278	147193
20 Other assets.....	15234401	***	-	-	*33	*6	*18564	*225	*4251	***	42019	141589	15007189
21 Total liabilities.....	131651589	***	-	-	*53123	*93389	*426936	*57468	*299107	***	1104805	1594940	127394963
22 Accounts payable.....	15450451	***	-	-	*11374	*10689	*87796	*8579	*88016	***	126171	106224	14835792
23 Mort, notes, and bonds under 1 yr	6472740	***	-	-	*3106	*10772	*20547	*691	*8880	***	75425	111809	6202071
24 Other current liabilities.....	9439636	***	-	-	*2379	*8500	*22694	*5572	*19206	***	53057	83886	9224738
25 Loans from stockholders.....	149804	***	-	-	-	*5206	*28774	-	*991	***	13360	652	100822
26 Mort, notes, bonds, 1 yr or more.	35777800	***	-	-	*4540	*10990	*45416	*20525	*44587	***	204797	379882	34946747
27 Other liabilities.....	19295708	***	-	-	-	*669	*29074	*2770	*24533	***	169586	263416	18759018
28 Net worth.....	45065451	***	-	-	*31725	*46562	*192636	*19330	*112894	***	462409	649070	43325773
29 Capital stock.....	8754270	***	-	-	*3751	*3740	*45225	*206	*16844	***	116606	102985	8422423
30 Paid-in or capital surplus.....	19580640	***	-	-	-	*9908	*32156	*1713	*357	***	345328	128709	19027277
31 Retained earnings, appropriated.	*405178	***	-	-	-	-	*12119	-	-	***	-	-	393060
32 Retained earnings-unappropriated	17264614	***	-	-	*27974	*20364	*95018	*22452	*59438	***	-25532	417868	16509418
33 Retained earnings (S CORP).....	*101568	***	-	-	-	*12551	*10106	-	*36273	***	31010	-	-
34 Less: Cost of treasury stock...	1040819	***	-	-	-	-	*1987	*5041	*18	***	5003	492	1026405
35 Total receipts.....	81962678	***	-	-	*142603	*213076	*608318	*110932	*676853	***	1263290	1215641	76002603
36 Business receipts.....	75391971	***	-	-	*137402	*212323	*595613	*110762	*665513	***	1231405	1147034	69611218
37 Interest.....	1892414	***	-	-	*1355	*648	*1856	-	*2720	***	5402	22463	1850944
38 Interest on govt. obligations....	11764	***	-	-	-	-	-	-	*26	***	165	-0	11568
39 Rents.....	200109	***	-	-	-	-	*265	-	*2350	***	2002	1160	193225
40 Royalties.....	24907	***	-	-	-	-	-	-	*33	***	58	120	24695
41 Net S-T cap gain less net LT loss	3425	***	-	-	-	-	-	-	-	***	1	-0	3086
42 Net L-T cap gain less net ST loss	2598185	***	-	-	-	-	-	-	*1558	***	78	1576	2579639
43 Net gain, noncapital assets.....	522808	***	-	-	*536	-	*75	*165	*234	***	47	2334	508380
44 Dividends, domestic corporations.	66222	***	-	-	-	-	*951	-	*81	***	264	119	64787
45 Dividends, foreign corporations..	134755	***	-	-	-	-	-	-	-	***	141	4428	130187
46 Other receipts.....	1116116	***	-	-	*3310	*105	*9558	*5	*4337	***	23727	36406	1024874
47 Total deductions.....	76766447	***	-	-	*137851	*203852	*577335	*107900	*660907	***	1206290	1104622	71104236
48 Cost of goods.....	52408379	***	-	-	*76655	*144193	*421570	*48318	*536781	***	1002077	782503	47997365
49 Compensation of officers.....	414992	***	-	-	*16892	*11102	*10487	*1845	*7980	***	7277	8544	337220
50 Salaries and wages.....	2017541	***	-	-	*12095	*13396	*39236	*21372	*35892	***	27295	72096	1775880
51 Repairs.....	868306	***	-	-	*2330	*531	*4698	*2957	*4507	***	8892	6816	831051
52 Bad debts.....	290746	***	-	-	*104	*374	*1531	*210	*1475	***	4672	4844	276638
53 Rent paid on business property...	693478	***	-	-	*1869	*1671	*4099	*2869	*4660	***	2550	3203	670125
54 Taxes paid.....	2603556	***	-	-	*4531	*5212	*13409	*3018	*9446	***	24887	49478	2481528
55 Interest paid.....	4774121	***	-	-	*1155	*2396	*8300	*1904	*5421	***	23218	47660	4667112
56 Contributions or gifts.....	61940	***	-	-	-	*29	*108	*24	*131	***	325	675	60429
57 Amortization.....	177557	***	-	-	-	*1768	*461	-	*382	***	1261	2831	170045
58 Depreciation.....	4077303	***	-	-	*7584	*7347	*24891	*7307	*13853	***	45268	63703	3882923
59 Depletion.....	337416	***	-	-	-	-	*26	-	*49	***	678	213	334041
60 Advertising.....	156861	***	-	-	*1763	*566	*886	*346	*1545	***	442	3021	147415
61 Pension, prof sh, stock, annuity.	384744	***	-	-	-	*1453	*2358	*273	*1598	***	3307	4773	367157
62 Employee benefit programs.....	1077786	***	-	-	*1055	*537	*2599	*2674	*5868	***	8522	10075	1044665
63 Net loss, noncapital assets.....	44070	***	-	-	-	*8	-	-	*48	***	473	2136	40838
64 Other deductions.....	6377651	***	-	-	*11819	*13270	*42677	*14783	*31270	***	45146	42052	6019806
65 Total receipts less total deducts..	5196232	***	-	-	*4752	*9223	*30983	*3032	*15946	***	57000	111019	4898368
Constructive taxable income from													
66 related foreign corporations.....	115568	***	-	-	-	-	-	-	-	***	-	-	115568
67 Net income, total.....	5300036	***	-	-	*4752	*9223	*30983	*3032	*15919	***	56834	111019	5002368
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	***	-	-	-
69 Net income, Form 1120-F.....	*1973	***	-	-	-	-	-	-	-	***	-	-	-
70 Net income, Form 1120S.....	*34443	***	-	-	-	*7121	*9739	-	*3361	***	5833	-	-
71 Statutory special deductions, total	252050	***	-	-	-	-	*666	-	*99	***	3372	4511	239929
72 Net operating loss deduction....	191960	***	-	-	-	-	-	-	*42	***	3044	-	185415
73 Dividends received deduction....	59341	***	-	-	-	-	*666	-	*57	***	328	4511	53765
74 Public utility div paid deduction	*750	***	-	-	-	-	-	-	*1	***	-	-	748
75 Income subject to tax.....	5013542	***	-	-	*4752	*2102	*20578	*3032	*12459	***	47630	106508	4762439
76 Income tax before credits, total...	1811568	***	-	-	*746	*316	*6593	*1018	*4233	***	16558	36940	1725242
77 Regular tax.....	1750087	***	-	-	*746	*316	*6593	*1018	*4180	***	16194	36724	1665865
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	***	-	-	-
79 Recapture taxes.....	11	***	-	-	-	-	-	-	-	***	-	-	11
80 Alternative minimum tax.....	52999	***	-	-	-	-	-	-	*54	***	321	-	51230
81 Environmental tax.....	7148	***	-	-	-	-	-	-	-	***	43	130	6933
82 Foreign tax credit.....	958	***	-	-	-	-	-	-	-	***	-	-	958
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	***	-	-	-
84 Nonconventional source fuel credit.	84152	***	-	-	-	-	-	-	-	***	-0	220	83828
85 General business credit.....	50828	***	-	-	-	-	-	*189	-	***	-	9	50600
86 Prior year minimum tax credit....	91637	***	-	-	-	-	-	-	*136	***	438	1895	88109
87 Income tax after credits, total....	1583993	***	-	-	*746	*316	*6593	*829	*4098	***	16120	34817	1501747

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	100	***	***	-	-	-	*26	-	*16	*4	**	4	***
2 Total assets.....	239663776	-	***	-	-	-	*34558	-	*267379	*232048	**	669356	***
3 Cash.....	1983484	-	***	-	-	-	*576	-	*16157	*11997	**	8582	***
4 Notes and accounts receivable....	10558514	-	-	-	-	-	*7434	-	*7082	*43473	**	49520	***
5 Less: Allowance for bad debts.....	448715	-	-	-	-	-	-	-	*21	*301	**	1757	***
6 Inventories.....	5101874	-	-	-	-	-	*4031	-	*1274	*32052	**	14229	***
7 U.S. govt. obligations, total....	359969	-	-	-	-	-	-	-	-	-	-	-	***
8 Tax-exempt securities.....	223997	-	-	-	-	-	-	-	-	-	-	-	***
9 Other current assets.....	6977523	-	-	-	-	-	*386	-	*23265	*7133	**	49337	***
10 Loans to stockholders.....	*5733	-	-	-	-	-	*1169	-	*1417	-	-	-	***
11 Mortgage and real estate loans....	1302	-	-	-	-	-	-	-	-	-	-	-	***
12 Other investments.....	16355246	-	***	-	-	-	-	-	*17855	*20107	**	21349	***
13 Depreciable assets.....	251721485	-	-	-	-	-	*42362	-	*296444	*182115	**	690570	***
14 Less: Accumulated depreciation	91754818	-	-	-	-	-	*22526	-	*102624	*74045	**	262305	***
15 Depletable assets.....	4161819	-	-	-	-	-	-	-	-	-	-	6262	***
16 Less: Accumulated depletion....	2418989	-	-	-	-	-	-	-	-	-	-	3767	***
17 Land.....	774962	-	-	-	-	-	*1126	-	*4788	*2587	**	3776	***
18 Intangible assets (Amortizable)..	1692298	-	-	-	-	-	-	-	*1670	-	-	2702	***
19 Less: Accumulated amortization	335069	-	-	-	-	-	-	-	*369	-	-	774	***
20 Other assets.....	34703161	-	-	-	-	-	-	-	*441	*6930	**	91633	***
21 Total liabilities.....	239663776	-	***	-	-	-	*34558	-	*267379	*232048	**	669356	***
22 Accounts payable.....	9361202	-	-	-	-	-	*7493	-	*6169	*35316	**	31577	***
23 Mort, notes, and bonds under 1 yr	8376638	-	-	-	-	-	*4185	-	*39172	23168	**	28395	***
24 Other current liabilities.....	9487386	-	-	-	-	-	*531	-	*7621	*11660	**	32885	***
25 Loans from stockholders.....	*144486	-	-	-	-	-	*1301	-	-	70	**	-	***
26 Mort, notes, bonds, 1 yr or more.	75368116	-	-	-	-	-	*36042	-	*91110	*67352	**	213707	***
27 Other liabilities.....	52751911	-	-	-	-	-	-	-	*14901	*22588	**	133659	***
28 Net worth.....	84174036	-	***	-	-	-	*-14995	-	*108406	*71895	**	229133	***
29 Capital stock.....	36833789	-	***	-	-	-	*157	-	*20723	*8303	**	74204	***
30 Paid-in or capital surplus.....	23218493	-	-	-	-	-	-	-	*41492	*20722	**	31419	***
31 Retained earnings, appropriated.	180393	-	-	-	-	-	-	-	-	-	-	-	***
32 Retained earnings-unappropriated	24372808	-	-	-	-	-	-	-	*41854	*46210	**	140960	***
33 Retained earnings (S CORP).....	*-10815	-	-	-	-	-	*-15152	-	*4337	-	-	-	***
34 Less: Cost of treasury stock..	420631	-	-	-	-	-	-	-	-	-	-	-	***
35 Total receipts.....	94751764	***	***	-	-	-	*44700	-	*123899	*358474	**	385566	***
36 Business receipts.....	89791573	***	***	-	-	-	*44286	-	*107046	*352126	**	366112	***
37 Interest.....	864563	***	***	-	-	-	-	-	*4268	*1882	**	4302	***
38 Interest on govt. obligations....	13980	-	-	-	-	-	-	-	-	*181	-	87	***
39 Rents.....	657158	***	-	-	-	-	-	-	-	*333	-	1155	***
40 Royalties.....	15020	-	-	-	-	-	-	-	-	-	-	-	***
41 Net S-T cap gain less net LT loss	16823	-	-	-	-	-	-	-	-	-	-	-	***
42 Net L-T cap gain less net ST loss	434662	-	***	-	-	-	-	-	*9872	-	-	-	***
43 Net gain, noncapital assets.....	475399	***	-	-	-	-	-	-	*4	4	**	965	***
44 Dividends, domestic corporations.	41845	***	-	-	-	-	-	-	-	*19	-	17	***
45 Dividends, foreign corporations..	2067	-	-	-	-	-	-	-	-	-	-	-	***
46 Other receipts.....	2438675	***	-	-	-	-	*414	-	*2709	*3929	**	12928	***
47 Total deductions.....	82582997	***	***	-	-	-	*44224	-	*102455	*344508	**	355158	***
48 Cost of goods.....	35729547	***	-	-	-	-	*19935	-	*49430	*291926	**	149097	***
49 Compensation of officers.....	215732	***	-	-	-	-	*2056	-	*2358	1869	**	7895	***
50 Salaries and wages.....	2714746	***	-	-	-	-	*6497	-	*6365	*13910	**	36163	***
51 Repairs.....	3601343	***	-	-	-	-	*320	-	*77	*282	**	11059	***
52 Bad debts.....	395612	***	-	-	-	-	*201	-	*19	414	**	2092	***
53 Rent paid on business property...	713243	***	-	-	-	-	*159	-	*196	*1264	**	2901	***
54 Taxes paid.....	6981866	***	***	-	-	-	*1022	-	*5263	*4476	**	18854	***
55 Interest paid.....	6794665	***	-	-	-	-	*5885	-	*11871	*6178	**	19404	***
56 Contributions or gifts.....	83663	***	-	-	-	-	-	-	*1584	*36	**	770	***
57 Amortization.....	263242	***	-	-	-	-	-	-	*202	124	**	344	***
58 Depreciation.....	10364124	***	-	-	-	-	*3162	-	*12405	*10681	**	27947	***
59 Depletion.....	305912	-	-	-	-	-	-	-	-	-	-	62	***
60 Advertising.....	81689	***	-	-	-	-	*541	-	-	*777	**	2308	***
61 Pension, prof sh, stock, annuity.	711894	***	-	-	-	-	*29	-	*2267	*934	**	1652	***
62 Employee benefit programs.....	1300230	***	-	-	-	-	-	-	*761	*2196	**	7630	***
63 Net loss, noncapital assets.....	212763	***	-	-	-	-	-	-	-	201	**	199	***
64 Other deductions.....	12112726	***	***	-	-	-	*4417	-	*9659	*9241	**	66782	***
65 Total receipts less total deducts..	12168768	***	***	-	-	-	*477	-	*21444	*13965	**	30408	***
Constructive taxable income from													
66 related foreign corporations.....	33439	-	-	-	-	-	-	-	-	-	-	-	***
67 Net income, total.....	12188227	***	***	-	-	-	*477	-	*21444	*13784	**	30321	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	*6146	-	-	-	-	-	*477	-	*5669	-	-	-	***
71 Statutory special deductions, total	1100097	***	***	-	-	-	-	-	*1222	*14	-	12	***
72 Net operating loss deduction.....	1049949	***	***	-	-	-	-	-	*1222	-	-	-	***
73 Dividends received deduction....	30402	***	-	-	-	-	-	-	-	*14	-	12	***
74 Public utility div paid deduction	19745	-	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	11081985	-	-	-	-	-	-	-	*14553	*13770	**	30309	***
76 Income tax before credits, total...	4002964	***	***	-	-	-	-	-	*4953	*4693	**	11126	***
77 Regular tax.....	3877950	-	-	-	-	-	-	-	*4942	*4682	**	10356	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	1084	-	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	106707	***	***	-	-	-	-	-	-	-	-	731	***
81 Environmental tax.....	18022	***	***	-	-	-	-	-	*11	*11	**	38	***
82 Foreign tax credit.....	11251	-	-	-	-	-	-	-	-	-	-	-	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit.	14913	-	-	-	-	-	-	-	-	-	-	5	***
85 General business credit.....	82173	-	-	-	-	-	-	-	-	-	-	-	***
86 Prior year minimum tax credit.....	272071	-	-	-	-	-	-	-	-	236	**	-	***
87 Income tax after credits, total....	3622556	***	***	-	-	-	-	-	*4953	*4457	**	11120	***

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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)

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.....	7538	*94	3412	*1222	721	710	1126	113	70	23	***	8	***
2 Total assets.....	47661177	-	100550	*237494	242630	501599	2586278	741076	1082446	821339	***	1264737	***
3 Cash.....	1468556	-	17926	*68082	51929	71371	184649	82805	64850	43070	***	97403	***
4 Notes and accounts receivable....	3945193	-	*24759	*22945	*6760	81158	597688	136775	131372	112646	***	83306	***
5 Less: Allowance for bad debts.....	106733	-	-	*2048	-	-	*1352	13867	*4094	*4617	***	1235	***
6 Inventories.....	313866	-	*11928	*69	-	-	*25250	23074	*6702	20183	***	15419	***
7 U.S. govt. obligations, total....	*21855	-	-	-	-	-	*8293	*99	-	*1687	***	3481	***
8 Tax-exempt securities.....	4641	-	-	-	-	-	-	-	-	-	***	-	***
9 Other current assets.....	1172729	-	*1542	-	*2547	12160	120376	37645	20933	38393	***	19640	***
10 Loans to stockholders.....	173090	-	*1520	*11592	*801	*4031	59279	*4397	*36029	*3236	***	-	***
11 Mortgage and real estate loans...	*69898	-	-	-	*16076	-	*35103	-	*4309	-	***	1012	***
12 Other investments.....	7286006	-	*7173	*2961	*29203	*9337	177481	*54166	103986	*81537	***	15311	***
13 Depreciable assets.....	35537865	-	134059	*303382	*302455	577480	2676753	741076	1083712	760952	***	1186048	***
14 Less: Accumulated depreciation	12279588	-	100749	*193707	*201442	329313	1729655	432100	520947	310062	***	318523	***
15 Depletable assets.....	*522568	-	-	-	-	-	-	*49115	*155	-	***	21528	***
16 Less: Accumulated depletion...	*92052	-	-	-	-	-	-	*38200	*34	-	***	4497	***
17 Land.....	2016283	-	*2192	*489	*12911	19348	149162	*51141	*48296	23788	***	46035	***
18 Intangible assets (Amortizable)...	4728071	-	*316	*12085	*6600	*113327	353260	*22066	82273	35059	***	38825	***
19 Less: Accumulated amortization	1157381	-	*154	*197	*5269	*88469	199756	*7223	32982	*18606	***	5855	***
20 Other assets.....	4036310	-	*38	*11841	*20060	*7272	144437	*54181	44928	47538	***	66838	***
21 Total liabilities.....	47661177	-	100550	*237494	242630	501599	2586278	741076	1082446	821339	***	1264737	***
22 Accounts payable.....	1698873	-	*13877	*8099	*5503	37342	199452	53726	72177	52170	***	27661	***
23 Mort, notes, and bonds under 1 yr	3297444	-	*2425	*2712	*19551	34385	286830	55254	81759	48550	***	37448	***
24 Other current liabilities.....	3670622	-	*4464	*2921	*8168	42951	255381	58369	42962	55932	***	53095	***
25 Loans from stockholders.....	237943	-	*605	*33444	*5764	*24736	120336	*10403	*12334	*1652	***	-	***
26 Mort, notes, bonds, 1 yr or more.	13768304	-	*31770	*59301	*50066	140185	605566	81830	362062	209211	***	282228	***
27 Other liabilities.....	7058148	-	-	*14632	*15991	*24703	227770	*100244	253813	92940	***	247872	***
28 Net worth.....	17929843	-	47409	*116386	137586	197298	890943	381250	257340	360884	***	616433	***
29 Capital stock.....	1889941	-	6453	*22393	*7399	22237	145836	11387	18976	13688	***	93712	***
30 Paid-in or capital surplus.....	6519187	-	*13819	*47364	*33801	*78949	229278	*12210	53917	*89506	***	216449	***
31 Retained earnings, appropriated.	*4440	-	-	-	-	*875	-	-	-	-	***	-	***
32 Retained earnings-unappropriated	9471602	-	*19083	*27667	*54285	53795	194512	*269684	96663	278060	***	306747	***
33 Retained earnings (S CORP).....	857771	-	*8054	*18962	*51045	*71191	373942	*148340	*123372	*18084	***	-	***
34 Less: Cost of treasury stock..	813098	-	-	-	*8944	*28873	*53500	*60370	*35588	*38454	***	474	***
35 Total receipts.....	29931883	*365158	1940012	*447480	347191	791575	4477847	945764	1177964	817089	***	490673	***
36 Business receipts.....	28541629	*362052	1935330	*441801	338097	769750	4225315	914816	1138466	772675	***	460294	***
37 Interest.....	245664	*684	*731	*1056	*879	2695	9315	*3827	2814	7459	***	2398	***
38 Interest on govt. obligations....	9904	*58	-	*368	-	-	-	-	*1797	168	***	2273	***
39 Rents.....	72474	*793	-	-	*252	*445	*11522	*1181	*214	*700	***	1672	***
40 Royalties.....	*53123	-	-	-	-	*3497	*11	-	-	-	***	-	***
41 Net S-T cap gain less net LT loss	*3537	-	-	-	-	*1898	-	*511	-	-	***	-	***
42 Net L-T cap gain less net ST loss	127910	*456	-	-	*7252	*701	*56257	*1035	*8452	*10663	***	116	***
43 Net gain, noncapital assets.....	53259	*274	-	*2037	-	*1638	29175	*950	*6093	*6990	***	1688	***
44 Dividends, domestic corporations.	15352	*696	-	-	*353	-	*1187	-	-	23	***	-	***
45 Dividends, foreign corporations..	*4748	-	-	-	-	*749	-	-	-	-	***	-	***
46 Other receipts.....	804281	*146	*3951	*2216	*358	*10202	145065	23444	20127	18411	***	22233	***
47 Total deductions.....	27554049	*339013	1887139	*382726	314872	732003	4154783	822358	1092571	748433	***	405518	***
48 Cost of goods.....	8951287	*70049	*179899	*149321	*90841	*280302	1584202	*262343	505656	245136	***	107273	***
49 Compensation of officers.....	519564	*10707	*37909	*13179	*19591	29259	187642	24305	55999	17384	***	6654	***
50 Salaries and wages.....	3997224	*67914	*70449	*14452	*44638	77852	491581	128197	123000	129428	***	52397	***
51 Repairs.....	834016	*20390	44056	*12110	*10669	17401	108300	29464	24680	36510	***	9757	***
52 Bad debts.....	110506	*70	*9	*2532	*67	9763	21279	*461	3633	4466	***	3163	***
53 Rent paid on business property...	482853	*7811	*27362	*6434	*13613	12448	91992	25460	13229	27614	***	3759	***
54 Taxes paid.....	1325806	*12181	15360	*11850	16429	25137	197035	39908	39228	26347	***	36122	***
55 Interest paid.....	1182456	*2596	*3622	*6133	*4763	17310	88960	9743	33697	18661	***	25633	***
56 Contributions or gifts.....	25980	*479	-	*182	*52	*44	1290	*133	*1371	749	***	510	***
57 Amortization.....	177596	*30	*46	-	*1028	*4413	17522	*5109	5505	3654	***	3700	***
58 Depreciation.....	2479267	*13251	*10586	*33571	*16328	40259	205017	61610	81349	68989	***	66401	***
59 Depletion.....	*26124	-	-	-	-	-	-	*8831	*152	-	***	30	***
60 Advertising.....	89734	*152	*12665	*2000	*2604	4506	14792	2582	1740	1766	***	464	***
61 Pension, prof sh, stock, annuity.	194391	*5285	-	*1448	*249	*3411	20640	*8678	7294	7090	***	2789	***
62 Employee benefit programs.....	531015	*10334	*1113	*4151	*1503	*8087	53272	21270	13958	15209	***	7497	***
63 Net loss, noncapital assets.....	21328	-	-	-	-	*168	*3550	*1504	*2	*1784	***	162	***
64 Other deductions.....	6604901	*117763	1484063	*125362	92499	201643	1065179	192761	182078	143647	***	79208	***
65 Total receipts less total deducts..	2377834	*26145	52873	*64754	32319	59572	323064	123406	83596	68488	***	82882	***
Constructive taxable income from													
66 related foreign corporations.....	75459	-	-	-	-	-	-	-	-	-	***	-	***
67 Net income, total.....	2443389	*26088	52873	*64385	32319	59572	323064	123406	83596	68488	***	82882	***
68 Net income, Form 1120-A.....	*6327	-	*3117	*1485	*1724	-	-	-	-	-	***	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	-	***
70 Net income, Form 1120S.....	517322	*17573	*47086	*57376	*20032	*28779	216759	*71884	*39514	*5088	***	-	***
71 Statutory special deductions, total	185391	*487	*307	*1485	*3747	*15007	40043	-	-	*4829	***	264	***
72 Net operating loss deduction....	127507	-	*307	*1485	*3500	*14258	*39213	-	-	*4813	***	257	***
73 Dividends received deduction....	12670	*487	-	-	*247	*749	*831	-	-	16	***	-	***
74 Public utility div paid deduction	214	-	-	-	-	-	-	-	-	-	***	7	***
75 Income subject to tax.....	1740738	*8028	*5480	*5524	*8541	*15786	66323	*51522	44081	58571	***	82618	***
76 Income tax before credits, total...	626554	*2114	*822	*829	*1348	*3712	20930	*17306	15055	21560	***	28364	***
77 Regular tax.....	596083	*2113	*822	*829	*1348	*3712	19720	*17284	14882	19962	***	28261	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	-	***
79 Recapture taxes.....	6	-	-	-	-	-	-	-	-	-	***	-	***
80 Alternative minimum tax.....	27455	-	-	-	-	-	*917	-	*155	*1305	***	-	***
81 Environmental tax.....	2467	*1	-	-	-	-	*5	*3	*18	*54	***	108	***
82 Foreign tax credit.....	18274	-	-	-	-	-	-	-	-	-	***	-	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	-	***
84 Nonconventional source fuel credit.	16295	-	-	-	-	-	-	-	-	-	***	-	***
85 General business credit.....	2307	-	-	-	-	*52	*939	*186	-	-	***	21	***
86 Prior year minimum tax credit.....	3839	-	-	-	-	*27	*250	-	*1103	*185	***	537	***
87 Income tax after credits, total....	585840	*2114	*822	*829	*1348	*3633	19742	*17121	13951	21374	***	27805	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 60 RETURNS WITH 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.....	626022	17053	234275	132893	84355	64468	72405	11007	6272	1684	739	485	387
2 Total assets.....	1493962133	-	10072713	22003058	30163450	45405742	154762147	75868681	94347079	58322392	52067635	77752828	873196407
3 Cash.....	74764042	-	2465209	3559772	4740013	6228611	14569217	5412653	6631147	3925006	2838201	4240111	20154102
4 Notes and accounts receivable....	302016330	-	974244	3383735	5857255	10159420	38590900	18220407	25344423	15927000	12963807	17836864	152758275
5 Less: Allowance for bad debts.....	5996110	-	34142	26509	23145	78378	361451	255081	531506	349222	341909	533990	3460777
6 Inventories.....	365841272	-	2941344	7252475	9821456	15193190	61117194	32059105	35953707	19267712	16725132	21766389	143743567
7 U.S. govt. obligations, total....	44209130	-	*773	*46561	80678	58170	437772	332772	244118	84282	170237	75053	42678714
8 Tax-exempt securities.....	7976361	-	*12	*179	*56199	64273	201010	134144	117609	145469	131696	240320	6885452
9 Other current assets.....	142858074	-	289937	646012	997669	1234238	4607204	2324502	3329046	2407054	2333318	4648554	120040540
10 Loans to stockholders.....	11167050	-	467671	791180	837087	907623	1839216	642335	638012	285161	162745	397077	4198942
11 Mortgage and real estate loans....	6854895	-	*26039	96908	100035	195527	402185	115742	141472	161545	76002	489567	5049874
12 Other investments.....	179317236	-	93724	533205	869586	1806911	5114603	2898070	4106254	3244824	3305408	5793497	151551155
13 Depreciable assets.....	470307788	-	7892716	13030884	14120483	20278039	55000144	23630622	29143429	19071197	17753498	28555538	241831239
14 Less: Accumulated depreciation	223284873	-	5651450	8896069	9069182	12881901	33265500	13026390	15448043	9454027	8083057	13094293	94414962
15 Depletable assets.....	5952020	-	*2165	*1717	*2272	39448	84335	*57227	110720	77245	110720	522221	5324670
16 Less: Accumulated depletion....	2889001	-	*1929	*146	*143	20752	*44672	*20178	*68744	43407	114871	2574158	
17 Land.....	37478072	-	95723	272611	544152	1005255	3093942	1637200	2230641	1674005	1292197	2166692	23465655
18 Intangible assets (Amortizable)...	38504193	-	522110	1189520	1052749	899594	2697233	1051924	1603259	1474333	1852023	3760422	22401027
19 Less: Accumulated amortization	9475353	-	258078	533510	459334	349666	1064907	432949	620700	452557	503961	1043261	3756431
20 Other assets.....	48361009	-	246881	655869	636179	682708	1764690	1083965	1427163	868634	1358461	2316938	37319522
21 Total liabilities.....	1493962133	-	10072713	22003058	30163450	45405742	154762147	75868681	94347079	58322392	52067635	77752828	873196407
22 Accounts payable.....	239524869	-	1359532	3672944	5426905	9507443	32034166	13641837	18404658	11812335	9645214	14756143	119263692
23 Mort, notes, and bonds under 1 yr	198865775	-	753108	1435726	2082419	3739184	27643066	20717515	23435885	11580777	9082346	8369022	90026726
24 Other current liabilities.....	225091656	-	916379	1416425	1799236	2815169	10346986	5877200	7258354	4882819	4389203	6753239	178636645
25 Loans from stockholders.....	35122156	-	2727429	3527254	3146561	3378390	7628412	2138529	2752285	932152	706188	580434	7604523
26 Mort, notes, bonds, 1 yr or more.	227673332	-	1828018	3190174	4202980	5994834	17602779	7873915	10726117	7840302	8158089	12806153	147449971
27 Other liabilities.....	86172097	-	55358	452109	351563	445712	1955884	1012033	1197482	1211156	1213947	2726764	75550088
28 Net worth.....	481512248	-	2432890	8308425	13153786	19525010	57550854	24607653	30572298	20062851	18872649	31761073	254664761
29 Capital stock.....	56826254	-	1721578	2371697	2934618	6829169	2691492	2276736	2218221	2203574	3742663	27498887	27498887
30 Paid-in or capital surplus.....	131791484	-	1138129	2157048	1399493	2174371	5036863	2473080	4121830	3593904	4794177	11556008	93346582
31 Retained earnings, appropriated.	1356399	-	*5824	*21704	*78781	97118	362263	62037	61033	*23073	19208	35890	589468
32 Retained earnings-unappropriated	243965643	-	548974	2294830	6951320	11139422	29063446	10195984	12208279	7754074	7506919	12719925	144680416
33 Retained earnings (\$ CORP).....	72510864	-	432667	2083170	3533385	4587697	20167654	10054341	13081034	7304605	4769615	4497122	1999575
34 Less: Cost of treasury stock..	24938395	-	316334	620024	1146822	1408216	3908533	869282	1176614	831026	420844	790534	13450167
35 Total receipts.....	3341410155	24277158	70623714	99319317	114881648	160860227	551669581	266714778	322069629	180891342	135200538	179456450	1235445773
36 Business receipts.....	3259099663	23254860	69480973	98020182	113723134	158557211	544672583	262980513	317450397	177626576	132772544	174812436	1185748255
37 Interest.....	23844926	47567	26978	95703	190920	253035	866724	382059	473795	359083	400203	889907	19858952
38 Interest on govt. obligations....	968926	*639	*28	*939	5230	9545	31520	15390	21486	23086	25383	42756	792923
39 Rents.....	54884666	17774	14389	20412	48608	68000	327840	105098	234323	161699	205674	374680	3909968
40 Royalties.....	3615476	*7806	*13669	*5631	*3138	*8139	*3793	29477	66643	64865	116581	622133	2639804
41 Net S-T cap gain less net LT loss	824433	*2471	*9544	*57307	5671	25564	29906	8971	23813	1848	16037	13419	629883
42 Net L-T cap gain less net ST loss	3666168	157764	79576	87404	106447	70630	237693	142278	208976	179334	123631	320697	1951738
43 Net gain, noncapital assets.....	4034917	297878	58707	89500	50909	114617	349770	187749	213886	164143	124269	165731	2217758
44 Dividends, domestic corporations..	562019	*361	*1934	4879	8699	12959	52919	15144	46144	21349	15343	68061	314228
45 Dividends, foreign corporations..	935115	-	*139	*993	*953	4960	*2913	18738	36696	18086	39183	812454	
46 Other receipts.....	38370045	490037	937917	937220	737899	1739575	5058073	2845187	3311427	2252663	1382788	2107449	16569811
47 Total deductions.....	3245149981	23000845	66956881	95466775	110968628	156574454	538609421	260746261	314323851	175989766	131049372	173412618	1198051110
48 Cost of goods.....	2520775546	18873205	42288915	65577089	77527951	114248540	427690103	215135737	260456713	145794191	105702526	134888582	912591995
49 Compensation of officers.....	45089369	230726	4013150	4187650	5115000	5844206	12306014	3912823	3752140	1567584	942820	5956771	2260486
50 Salaries and wages.....	236581489	1237034	5308014	7875012	9603482	13010881	36342318	15880971	18751007	10389833	8508101	13127971	96546864
51 Repairs.....	13276326	68302	463404	607364	642646	865812	2209901	955263	977991	551264	521658	786743	4625979
52 Bad debts.....	6880043	40105	59186	158410	210671	271603	893912	312423	479294	265675	221319	374598	3592848
53 Rent paid on business property...	50195438	311652	3087934	3537139	3022857	3412126	7451879	2645054	3102674	1561392	1551694	2652910	17858121
54 Taxes paid.....	46553209	275563	1684832	2226822	2437395	2844549	7967407	3122722	3576272	2006379	1745450	2623217	16042601
55 Interest paid.....	41493844	163990	289214	559052	725866	1048706	4094874	2162676	2525150	1471583	1369450	1734412	25348871
56 Contributions or gifts.....	841062	2601	11167	17166	25884	30541	82406	33954	46779	33841	39159	74700	442862
57 Amortization.....	2368767	26978	40467	70797	78400	78203	248356	125811	162265	96238	141552	192161	1107539
58 Depreciation.....	41877841	180845	639027	974262	1141597	1597201	4361266	1905760	2534107	1651073	1648380	2492019	22752302
59 Depletion.....	2550226	-	*203	*28	*363	9545	*1027	476	1618	7635	34709	199622	
60 Advertising.....	35399298	228660	667512	1072741	1261241	1711519	4495473	2232686	2914940	1840619	1534614	2324291	15115003
61 Pension, prof sh, stock, annuity.	7753194	29926	165538	151528	260330	382852	1189987	444868	529900	345542	277684	361274	3613766
62 Employee benefit programs.....	18616475	101432	203236	349757	452255	638917	2218465	1136100	1426435	849365	780547	1139340	9320626
63 Net loss, noncapital assets.....	1004195	21449	94665	18315	17693	21155	76089	32018	33825	30544	34109	63539	625994
64 Other deductions.....	176188861	1208379	8025817	8083468	8445333	10567279	26971429	10706368	13053884	7533026	6022874	9565381	66005623
65 Total receipts less total deducts..	96260174	1276314	3666833	3852542	3913019	4285773	13060160	5968517	7745777	4901576	4151166	6043832	37394663
Constructive taxable income from													
66 related foreign corporations.....	1726865	*1916	-	-	-	-	*531	*5679	*10969	22799	11931	19880	1653160
67 Net income, total.....	97018112	1277590	3666805	3851603	3907789	4276228	13029171	5958806	7735261	4901289	4137714	6020956	38254900
68 Net income, Form 1120-A.....	186357	*3542	110205	55684	*16926	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	172340	172340	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	29933470	439395	2671968	2479842	2252337	2195893	7263215	3383718	4295791	2230606	1398406	1040641	281658
71 Statutory special deductions, total	6414912	437691	485750	434206	361704	335139	676750	267409	389239	340220	280246	463230	1943328
72 Net operating loss deduction....	5865007	436698	484742	430844	355596	325576	634670	254372	352210	299483	268008	393155	1629652
73 Dividends received deduction....	547509	*993	*1008	3363	6108	9563	42080	13					

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 61 RETURNS WITH 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.....	208108	4336	65265	32507	29259	27888	37531	5740	3550	1102	464	273	193
2 Total assets.....	745284440	-	2570174	5431533	10465676	19864851	80311533	39652901	54211141	38029154	32229908	41945841	420571728
3 Cash.....	35885052	-	818563	957154	1809615	2732537	7519230	2855297	3373240	2382408	1664878	2204290	9567839
4 Notes and accounts receivable....	188869696	-	484725	1583699	3295014	6549317	27570805	13271052	18789968	12694837	9899759	12538237	82192282
5 Less: Allowance for bad debts.....	3327308	-	*32734	*10412	11353	27815	260383	212289	415732	275124	247164	332444	1501858
6 Inventories.....	159619037	-	501984	1356685	2731481	5997759	26368369	13308640	17637304	11933345	10512442	12006748	57264279
7 U.S. govt. obligations, total....	41766246	-	-	*28327	*14574	*27275	225373	223573	185801	65759	52048	9220	40934296
8 Tax-exempt securities.....	2521454	-	-	-	*9196	*34271	125408	*105901	54701	112675	116672	130214	1832417
9 Other current assets.....	122707065	-	114004	147922	366536	477323	2601568	1278874	2246462	1641831	1574387	2392636	109865521
10 Loans to stockholders.....	3648391	-	155061	265778	276507	371245	938691	364557	318668	72964	87373	231412	566135
11 Mortgage and real estate loans...	1859388	-	-	*6572	*21314	31055	154179	20073	99158	72076	25229	116990	1315440
12 Other investments.....	74537025	-	44282	171116	286794	652505	2722049	1705396	2667746	2319463	2068431	3380803	58518440
13 Depreciable assets.....	163085062	-	1526602	3209319	4026374	7531454	25828468	12402094	14802789	10233838	8367541	10828954	64327629
14 Less: Accumulated depreciation	86434090	-	1095462	2466789	2756878	5082138	16194214	7168092	8014126	5242270	4013366	2526197	29274559
15 Depletable assets.....	5878826	-	-	-	-	*1836	22953	*77745	*53592	*105662	69609	251361	5296070
16 Less: Accumulated depletion...	2868226	-	-	-	-	*7	14758	*42822	*18794	*68740	41361	114389	2567354
17 Land.....	8814936	-	*14846	42636	113795	271574	1316825	729918	959878	738630	533639	646347	3446847
18 Intangible assets (Amortizable)...	18345719	-	26613	120468	257091	231379	908860	523978	1067399	984417	1176029	1895318	11154167
19 Less: Accumulated amortization	4473243	-	16079	47192	106342	108802	372904	189664	399811	286741	295267	474027	2176411
20 Other assets.....	14849409	-	27768	66250	131957	174083	851014	398668	802896	544125	681730	1360368	9810548
21 Total liabilities.....	745284440	-	2570174	5431533	10465676	19864851	80311533	39652901	54211141	38029154	32229908	41945841	420571728
22 Accounts payable.....	137517656	-	425250	1266173	2428646	5366408	21641116	10009388	13827803	9069893	6868903	8929782	57711293
23 Mort, notes, and bonds under 1 yr	108070559	-	238501	402532	779387	1553515	8842102	6154019	8602757	5988654	6143411	5981847	63383834
24 Other current liabilities.....	149972613	-	234349	338384	644821	1174327	5301025	3085255	4232228	3266082	2385664	3360986	125949490
25 Loans from stockholders.....	15233389	-	570541	797162	817251	1512717	4362659	919955	1687670	681135	564384	190899	3129016
26 Mort, notes, bonds, 1 yr or more.	98256748	-	656782	681112	1054451	1827189	7190461	3658586	5847715	4753186	4336607	6373330	61877330
27 Other liabilities.....	19362911	-	21004	101944	175601	159170	1049838	568104	803831	708683	586353	1453014	13734886
28 Net worth.....	216870566	-	423747	1844226	4565519	8271525	31951331	15257594	19209138	13561522	11344104	15655982	94785878
29 Capital stock.....	30630584	-	414598	618191	822573	1126117	3471299	1423450	1395099	1611168	1441686	2473194	15833209
30 Paid-in or capital surplus.....	56364847	-	332356	601640	470244	878555	2661015	1233606	2674065	2264816	3054827	5580913	36612810
31 Retained earnings, appropriated.	803909	-	*10	*4440	*16820	*49978	195274	*50285	25720	*20004	2566	15104	423707
32 Retained earnings-unappropriated	99342764	-	-586215	558475	2605485	4953399	16366796	7104000	7538213	5136847	4133087	5847417	45685261
33 Retained earnings (S CORP).....	39989135	-	311404	325652	1144442	1888090	11233792	5952198	8305840	5098602	2918175	2071583	739358
34 Less: Cost of treasury stock...	10260674	-	48406	264173	494045	624612	1976845	505945	729799	569916	206236	332229	4508468
35 Total receipts.....	1608723828	16416337	22532776	25840774	44926474	76615749	288702841	123788226	169147493	113244338	84322010	100359615	542827196
36 Business receipts.....	1570583329	16004109	22143811	25438082	44488387	75477044	285666828	122261451	167449152	111380950	83078035	98388804	518806677
37 Interest.....	13774405	26059	8763	23683	48430	87783	328419	168452	204665	186192	216903	438455	12036600
38 Interest on govt. obligations....	234517	*211	*28	*774	*940	4730	17169	11535	14222	15082	16912	14105	138810
39 Rents.....	2614247	2292	*700	*3199	13257	28463	154835	65515	94512	57809	68951	104984	2019730
40 Royalties.....	747159	*2719	*9810	*1732	*2856	*2815	36730	3746	25585	20728	32695	217875	389869
41 Net S-T cap gain less net LT loss	220482	*1444	-	-	*587	*17440	27373	7210	22475	*1339	12056	11056	119501
42 Net L-T cap gain less net ST loss	1897296	*10124	*18845	23859	65864	13869	92122	81565	138286	125875	95343	175455	1056089
43 Net gain, noncapital assets.....	2541882	87916	*11669	22249	27320	45362	187049	70531	74364	101595	54185	110132	1749509
44 Dividends, domestic corporations..	360280	*304	*257	*990	3642	7590	38178	10967	35403	17667	8396	28171	208716
45 Dividends, foreign corporations..	715053	-	-	-	*993	*666	2423	*600	18593	20626	9340	35667	626145
46 Other receipts.....	15035178	281159	338894	326206	274199	929986	2151717	1106653	1070236	1316474	729194	834911	5675550
47 Total deductions.....	1564686554	15799788	21214860	24830725	43430885	74620008	281399756	120120756	164243821	109800610	81659278	97268203	530297865
48 Cost of goods.....	1293714346	13938566	14410370	18064821	31581377	57544440	228369880	97989034	137288498	93008160	69121841	81655490	450741870
49 Compensation of officers.....	23472573	86361	1608727	1407487	2323321	2894077	7333389	2319726	2336065	1047253	621007	522356	972805
50 Salaries and wages.....	77727721	574733	1227252	1603068	3048703	5002308	16226792	7386133	9045029	5489266	3738729	4723307	19662220
51 Repairs.....	4429612	17500	97324	105549	200728	285025	975093	475641	459722	265101	214963	268079	1064887
52 Bad debts.....	2442782	16127	18851	27948	93795	118793	547084	211113	291632	178701	124442	173052	641245
53 Rent paid on business property...	11929755	94856	476864	564940	677315	1094866	2686144	1001105	1302950	652573	470039	599657	2308445
54 Taxes paid.....	17723395	122269	327473	427471	797854	1150506	3995199	1663632	1949794	1144489	949540	1180905	4014263
55 Interest paid.....	20745424	89931	83726	127774	205484	366991	1767322	949637	1335244	918412	836497	951716	13112692
56 Contributions or gifts.....	353958	1012	5404	4218	11649	12927	45616	19362	30273	23744	24079	26761	148913
57 Amortization.....	921618	16390	4455	6267	21406	18539	92129	53094	104123	59830	77777	77919	389690
58 Depreciation.....	17430332	62929	160413	219603	367176	638402	2143469	1028694	1249278	893254	824924	954310	8887879
59 Depletion.....	250430	-	-	-	-	-	9421	*1018	*182	*1597	5144	33520	199547
60 Advertising.....	9479982	60012	83275	106623	302547	346777	1143884	520468	911276	847231	684899	791251	3681739
61 Pension, prof sh, stock, annuity.	3666813	12796	102506	79291	154772	212983	795223	304416	359789	233162	166696	188657	1056523
62 Employee benefit programs.....	6953642	64509	85134	91722	203709	287317	1062778	542059	706362	493288	376334	530848	2509584
63 Net loss, noncapital assets.....	301644	8688	*2348	*2881	8276	14352	33726	13113	20443	13718	19238	38878	125984
64 Other deductions.....	73142526	633110	2520738	1991061	3432774	4631709	14172427	5642512	6853160	4530831	3403128	4531498	20779578
65 Total receipts less total deducts..	44037275	616549	1317915	1010049	1495590	1995740	7303085	3667470	4903672	3443728	2662732	3091413	12529331
Constructive taxable income from													
66 related foreign corporations.....	1459810	*1916	-	-	-	-	*531	*5679	*10786	21632	10363	13697	1395207
67 Net income, total.....	45262568	618254	1317887	1009275	1494650	1991010	7286447	3661614	4900236	3450279	2656183	3091004	13785728
68 Net income, Form 1120-A.....	4												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	16335	*629	5026	2521	2447	2369	2457	383	317	108	30	21	26
2 Total assets.....	48435817	-	156058	422048	842229	1661904	5612018	2565981	5023553	3501868	2103324	3262242	23284592
3 Cash.....	2894793	-	24412	101429	203702	236808	461742	178795	181192	266012	99311	136316	1005073
4 Notes and accounts receivable....	15180364	-	*33555	96536	243670	643543	2278148	932488	1939099	1208469	506164	777669	6521023
5 Less: Allowance for bad debts.....	263597	-	-	-	-	*1633	9007	12251	45115	29897	11366	13096	141232
6 Inventories.....	11188178	-	*31500	*47913	113443	316802	1272860	742362	1352473	971143	655582	946061	4738041
7 U.S. govt. obligations, total....	*89222	-	-	-	-	-	-	*26160	-	-	20520	-	42542
8 Tax-exempt securities.....	*31678	-	-	-	-	*3014	*4112	-	*7440	*4414	-	-	12698
9 Other current assets.....	1913312	-	*1254	*8121	42213	35426	208201	78191	208976	168832	90731	68145	1003223
10 Loans to stockholders.....	321431	-	*18684	*16802	*6947	27771	101042	42009	32450	*6169	930	61497	7131
11 Mortgage and real estate loans....	348284	-	-	-	-	*5904	*6106	*2039	*6134	*10534	549	-	317017
12 Other investments.....	2314299	-	*5728	*17966	*64435	66740	231239	88766	217030	125040	116976	312267	1068112
13 Depreciable assets.....	19647783	-	110037	509024	439371	823162	2125246	866737	1800034	1329885	947873	1316909	9379505
14 Less: Accumulated depreciation	10053526	-	79187	389385	327856	558309	1354151	474067	992382	719377	463760	599799	4095252
15 Depletable assets.....	50801	-	-	-	-	-	-	-	-	-	2571	-	48230
16 Less: Accumulated depletion....	26418	-	-	-	-	-	-	-	-	-	-	-	26418
17 Land.....	955068	-	-	*2974	*6308	*17499	88658	76952	76513	93730	41502	56427	494505
18 Intangible assets (Amortizable)...	4005130	-	*483	*6810	*62092	45406	134011	*4595	106414	30598	78568	132429	3403723
19 Less: Accumulated amortization	654116	-	*205	*2795	*39473	29949	34609	*877	18216	12705	16681	23830	474776
20 Other assets.....	493131	-	*9797	*6654	27376	29721	98420	14081	151512	49021	33854	91246	-18552
21 Total liabilities.....	48435817	-	156058	422048	842229	1661904	5612018	2565981	5023553	3501868	2103324	3262242	23284592
22 Accounts payable.....	12102774	-	*27926	73451	189524	528350	1699458	734350	1452720	829584	465097	686375	5415939
23 Mort, notes, and bonds under 1 yr	4531052	-	*25521	*23350	59702	51612	476788	468289	804695	708443	365530	382969	1164154
24 Other current liabilities.....	3607434	-	*13281	14658	30308	87930	147612	378366	274677	178356	275777	-	1893517
25 Loans from stockholders.....	1385846	-	*26878	*39112	43331	100935	269573	62203	144328	*31003	52644	158	615681
26 Mort, notes, bonds, 1 yr or more.	10192662	-	*47064	*92096	59038	201399	547949	158231	542899	389119	287546	779870	7087452
27 Other liabilities.....	1334484	-	*238	*14435	*4094	*1664	82214	11618	115017	70931	49168	68256	917326
28 Net worth.....	15281565	-	15626	164947	456232	690014	2223085	983676	1585528	1198111	704983	1068839	6190524
29 Capital stock.....	1500370	-	10758	44383	40991	103685	249489	82880	102708	91197	127308	93903	553072
30 Paid-in or capital surplus.....	3202669	-	*30175	*32891	26668	66017	229297	130770	161916	246761	159695	287766	1830713
31 Retained earnings, appropriated.	*29309	-	-	-	*16233	-	-	*5705	*7172	-	-	-	199
32 Retained earnings-unappropriated	8310030	-	-53249	95136	245133	345319	878309	386538	653985	538153	289015	613231	4318458
33 Retained earnings (S CORP).....	3371685	-	*38802	*146902	188281	210825	952360	419528	710971	428605	133008	101354	41049
34 Less: Cost of treasury stock..	1132499	-	*10861	*154365	*61073	*35832	86370	*41745	51221	*106606	4043	27415	552968
35 Total receipts.....	223417646	*386023	2027301	2796233	5825186	10383017	31230572	13941399	23662563	17443127	10705506	13553181	91463538
36 Business receipts.....	219663352	*381237	2011728	2701962	5787029	10306013	31007955	13842599	23534075	17115884	10541686	13368160	89065023
37 Interest.....	546723	*147	*950	*2225	8115	4840	20963	7616	16869	14028	16277	21113	433580
38 Interest on govt. obligations....	13902	-	-	-	-	-	*712	*215	*441	*1778	216	63	10478
39 Rents.....	220205	-	-	-	*1043	*2263	5631	*4876	3309	2889	5559	8650	185984
40 Royalties.....	32224	-	*9810	-	-	*307	-	-	-	*12	2	294	21799
41 Net S-T cap gain less net LT loss	3865	-	-	-	*127	-	*797	*777	*2	-	39	462	1661
42 Net L-T cap gain less net ST loss	34978	-	-	*47	*2473	*747	*3881	*8535	*1609	*6200	376	347	10764
43 Net gain, noncapital assets.....	48770	*268	*4030	*6173	*1303	*490	2098	967	3338	2232	2239	739	24894
44 Dividends, domestic corporations.	26281	-	-	*92	*104	*382	*1021	*615	*772	*2620	234	10784	9656
45 Dividends, foreign corporations..	6454	-	-	-	-	-	-	-	*947	5	3040	137	2325
46 Other receipts.....	2820891	*4371	*783	*85733	*24992	67974	187515	75199	101201	297478	135838	142431	1697374
47 Total deductions.....	220147937	*363410	1928733	2676005	5682520	10229482	30723772	13728402	23359951	17182055	10567681	13370340	90335586
48 Cost of goods.....	188579054	*143697	1384306	1611912	4491299	8604541	26447887	12289948	20246386	14981341	9568005	11682909	77126823
49 Compensation of officers.....	2032468	*15803	*94015	275948	227443	275861	498280	149374	258908	97601	39414	37260	106561
50 Salaries and wages.....	10979738	*106769	*150432	355940	334383	572774	1376851	455169	1166284	686789	369024	580108	4825215
51 Repairs.....	751122	*550	6504	22204	19425	28950	109463	39538	62170	38447	26568	47065	350238
52 Bad debts.....	281003	*37	*346	*471	29024	5798	38322	16990	33201	13467	4200	13420	125725
53 Rent paid on business property...	1564607	*7218	43943	82153	48295	110589	232343	97139	145867	88651	36956	97616	573839
54 Taxes paid.....	1996358	*10717	30827	63884	55965	91506	283630	116572	212487	114322	61387	227856	727205
55 Interest paid.....	1446814	*2424	8668	11982	6523	26491	110494	63328	113811	81480	54053	88278	879283
56 Contributions or gifts.....	34230	*140	*108	*968	1005	1014	4215	680	3152	2600	1363	2652	16332
57 Amortization.....	152609	*6060	*75	*806	*5294	3377	10704	4060	15014	7818	6862	5781	86759
58 Depreciation.....	1636278	*5980	14152	36304	34662	67852	161741	72618	135195	103322	72445	88556	843452
59 Depletion.....	*3501	-	-	-	-	-	-	-	-	*32	123	1	3346
60 Advertising.....	921601	*1113	*1506	5196	4456	19304	45389	35970	43731	261711	58900	43595	400731
61 Pension, prof sh, stock, annuity.	491897	*4857	-	*5477	*15226	22489	70650	15233	39752	28381	13117	18296	258418
62 Employee benefit programs.....	1216987	*6264	*14445	*7503	23718	25496	109784	36483	95008	81916	39483	58372	718514
63 Net loss, noncapital assets.....	35689	-	-	*541	*2165	*653	1861	*2017	1877	3293	785	1097	21401
64 Other deductions.....	8023980	*51781	179407	232716	383636	372788	1222157	333283	787108	590885	214996	377479	3277745
65 Total receipts less total deducts..	3269709	*22613	98568	120228	142667	153535	506801	212996	302612	261072	137825	182841	1127952
Constructive taxable income from													
66 related foreign corporations....	*5576	-	-	-	-	-	-	-	-	*1833	173	-	3570
67 Net income, total.....	3261384	*22613	98568	120228	142667	153535	506809	212781	302171	261127	137782	182778	1121045
68 Net income, Form 1120-A.....	*70	-	*70	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*1192	*1192	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1144163	*8319	*86106	*64322	98538	81659	336836	136355	151964	110864	41717	16638	10844
71 Statutory special deductions, total	244406	*6052	*9679	*42063	*10733	14701	27361	*1775	11078	17042	23449	14267	66207
72 Net operating loss deduction....	222541	*6052	*9679	*41999	*10659	*14462	26646	*1345	9572	*14979	23263	5544	58340
73 Dividends received deduction....	21865	-	-	*64	*73	*238	*714	*431	*1505	*2063	186	8723	7867
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1873611	*8242	*2783	*13843	33396	57175	141909	74738	139128	133738	72616	152048	1043993
76 Income tax before credits, total...	628851	*2604	*418	*2225	5744	12138	39917	24764	47388	46090	25367	53003	369193
77 Regular tax.....	621626	*2604	*418	*2171	5744	12138	39559	24507	46805	45425	24734	52608	364915
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	5485	-	-	*55	-	-	*358	*257	*564	*594	566	214	2878
81 Environmental tax.....	1693	-	-	-	-	-	-	-	*19	71	67	181	1354
82 Foreign tax credit.....	*3422	-	-	-	-	-	-	-	*1766	*4	2	66	1583
83 U.S. Possessions tax credit.....	824	-	-	-	-	-	-	-	-	824	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	5736	-	-	-	-	*1798	*9	-	*223	*7	200	179	3321
86 Prior year minimum tax credit.....	5245	*47	-	-	-	-	*322	-	*186	*946	154	873	2718
87 Income tax after credits, total....	613623	*2557	*418	*2225	5744	10341	39585	24764	45212	44309	25011	51886	361571

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	36364	411	10792	5457	5247	5912	6938	860	461	155	65	45	21
2 Total assets.....	68445078	-	385319	947772	1908385	4257291	14313835	5868830	6725317	5328563	4750119	6834793	17124854
3 Cash.....	4330674	-	113650	96405	319143	686502	1232425	406353	413536	292312	224468	240615	305266
4 Notes and accounts receivable....	20226289	-	106770	344310	677998	1290640	4394259	1901954	2042201	1523061	1357319	1707394	4880384
5 Less: Allowance for bad debts.....	371025	-	*4023	-	*4290	13321	28366	19526	42763	29725	35371	66966	126674
6 Inventories.....	22879840	-	75809	267651	493923	1459066	5847640	2188351	2695101	1985753	1766716	2559933	3539895
7 U.S. govt. obligations, total....	211422	-	-	-	*4587	*14791	*725	*47890	*10480	-	2256	8152	122541
8 Tax-exempt securities.....	37748	-	-	-	-	*6755	*2812	*11880	-	*22	2678	13601	-
9 Other current assets.....	2750272	-	23341	19563	49187	80540	432106	215996	238586	210347	148489	205345	1126772
10 Loans to stockholders.....	372472	-	*16820	*44331	65050	51541	117129	21573	17933	*4267	14515	5318	13995
11 Mortgage and real estate loans....	55140	-	-	*1844	*2310	*5021	*28497	*1048	*5855	-	1025	9541	-
12 Other investments.....	5798952	-	*2047	*2087	28514	116946	418776	172116	223597	332351	207523	445866	3849129
13 Depreciable assets.....	19091353	-	176971	365064	820480	1539091	3895103	1556707	1914847	1504501	1497958	2277049	3543583
14 Less: Accumulated depreciation	10281229	-	130699	205870	585766	1056127	2340783	852944	994247	721370	685926	1002250	1705248
15 Depletable assets.....	29895	-	-	-	-	*1667	*3728	*21903	-	*619	10	7	1960
16 Less: Accumulated depletion....	*5457	-	-	-	-	-	*680	*2702	-	*619	-	-	1457
17 Land.....	859991	-	-	*6568	15611	38446	169102	52092	73354	55751	83066	104919	261083
18 Intangible assets (Amortizable)...	1170808	-	*1480	*2164	13160	37325	119238	86027	53768	136541	113213	149844	458046
19 Less: Accumulated amortization	345277	-	*1051	*1566	7034	17766	58734	26634	13501	39727	33641	48715	96908
20 Other assets.....	1633209	-	*4202	5224	15512	16173	80859	86745	86569	74478	85822	225140	952486
21 Total liabilities.....	68445078	-	385319	947772	1908385	4257291	14313835	5868830	6725317	5328563	4750119	6834793	17124854
22 Accounts payable.....	14064367	-	79315	262888	416610	1082141	3474180	1546112	1562992	1276670	873114	1276447	2213899
23 Mort, notes, and bonds under 1 yr	12330706	-	68231	38998	186546	431075	1897935	922886	1398983	1060071	1228957	1292657	3804367
24 Other current liabilities.....	5943230	-	25974	56712	138949	278847	1049948	636080	520650	471911	414988	768502	1580671
25 Loans from stockholders.....	1511732	-	43588	115434	176799	215866	551547	26083	206025	73132	18075	44754	40429
26 Mort, notes, bonds, 1 yr or more.	9664961	-	*29472	129583	194563	305063	1326965	676114	716759	706115	764688	1106815	3708822
27 Other liabilities.....	1918023	-	*-1105	*7380	32783	24377	179793	54110	91814	117319	77978	298287	1035289
28 Net worth.....	23012057	-	139843	336777	762136	1919921	5833467	2007445	2228094	1623345	1372319	2047331	4741379
29 Capital stock.....	3366738	-	45316	89140	143638	229675	470384	202197	158177	235178	150157	429041	1213835
30 Paid-in or capital surplus.....	3746072	-	*57525	86527	24746	122846	429402	256915	367140	324037	312175	476972	1287787
31 Retained earnings, appropriated.	51933	-	-	-	-	*5456	*39235	*4354	-	-	362	2525	-
32 Retained earnings-unappropriated	11875757	-	-20007	108118	429387	1325227	3648295	1057811	984444	796046	633696	692123	2220618
33 Retained earnings (S CORP).....	5201779	-	57009	83878	246401	426810	1618171	684684	863886	420375	282391	478425	39748
34 Less: Cost of treasury stock..	1230222	-	-	*30887	82036	190093	372021	198516	145553	152291	6462	31755	20609
35 Total receipts.....	146467226	2224846	2864355	4085125	6483672	12806030	38058475	13595958	13387715	9955564	8117126	10065416	24822945
36 Business receipts.....	143031049	2125549	2834836	4035160	6399605	12664458	37429541	13384466	13156465	9683221	7912407	9748194	23657146
37 Interest.....	667616	*7096	*771	1297	6864	22347	70017	24968	25401	21545	36264	73102	377944
38 Interest on govt. obligations....	21563	-	-	-	-	*282	2639	*1624	*827	*836	3523	3010	8823
39 Rents.....	658346	*94	-	*2244	*2002	9303	34846	17255	6414	9155	13722	42436	520875
40 Royalties.....	14425	-	-	*1677	-	*201	*1055	*1623	*169	*1958	57	1475	6211
41 Net S-T cap gain less net LT loss	7492	-	-	-	-	*307	*5557	*396	*381	*160	634	55	-
42 Net L-T cap gain less net ST loss	199975	*43	*1164	*10444	*23472	*1335	32520	22276	5526	*30356	15949	35715	21176
43 Net gain, noncapital assets.....	340913	*29943	*1867	*3416	*1039	22645	59753	30971	29224	51354	26461	53291	30948
44 Dividends, domestic corporations.	25821	-	-	-	*190	*1188	3019	*1138	*3295	*1400	1920	494	13176
45 Dividends, foreign corporations..	12076	-	-	-	-	*11	*4	*396	*351	*2323	1484	1358	6148
46 Other receipts.....	1487950	*62121	25717	30888	50500	83953	419524	110843	159661	153255	104706	106285	180498
47 Total deductions.....	140684936	2122219	2652725	3927286	6154188	12386225	36712294	13094991	12833678	9565796	7786026	9632953	23816554
48 Cost of goods.....	107314911	1781632	1991641	2940806	4170551	8926148	27921648	10196614	9923170	7381743	5967726	7388231	18724438
49 Compensation of officers.....	3611936	*6072	143482	225177	429555	649967	1243847	310160	250973	117520	76562	63189	95434
50 Salaries and wages.....	10051290	93539	95290	232320	457529	998593	2836304	1006634	953984	757471	537176	685978	1396472
51 Repairs.....	527084	1132	7882	12471	42785	50197	133795	40750	43749	31838	45786	57500	59198
52 Bad debts.....	290828	*4463	*3077	5760	18874	25276	75382	25466	24692	15942	16737	18585	56574
53 Rent paid on business property...	1329697	9480	52468	64036	96842	206191	371779	114450	99696	81043	52615	56537	124560
54 Taxes paid.....	1917716	14905	34598	57685	119798	220135	511270	168439	166850	117275	108722	109933	288107
55 Interest paid.....	1693719	*3929	10762	17996	43279	62639	292681	121006	163071	124934	126125	178114	549182
56 Contributions or gifts.....	40794	*170	*935	448	3162	3813	7847	3106	2961	2192	2190	2562	11409
57 Amortization.....	98469	*130	*185	*212	1627	3720	14121	8840	8198	10625	6096	3727	40988
58 Depreciation.....	2552276	14407	22664	27832	71936	139032	394025	142261	247194	184820	224933	260215	822956
59 Depletion.....	1031	-	-	-	-	-	*784	-	-	*208	-	14	25
60 Advertising.....	743359	*11685	9121	17391	34174	67012	193103	66933	84647	55237	53063	59865	91128
61 Pension, prof sh, stock, annuity.	534051	*335	*10471	*2701	26984	59851	143691	45298	43557	29731	24893	30416	116123
62 Employee benefit programs.....	983922	*3996	10055	*7278	38842	62677	190177	81699	92179	91154	78033	102511	225321
63 Net loss, noncapital assets.....	70826	*15	*2336	*755	*2143	4278	6977	1346	2953	925	6600	8053	34445
64 Other deductions.....	8923026	176329	257758	314416	596109	906133	2374862	761989	725804	563137	458770	607524	1180195
65 Total receipts less total deducts..	5782290	102627	211630	157839	329484	419805	1346180	500967	554037	389767	331100	432463	1006392
Constructive taxable income from													
66 related foreign corporations.....	12216	-	-	-	-	-	-	-	*531	*5317	600	231	5537
67 Net income, total.....	5772944	102627	211630	157839	329484	419523	1343542	499343	553741	394249	328177	429684	1003105
68 Net income, Form 1120-A.....	*23913	-	*12577	*2320	*9016	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*25740	*25740	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2130285	*56602	148475	88265	167595	176861	689286	229039	228123	143364	54491	138532	9651
71 Statutory special deductions, total	455825	*4149	39884	23960	37686	48667	62878	20721	29157	23127	22673	31438	111485
72 Net operating loss deduction....	432413	*4149	39884	23960	37534	47835	60765	*19497	27467	21683	20590	30647	98401
73 Dividends received deduction....	23412	-	-	-	*152	*831	2114	1224	*1690	*1444	2083	790	13083
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3188143	*41877	23271	45614	124202	193995	591398	249583	296461	227957	251846	259965	881974
76 Income tax before credits, total...	1020035	*15354	3491	7177	23464	39286	171170	83035	101748	78129	86724	91954	318503
77 Regular tax.....	1003274	*14120	3491	7177	23260	39280	170450	82830	100573	77975	86097	89727	308296
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	15200	*2	-	-	195	*6	*1523	*183	1025	*1060	367	1908	8932
81 Environmental tax.....	2127	21	-	-	9	-	*3	*22	83	137	260	317	1275
82 Foreign tax credit.....	15492	-	-	-	-	-	*6354	*590	*183	*1549	859	413	5543
83 U.S. Possessions tax credit.....	915	-	-	-	-	-	157	37	721	-	-	-	-
84 Nonconventional source fuel credit.	41	-	-	-	-	-	-	-	-	-	-	40	2
85 General business credit.....	4501	-	-	-	*15								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	155409	3296	49447	24530	21565	19606	28137	4497	2772	839	369	207	146
2 Total assets.....	628403546	-	2028797	4061713	7715062	13945656	60385680	31218091	42462271	29198724	25376466	31848806	380162282
3 Cash.....	28659586	-	680502	759321	1286770	1809227	5825063	2270150	2778513	1824084	1341098	1827359	8257500
4 Notes and accounts receivable....	153463043	-	344400	1142853	2373346	4615134	20898399	10436610	14808669	9963307	8036276	10053174	70790875
5 Less: Allowance for bad debts.....	2692685	-	*28711	*10412	7063	12861	223010	180511	327854	215502	200427	252383	1233952
6 Inventories.....	125551019	-	394675	1041121	2124115	4221891	19247868	10377927	13589730	8976449	8090145	8500754	48986342
7 U.S. govt. obligations, total....	41465602	-	-	*28327	*9987	*12484	224648	149523	175321	65759	29272	1068	40769213
8 Tax-exempt securities.....	2452028	-	-	-	*9196	*24501	118484	*94021	47261	*108239	113993	116613	1819719
9 Other current assets.....	118043481	-	89408	120239	275136	361357	1961261	984687	1798900	1262653	1335167	2119146	107735526
10 Loans to stockholders.....	2954488	-	119556	204645	204510	291933	720520	300975	268286	62528	71929	164597	545009
11 Mortgage and real estate loans...	1455964	-	-	*4728	*19004	*20130	119577	16986	87169	61542	20955	107449	998423
12 Other investments.....	66423774	-	36507	151063	193845	468819	2072035	1444514	2227119	1862072	1743932	2622670	53601199
13 Depreciable assets.....	124345927	-	1239594	2335232	2766524	5169201	19808119	9978650	11087908	7399452	5921710	7234997	51404540
14 Less: Accumulated depreciation	66099336	-	885575	1871533	1843256	3467702	12499281	5841081	6027498	3801523	2863680	3524147	23474059
15 Depletable assets.....	5798130	-	-	-	-	*169	*19224	*55841	*53592	*105043	67028	251353	5245880
16 Less: Accumulated depletion...	2836350	-	-	-	-	*7	*14078	*40120	*18794	*68121	41361	114389	2539480
17 Land.....	6999877	-	*14846	*33095	91876	215629	1059065	600873	810012	589150	409071	485001	2691259
18 Intangible assets (Amortizable)...	13169782	-	24650	111494	181838	148648	655610	433357	907216	813277	984247	1613045	7292398
19 Less: Accumulated amortization	3473851	-	14824	42831	59835	61088	279561	162153	368094	234310	244945	401482	1604727
20 Other assets.....	12723069	-	13769	54372	89069	128190	671735	297843	564815	420625	562054	1043981	8876615
21 Total liabilities.....	628403546	-	2028797	4061713	7715062	13945656	60385680	31218091	42462271	29198724	25376466	31848806	380162282
22 Accounts payable.....	111350514	-	318009	929835	1822512	3755916	16440478	7728926	10812091	6963639	5530693	6966961	50081456
23 Mort, notes, and bonds under 1 yr	91208800	-	144749	340185	533140	1070828	6467379	4762843	6399078	4220139	4548923	6406221	58415314
24 Other current liabilities.....	140421949	-	195094	267014	475565	807550	3938126	2301563	3333212	2519494	1792320	2316708	122475303
25 Loans from stockholders.....	12335811	-	500075	642616	597121	1195915	3541540	831668	1337317	577000	493666	145988	2472907
26 Mort, notes, bonds, 1 yr or more.	78399125	-	580245	459433	800850	1320727	5315546	2824241	4588057	3657952	3284372	4486645	51081056
27 Other liabilities.....	16110403	-	22347	80130	138723	133129	787832	502376	596999	520434	459689	1086472	11782272
28 Net worth.....	178576944	-	268278	1342502	3347151	5661590	23894779	12266473	15395516	10740065	9266802	12539812	83853975
29 Capital stock.....	25763475	-	358524	484667	637944	792757	2751426	1138373	1134219	1284792	1164221	1950250	14066302
30 Paid-in or capital surplus.....	49416105	-	244656	482222	418830	689692	2002316	845920	2145009	1694018	2582956	4816175	33494311
31 Retained earnings, appropriated.	722668	-	*10	*4440	*587	*44522	156039	*40226	*18548	*20004	2204	12579	423508
32 Retained earnings-unappropriated	79156977	-	-512959	355221	1930965	3282852	11840192	5659652	5899783	3802648	3210375	4542063	39146185
33 Retained earnings (\$ CORP).....	31415671	-	215592	94872	709761	1250454	8663262	4847985	6730982	4249622	2502776	1491804	658560
34 Less: Cost of treasury stock..	7897953	-	37544	78921	350936	398687	1518455	265683	533026	311019	195731	273060	3934891
35 Total receipts.....	1238838956	13805467	17641119	18959416	32617616	53426702	219413793	96250869	132097215	85845647	65499379	76741019	426540712
36 Business receipts.....	1207888928	13497323	17297247	18700960	32301752	52506573	217229331	95034386	130758612	84581844	64623942	75272450	406084508
37 Interest.....	12560065	18816	7042	20161	33450	60597	237439	135869	162395	150619	164363	344240	11225076
38 Interest on govt. obligations....	199052	*211	*28	*774	*940	4448	13818	9696	12954	12468	13173	11032	119509
39 Rents.....	1735696	*2198	*700	*954	10212	16897	114358	43383	84790	45765	49670	53897	1312871
40 Royalties.....	700510	*2719	-	*55	*2856	*2306	35675	*2123	25417	18758	32636	216106	361859
41 Net S-T cap gain less net LT loss	209125	*1444	-	-	*461	*17133	21019	*6037	22091	*1179	11383	10538	117840
42 Net L-T cap gain less net ST loss	1662342	*10081	*17680	*13368	39919	11787	50754	131151	89320	79019	139394	1024150	1693666
43 Net gain, noncapital assets.....	2152198	*57705	*5771	*12660	24978	22228	125199	38593	41802	48009	25485	56102	1693666
44 Dividends, domestic corporations.	308179	*304	*257	*898	3347	6020	34138	9214	31336	13647	6241	16893	185884
45 Dividends, foreign corporations..	696524	-	-	-	*993	*655	*2419	*204	17294	18299	4816	34172	617672
46 Other receipts.....	10726337	214666	312395	209585	198707	778059	1544678	920611	809373	865741	488650	586195	3797678
47 Total deductions.....	1203853681	13314159	16633402	18227434	31594177	52004301	213963690	93297362	128050191	83052759	63305572	74264910	416145725
48 Cost of goods.....	997820381	12013236	11034424	13512103	22919526	40013187	174000344	75502471	107118942	70645077	53586111	62584350	354890609
49 Compensation of officers.....	17828169	64486	1371230	944362	1666324	1968249	5591263	1860192	1826184	832131	505031	421907	776810
50 Salaries and wages.....	56696692	374425	981530	1014807	2256791	3430941	12013817	5924330	6924761	4045006	2832530	3457221	13440533
51 Repairs.....	3151406	15818	82938	70873	138518	205878	731835	395353	353804	194816	142610	163513	655451
52 Bad debts.....	1870951	11626	15428	21717	45897	87718	433380	168657	233739	149291	103505	141048	458945
53 Rent paid on business property...	9035451	78158	380453	418750	532179	778087	2082022	789515	1057387	482879	380469	445505	1610047
54 Taxes paid.....	13809321	96648	262049	305902	622099	838865	3202999	1378621	1570457	912892	779431	843116	2998952
55 Interest paid.....	17604892	83578	64296	97795	155682	277860	1364147	765302	1058362	711997	656319	685325	11684227
56 Contributions or gifts.....	278933	702	4361	2802	7483	8100	33554	15577	24160	18952	20526	21547	121171
57 Amortization.....	670540	10200	4195	5250	14486	11442	67304	40194	80911	41387	64819	68410	261944
58 Depreciation.....	13241778	42542	123597	155467	260578	431518	1587703	813815	866888	605112	527547	605539	7221471
59 Depletion.....	245897	-	-	-	-	-	*8637	*1018	*182	*1358	5021	33505	196176
60 Advertising.....	7815022	47215	72649	84037	263916	260460	905392	417566	782898	530283	572935	687791	3189881
61 Pension, prof sh, stock, annuity.	2640866	7604	92036	71112	112562	130643	580882	243885	276480	175050	128686	139945	681982
62 Employee benefit programs.....	4752733	54248	60633	76941	141149	199145	762816	423877	519175	320218	258817	369965	1565749
63 Net loss, noncapital assets.....	195129	8673	*11	*1585	3968	9421	24888	9749	15614	9500	11854	29728	70139
64 Other deductions.....	56195520	405000	2083573	1443929	2453029	3352788	10575408	4547240	5340249	3376809	2729362	3566495	16321637
65 Total receipts less total deducts..	34985275	491308	1007717	731982	1023439	1422401	5450104	2953507	4047024	2792889	2193807	2476109	10394988
Constructive taxable income from													
66 related foreign corporations.....	1442017	*1916	-	-	-	-	*531	*5679	*10255	14482	9590	13465	1386100
67 Net income, total.....	36228240	493013	1007689	731208	1022500	1417953	5436816	2949490	4044325	2794903	2190224	2478542	11661578
68 Net income, Form 1120-A.....	25339	-	20027	*4910	*402	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	142779	-	142779	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	11755187	103870	745951	455681	521697	750556	2902812	1571923	2188360	1292709	768220	341993	111415
71 Statutory special deductions, total	2712929	172512	121666	74087	93351	110591	329096	93724	222526	200269	165942	242948	886218
72 Net operating loss deduction....	2359521	172296	121486	73431	90975	105893	302980	87046	197013	181573	161479	212647	652702
73 Dividends received deduction....	352730	*216	*180	*656	2376	4699	26116	6679	25513	18696	3783	30301	233515
74 Public utility div paid deduction	679	-	-	-	-	-	-	-	-	-	679	-	-
75 Income subject to tax.....	21783918	209650	140121	201440	407871	582570	2205968	1284016	1633744	1303304	1256600	1894527	10664107
76 Income tax before credits, total...	7304916	71311	21024	37932	74663	127197	646886	431691	557610	443533	435932	6	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	13598	*364	4515	2333	2445	1317	2084	285	157	47	22	13	16
2 Total assets.....	53737278	-	187910	381834	864257	893243	4412023	1975048	2476801	1570141	1523304	1864637	37588079
3 Cash.....	2709218	-	34975	54407	125663	101486	371315	98088	155354	60594	64110	83680	1559548
4 Notes and accounts receivable....	20152102	-	41218	81525	227673	206709	1212260	547791	684951	523635	362577	640803	15622960
5 Less: Allowance for bad debts.....	205488	-	*815	*13	*616	*497	9943	4626	20316	8599	8491	12956	138617
6 Inventories.....	12210670	-	77923	187968	348122	432738	1993470	880946	1022287	664750	536512	541672	5524281
7 U.S. govt. obligations, total....	*44555	-	-	*5652	-	-	*8796	-	*28342	-	1765	-0	-
8 Tax-exempt securities.....	*16829	-	-	-	-	-	*15471	-	-	-	894	465	-
9 Other current assets.....	1926205	-	*4384	*15647	22095	12329	98056	46215	87896	29165	96834	87566	1426017
10 Loans to stockholders.....	145524	-	*12198	*2881	*10342	*472	42143	33236	*9507	*5696	4774	10511	13762
11 Mortgage and real estate loans...	*16709	-	-	-	-	-	*2443	-	-	*469	-	-	13796
12 Other investments.....	4921103	-	*1837	-	*21375	*7451	111799	123104	85706	51789	136287	200972	4180784
13 Depreciable assets.....	17789820	-	81863	144118	321839	305323	1169556	456946	599892	342221	438458	351292	13578311
14 Less: Accumulated depreciation	8275488	-	63170	114744	234355	210816	755563	251429	276229	171964	190775	167846	5838596
15 Depletable assets.....	24124	-	-	-	-	-	-	-	-	-	-	24124	-
16 Less: Accumulated depletion...	17674	-	-	-	-	-	-	-	-	-	-	17674	-
17 Land.....	572622	-	*1194	-	*9166	*34645	70342	*19613	42217	33394	22293	39856	299903
18 Intangible assets (Amortizable)...	547051	-	*14	*2046	*10728	*2958	31568	*8856	16903	36280	29194	105851	302652
19 Less: Accumulated amortization	179310	-	*2	*1350	*7727	*1748	18978	*4847	6386	*6617	4282	44169	83204
20 Other assets.....	1338707	-	*-3710	*3698	9953	*2192	69288	21153	46676	9330	33157	20490	1126481
21 Total liabilities.....	53737278	-	187910	381834	864257	893243	4412023	1975048	2476801	1570141	1523304	1864637	37588079
22 Accounts payable.....	8571939	-	37291	43647	160566	147201	1070087	577911	595960	302399	317796	309537	5009542
23 Mort, notes, and bonds under 1 yr	12506207	-	*19896	*38734	90536	88739	386707	464027	401777	381980	234842	124910	10274058
24 Other current liabilities.....	4409771	-	13219	18904	43843	75910	262676	96538	128767	125539	104340	206664	3333371
25 Loans from stockholders.....	1153110	-	*39789	*32093	29436	113374	368321	*47819	47685	*36947	858	3586	433202
26 Mort, notes, bonds, 1 yr or more.	10812084	-	*9743	*24370	75896	94922	379051	94837	342890	205335	296133	118659	9170248
27 Other liabilities.....	-2256729	-	*150	*980	*-3337	*346	58280	8699	85640	6375	17239	39829	-2470930
28 Net worth.....	18540898	-	67822	223105	467319	372752	1886901	685217	874081	511566	552095	1061451	11838588
29 Capital stock.....	3010680	-	15070	45404	59239	35400	188143	88275	98923	41223	66200	131815	2240988
30 Paid-in or capital surplus.....	3796695	-	*24873	*100396	64777	37401	132911	77477	210806	96487	196727	210371	2644469
31 Retained earnings, appropriated.	*17865	-	-	-	-	-	*16895	-	*945	-	25	-	-
32 Retained earnings-unappropriated	10146241	-	4704	50830	384013	230462	1162134	324368	84261	218017	264529	468836	6954086
33 Retained earnings (S CORP).....	2037022	-	*23176	*39971	*72931	152765	499955	*223092	516242	*189645	42325	276920	-
34 Less: Cost of treasury stock..	467604	-	-	*13497	*113642	*83277	113137	*27995	*37095	*33805	17711	26491	954
35 Total receipts.....	119052054	*80988	2071016	2432704	3348214	3223597	13225070	4791499	5962356	4075979	3257977	5938668	70643986
36 Business receipts.....	115962215	*80988	2051657	2422227	3337348	3208859	13059527	4727312	5885006	4033073	3200069	5748660	68207488
37 Interest.....	964989	-	*63	*341	1935	1996	21043	8145	10253	6586	11330	81143	822155
38 Interest on govt. obligations....	1211	-	-	-	*8	-	*565	-	-	-	*3	29	529
39 Rents.....	218013	-	-	-	*932	*524	*2305	*1803	*5142	*1640	2520	3779	199368
40 Royalties.....	14302	-	-	-	-	-	*33	-	-	-	9815	1434	3019
41 Net S-T cap gain less net LT loss	2846	-	-	-	-	-	-	-	-	-	1	432	2414
42 Net L-T cap gain less net ST loss	24532	-	-	*2	*342	-	*1502	*1123	*17071	*134	249	2202	1908
43 Net gain, noncapital assets.....	1138711	-	-	*335	*1176	*100	8054	*6460	5271	*1338	4426	1860	1109692
44 Dividends, domestic corporations.	16287	-	-	*1267	-	-	*101	-	*86	*10664	57	318	3793
45 Dividends, foreign corporations..	15327	-	-	-	-	-	-	-	-	-	-	6427	8900
46 Other receipts.....	693621	*-0	*19295	9799	5205	12118	131940	46657	39527	22541	29481	92337	284719
47 Total deductions.....	115882105	*60232	2006956	2365597	3236081	3165378	12934704	4656844	5741623	3944122	3165161	5698208	68907199
48 Cost of goods.....	93834178	*50110	1528612	2009424	2107605	2504130	10075113	3664732	4475863	3281152	2590187	4974758	56572493
49 Compensation of officers.....	1246300	*829	*206167	56256	201025	78281	357762	84100	99184	44841	20307	15936	81612
50 Salaries and wages.....	4703327	*1454	*25388	92997	381821	220659	960940	375562	497199	251045	182806	160487	1552969
51 Repairs.....	238723	*535	10172	7076	20239	10509	37484	16311	26560	9909	9304	5690	84933
52 Bad debts.....	151904	*24	*2780	*1098	4731	3068	28225	6234	7758	6067	4707	4350	82861
53 Rent paid on business property...	847908	*354	33146	44073	75033	45582	183223	53838	66359	35621	30479	21812	258389
54 Taxes paid.....	1020445	*626	26050	23862	66044	49395	171961	66247	79071	38347	34781	35847	428212
55 Interest paid.....	1759857	*367	6891	9077	13803	20440	104497	51858	66305	45240	36687	32954	1371738
56 Contributions or gifts.....	24926	-	*853	*119	655	*180	2939	470	337	450	1148	921	16855
57 Amortization.....	40542	-	*2	*201	*1806	*241	4119	1968	1480	1152	1132	4648	23792
58 Depreciation.....	4097610	*140	6058	14170	29152	25466	96702	43472	57966	32581	54266	25361	3712276
59 Depletion.....	1664	-	-	-	-	-	-	-	-	-	-	1664	-
60 Advertising.....	1612884	*267	19179	6817	39992	16391	83580	28069	33361	23946	28740	131228	1201315
61 Pension, prof sh, stock, annuity.	208710	-	*3434	*328	9462	*7822	29646	9433	12053	9794	7157	5344	114237
62 Employee benefit programs.....	687592	-	*4799	*4335	17474	12645	66842	22474	39842	18103	16514	8671	475893
63 Net loss, noncapital assets.....	11680	-	*11	*85	*117	*301	649	*1078	1108	*84	75	55	8116
64 Other deductions.....	5393855	*5526	133414	95678	267121	170267	731023	230997	277178	145792	146871	268481	2921508
65 Total receipts less total deducts..	3169949	*20756	64060	67107	112133	58219	290365	134655	220733	131857	92817	240460	1736787
Constructive taxable income from													
66 related foreign corporations.....	*10673	-	-	-	-	-	-	-	*354	-	-	2010	8309
67 Net income, total.....	3179411	*20756	64060	67107	112124	58219	289800	134655	221087	131854	92787	242394	1744566
68 Net income, Form 1120-A.....	*3142	-	*268	*2874	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*8	*8	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	592186	*9239	*31035	*41639	*50308	27058	94924	*50217	133836	*61685	16908	75336	-
71 Statutory special deductions, total	222329	*9139	*14318	*10816	*887	*6269	25267	*9293	*16933	*9423	7051	7642	105291
72 Net operating loss deduction....	203035	*9139	*14318	*10816	-	*6269	*25196	*9293	*16877	*1372	6332	6800	96623
73 Dividends received deduction....	18615	-	-	-	*887	-	*70	-	*56	*8050	40	842	8668
74 Public utility div paid deduction	679	-	-	-	-	-	-	-	-	-	679	-	-
75 Income subject to tax.....	2365414	*2379	*18707	14652	61349	24892	169609	75145	70318	60746	68828	159513	1639276
76 Income tax before credits, total...	797724	*888	*2806	2565	12454	4944	47556	24774	23570	20766	24070	56729	576602
77 Regular tax.....	792480	*357	*2806	2565	12454	4944	47432	24746	23791	20734	23402	55568	573682
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	2704	-	-	-	-	-	*124	*28	*554	-	603	368	1026
81 Environmental tax.....	2205	-	-	-	-	-	-	-	*32	*31	64	184	1894
82 Foreign tax credit.....	*5841	-	-	-	-	-	-	-	*566	-	3	2571	2701
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	7990	-	-	-	-	-	-	-	-	-	174	2	7814
86 Prior year minimum tax credit....	125174	-	-	-	-	-	*280	*10	*508	*160	506	-	123710
87 Income tax after credits, total....	658720	*888	*2806	2565	12454	4944	47277	24765	22497	20606	23387	54156	442377

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	6243	***	3301	*664	*276	673	595	123	40	19	***	3	-
2 Total assets.....	5013474	***	118788	*101034	*101256	467735	1363034	853213	689691	672969	***	364033	-
3 Cash.....	486157	***	24293	*17313	*16357	38962	136762	49637	*12481	75273	***	96697	-
4 Notes and accounts receivable....	1755356	***	*23876	*20924	*8851	175291	529763	361667	240299	243526	***	69741	-
5 Less: Allowance for bad debts.	44464	***	*1077	-	-	*408	11334	*8846	*8175	*6357	***	3688	-
6 Inventories.....	1749623	***	*34887	*54179	*6823	172880	521154	281265	224786	186292	***	126085	-
7 U.S. govt. obligations, total....	*32183	***	-	-	-	-	-	-	*32183	-	***	-	-
8 Tax-exempt securities.....	*24886	***	-	-	-	-	*23983	*855	-	-	***	48	-
9 Other current assets.....	202396	***	*4066	*4737	*46736	*5252	27104	22555	51979	*24576	***	4731	-
10 Loans to stockholders.....	37654	***	*208	*715	*20089	*7585	*4341	*864	*3851	-	***	-	-
11 Mortgage and real estate loans...	146	***	-	-	-	-	-	-	-	-	***	-	-
12 Other investments.....	129718	***	-	-	*123	*19719	19667	*11949	*69339	*3367	***	3581	-
13 Depreciable assets.....	1197926	***	92711	*18735	*4971	123223	261569	224521	90974	212110	***	143339	-
14 Less: Accumulated depreciation	657502	***	63113	*12133	*2693	77701	153613	124829	47634	75816	***	89472	-
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	***	-	-
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	***	-	-
17 Land.....	47866	***	-	-	-	-	*6334	*26368	*1357	*6392	***	5178	-
18 Intangible assets (Amortizable)...	34828	***	*2664	*148	*125	*2202	5463	*6531	*11386	*1923	***	775	-
19 Less: Accumulated amortization	11203	***	*841	*89	*125	*246	2291	*3099	*2143	*1018	***	33	-
20 Other assets.....	27905	***	*1114	*-3495	-	*976	-5868	*3776	*9009	*2702	***	7052	-
21 Total liabilities.....	5013474	***	118788	*101034	*101256	467735	1363034	853213	689691	672969	***	364033	-
22 Accounts payable.....	1277730	***	*23362	*44756	*21565	123318	351914	218099	156034	218554	***	45636	-
23 Mort, notes, and bonds under 1 yr	668012	***	*17487	-	*2800	*20545	196949	178773	*98790	*64337	***	39666	-
24 Other current liabilities.....	483097	***	*13358	*3142	*18848	49324	93420	92401	54485	75899	***	60218	-
25 Loans from stockholders.....	215885	***	*21261	*15420	-	*25394	77985	*13666	*50048	*9606	***	-	-
26 Mort, notes, bonds, 1 yr or more.	550442	***	*9831	*1555	-	59325	85379	*56566	*148797	*92556	***	37038	-
27 Other liabilities.....	44078	***	-	-	*-0	*8113	*2363	*2826	*-874	*5397	***	25008	-
28 Net worth.....	1774229	***	33490	*36161	*58043	181716	555026	290882	182410	206620	***	156467	-
29 Capital stock.....	246198	***	*36313	*17293	*42466	9204	44576	63930	3595	5179	***	6094	-
30 Paid-in or capital surplus.....	159429	***	*457	*1763	*3145	*3453	32188	*43277	*10551	*44776	***	12817	-
31 Retained earnings, appropriated.	-	***	-	-	-	-	-	-	-	-	***	-	-
32 Retained earnings-unappropriated	733697	***	*-22007	*-2345	*6689	*100062	218246	*151660	*-28311	*113420	***	162194	-
33 Retained earnings (S CORP).....	791293	***	*18727	*19744	*5802	*87585	280294	*46847	*197926	*60532	***	59063	-
34 Less: Cost of treasury stock..	156389	***	-	*293	*58	*18587	*20280	*14832	*1350	*17287	***	83702	-
35 Total receipts.....	15640307	***	882776	*442432	*379869	1840277	3793697	2220513	1669542	2401621	***	1064417	-
36 Business receipts.....	15198075	***	874675	*395630	*377841	1842690	3739478	2108653	1654192	2245904	***	1056333	-
37 Interest.....	10825	***	*32	*2	*1389	*184	*1022	*2288	-	*2770	***	2516	-
38 Interest on govt. obligations....	*3334	***	-	-	-	-	*1585	*175	*1347	-	***	38	-
39 Rents.....	*5153	***	-	-	-	*49	*3888	*839	-	*286	***	-	-
40 Royalties.....	*323	***	-	-	-	-	-	-	*186	-	***	137	-
41 Net S-T cap gain less net LT loss	-	***	-	-	-	-	-	-	-	-	***	-	-
42 Net L-T cap gain less net ST loss	*14510	***	-	-	-	-	*70	-	-	14414	***	-	-
43 Net gain, noncapital assets.....	1452	***	-	-	-	*193	*379	*199	*3	*232	***	14	-
44 Dividends, domestic corporations.	*118	***	-	-	-	-	-	*17	-	-	***	-	-
45 Dividends, foreign corporations..	-	***	-	-	-	-	-	-	-	-	***	-	-
46 Other receipts.....	406517	***	*8068	*46799	*639	-2838	47345	108273	*13814	*138016	***	5380	-
47 Total deductions.....	14989445	***	839247	*412019	*347891	1770896	3674629	2154801	1589190	2310330	***	970063	-
48 Cost of goods.....	10938712	***	569369	*288089	*248799	1348916	2465232	1633476	1145801	1841496	***	645488	-
49 Compensation of officers.....	470575	***	*36073	*20632	*5962	81018	193823	45028	45464	*25637	***	13174	-
50 Salaries and wages.....	1168994	***	*49549	*20569	*5093	102787	379345	164515	112412	190242	***	85156	-
51 Repairs.....	47750	***	*9270	*733	*876	2897	14402	6595	*3918	*3760	***	3179	-
52 Bad debts.....	52380	***	*2048	-	*1004	1555	21413	8882	*5798	*4024	***	4721	-
53 Rent paid on business property...	293833	***	21514	*32869	*7664	51781	87208	30374	24964	*16028	***	14466	-
54 Taxes paid.....	191044	***	12479	*6602	*1526	29939	52853	20752	18550	22948	***	17600	-
55 Interest paid.....	133706	***	*5147	*2569	*30	7998	34615	23613	*27856	11235	***	7196	-
56 Contributions or gifts.....	5735	***	*317	-	*21	*39	608	*232	*14	*1059	***	3239	-
57 Amortization.....	5649	***	*304	*30	-	*176	*351	*377	*432	*456	***	164	-
58 Depreciation.....	93180	***	*8970	*813	*104	9321	24394	16292	6996	13884	***	9333	-
59 Depletion.....	-	***	-	-	-	-	-	-	-	-	***	-	-
60 Advertising.....	211707	***	*7854	*4123	*33302	13267	28208	21556	77885	9404	***	6974	-
61 Pension, prof sh, stock, annuity.	35140	***	-	*3047	-	*5486	8672	*4284	*5943	*2716	***	3851	-
62 Employee benefit programs.....	72923	***	*2618	*589	-	*4411	18149	*15243	*7253	*13075	***	8451	-
63 Net loss, noncapital assets.....	5198	***	-	-	-	*1599	*337	*471	*226	*516	***	2	-
64 Other deductions.....	1262921	***	113737	*31354	*43510	109705	345019	163110	105676	153851	***	147068	-
65 Total receipts less total deducts..	650862	***	43529	*30413	*31978	69381	119068	65713	80351	91290	***	94354	-
Constructive taxable income from	-	***	-	-	-	-	-	-	-	-	***	-	-
66 related foreign corporations.....	-	***	-	-	-	-	-	-	-	-	***	-	-
67 Net income, total.....	647528	***	43529	*30413	*31978	69381	117483	65538	79004	91290	***	94316	-
68 Net income, Form 1120-A.....	*3999	***	*3999	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F.....	*33	***	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S.....	359136	***	*36816	*25184	*28424	*49936	75307	*28881	*76561	*27317	***	4450	-
71 Statutory special deductions, total	24162	***	*4447	*5229	-	*70	*325	*5709	*2443	*15	***	1729	-
72 Net operating loss deduction.....	24080	***	*4447	*5229	-	*70	*325	*5697	*2443	*15	***	1729	-
73 Dividends received deduction....	*83	***	-	-	-	-	-	*12	-	-	***	-	-
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax.....	289994	***	*2265	-	*3554	45139	41851	*30948	-	*63958	***	88137	-
76 Income tax before credits, total...	94808	***	*340	-	*573	13525	12160	*10354	*22	*21880	***	31139	-
77 Regular tax.....	94357	***	*340	-	*573	13525	12160	*10286	-	*21831	***	30835	-
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	***	-	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	***	-	-
80 Alternative minimum tax.....	*291	***	-	-	-	-	-	*68	*22	-	***	202	-
81 Environmental tax.....	157	***	-	-	-	-	-	-	-	*49	***	103	-
82 Foreign tax credit.....	8	***	-	-	-	-	-	-	-	8	***	-	-
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	***	-	-
85 General business credit.....	*306	***	-	-	-	-	*41	-	-	265	***	-	-
86 Prior year minimum tax credit.....	*1093	***	-	-	-	-	*31	-	-	991	***	-	-
87 Income tax after credits, total....	93401	***	*340	-	*573	13525	12087	*10354	*22	*20615	***	31139	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8520	*228	*1605	*1183	1232	1488	2138	402	168	49	14	***	***
2 Total assets.....	17732400	-	*60698	*215627	451882	1114356	4571450	2702363	2509761	1546394	943252	***	***
3 Cash.....	1006398	-	*13732	*58397	47755	109707	319256	177749	122577	53277	49286	***	***
4 Notes and accounts receivable....	5969973	-	*2549	*40855	149154	324876	1633793	919576	1014165	558439	298778	***	***
5 Less: Allowance for bad debts.....	131785	-	-	-	*17	*572	22144	15102	39240	22325	9255	***	***
6 Inventories.....	4821693	-	*49616	120639	304447	1508429	949704	747218	411035	249168	***	***	
7 U.S. govt. obligations, total....	*56799	-	-	-	*9987	-	*44726	*4	-	2080	***	***	
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	***	***
9 Other current assets.....	467102	-	-	*1388	17727	62497	81435	36077	83699	64033	54595	***	***
10 Loans to stockholders.....	180413	-	*8800	*13041	*7968	*38327	33382	*46246	21402	*9626	1621	***	***
11 Mortgage and real estate loans...	31316	-	-	-	*476	*4963	*10483	*585	*12818	*987	-	***	***
12 Other investments.....	1712331	-	*7106	*14297	*24981	17561	163293	168646	52202	105470	27789	***	***
13 Depreciable assets.....	6103519	-	*56485	*159264	153587	503645	1584955	885818	806564	563993	395420	***	***
14 Less: Accumulated depreciation	3491773	-	*29529	*122139	98778	325059	990913	571733	454590	305390	189450	***	***
15 Depletable assets.....	*70962	-	-	-	-	-	*325	*-0	*24153	-	-	***	***
16 Less: Accumulated depletion...	*3855	-	-	-	-	-	*325	-	-	-	-	***	***
17 Land.....	432481	-	-	-	*8997	*33328	136507	53174	51975	49760	41976	***	***
18 Intangible assets (Amortizable)...	249393	-	*1426	*206	*257	*4561	17406	*20582	11979	26014	18146	***	***
19 Less: Accumulated amortization	64528	-	-	*121	*124	*754	10092	*14428	5409	*3638	6589	***	***
20 Other assets.....	321963	-	*129	*823	*9274	36830	60933	45465	60248	35112	9685	***	***
21 Total liabilities.....	17732400	-	*60698	*215627	451882	1114356	4571450	2702363	2509761	1546394	943252	***	***
22 Accounts payable.....	3191142	-	*2321	*16938	81588	264048	972910	478986	524353	259442	139619	***	***
23 Mort, notes, and bonds under 1 yr	2749110	-	*1970	*13885	41300	69605	526160	433241	394585	271331	99104	***	***
24 Other current liabilities.....	1272366	-	*9092	*4651	9885	44593	212585	138339	190934	134850	97095	***	***
25 Loans from stockholders.....	704288	-	*4887	*31756	*18351	157165	233247	133358	82009	*8417	31507	***	***
26 Mort, notes, bonds, 1 yr or more.	1873077	-	*12528	*44291	44645	166286	454721	166492	227629	232961	162960	***	***
27 Other liabilities.....	298686	-	*1218	*384	*13	*10569	89631	86328	44445	3025	31688	***	***
28 Net worth.....	7643731	-	*28682	*103723	256099	402090	2082197	1265617	1045807	636367	381280	***	***
29 Capital stock.....	957692	-	*3753	*8869	9866	61752	176647	30488	25198	113224	74394	***	***
30 Paid-in or capital surplus.....	1309629	-	*799	*14518	*14655	42751	121647	91698	75696	73273	21049	***	***
31 Retained earnings, appropriated.	*83349	-	-	-	-	-	*9847	-	*474	-	-	***	***
32 Retained earnings-unappropriated	3189038	-	*15995	*41141	122377	261446	1149310	548070	533961	207010	278189	***	***
33 Retained earnings (S CORP).....	2359411	-	*8416	*39194	*109201	*40153	760093	597751	478738	*254516	35247	***	***
34 Less: Cost of treasury stock...	255388	-	*282	-	-	*4012	135346	*2390	68261	*11656	27598	***	***
35 Total receipts.....	56129361	*45304	*662683	*707000	2271836	3722919	16759152	8291207	9620241	5374260	2975277	***	***
36 Business receipts.....	55480301	*18562	*660653	*702855	2256476	3676964	16590724	8223002	9544327	5319276	2953237	***	***
37 Interest.....	122971	*175	*556	*930	*1593	7454	29856	8594	8454	14394	7633	***	***
38 Interest on govt. obligations...	1074	-	-	-	-	-	*533	*110	*156	-	185	***	***
39 Rents.....	42101	*28	-	-	*2786	*4635	8793	*3999	14586	*4583	407	***	***
40 Royalties.....	*3899	-	-	-	-	-	*16	-	*436	-	-	***	***
41 Net S-T cap gain less net LT loss	*4478	-	-	-	-	*4216	*-0	-	*48	-	67	***	***
42 Net L-T cap gain less net ST loss	29588	-	-	-	*2367	*4365	3821	*3814	*13401	*14	1144	***	***
43 Net gain, noncapital assets.....	60502	*8447	*319	-	*717	*5247	35534	2793	4101	785	1182	***	***
44 Dividends, domestic corporations.	70392	-	-	-	*720	*504	1699	*2056	*34	*460	1918	***	***
45 Dividends, foreign corporations..	*2462	-	-	-	*993	-	*640	-	-	*217	188	***	***
46 Other receipts.....	311592	*18093	*1156	*3215	6183	19535	87536	46838	34699	34530	9317	***	***
47 Total deductions.....	54513508	*23095	*607847	*673164	2190485	3609206	16343284	8055418	9331686	5246365	2917200	***	***
48 Cost of goods.....	45444649	*17308	*339895	*491021	1821534	2781661	13612872	6668827	8080948	4501662	2571383	***	***
49 Compensation of officers.....	1177177	*1196	*88243	*32078	54177	167390	412372	201144	128378	44678	15626	***	***
50 Salaries and wages.....	2908871	*1416	*38406	*24490	102594	178068	867704	511473	476371	272212	105065	***	***
51 Repairs.....	203220	*6	*1845	*11748	8877	29091	47466	30519	28688	19043	10817	***	***
52 Bad debts.....	140697	*892	-	-	2847	20394	43881	24145	17825	13090	5121	***	***
53 Rent paid on business property...	499376	*347	*14161	*14208	32344	56032	158080	60968	73451	36610	14481	***	***
54 Taxes paid.....	622402	*547	*10448	*17533	48254	48266	192375	86219	81588	54578	26793	***	***
55 Interest paid.....	520277	*421	*1745	*4464	10056	27266	120359	70958	78339	52388	24759	***	***
56 Contributions or gifts.....	8852	*13	*995	-	318	479	2387	1172	1189	1012	372	***	***
57 Amortization.....	17547	-	-	*46	*62	*896	2377	1071	4774	1358	1300	***	***
58 Depreciation.....	518343	*271	*14191	*23977	12966	46678	133375	62283	58644	48982	30816	***	***
59 Depletion.....	*10169	-	-	-	-	-	*4141	*48	*150	-	4514	***	***
60 Advertising.....	108507	*26	*1433	*1062	5626	8001	39427	22191	11450	11132	5204	***	***
61 Pension, prof sh, stock, annuity.	150895	-	*6492	*1446	*2390	*11076	47001	20654	23576	17634	7945	***	***
62 Employee benefit programs.....	254480	*130	*2852	*445	8714	15317	66385	37552	41897	28225	10659	***	***
63 Net loss, noncapital assets.....	3186	-	-	-	-	*34	*1144	*342	*472	*432	479	***	***
64 Other deductions.....	1924860	*523	*87141	*50644	79726	218557	591939	255852	223948	143330	81866	***	***
65 Total receipts less total deducts..	1615852	*22209	*54836	*33836	81351	113713	415868	235789	288555	127894	58078	***	***
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	***	***
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	1614778	*22209	*54836	*33836	81351	113713	415335	235679	288399	127894	57893	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	*2	*2	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	773683	-	*37632	*27388	*60187	54015	229088	154722	131600	*59352	9336	***	***
71 Statutory special deductions, total	164783	*20175	*3784	*3287	*504	*15760	9966	*2170	*20609	*1391	1260	***	***
72 Net operating loss deduction.....	109926	*20175	*3784	*3287	-	*15460	*8590	*731	*20586	*1068	766	***	***
73 Dividends received deduction....	54858	-	-	-	*504	*300	*1375	*1439	*24	*322	493	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	676572	*2035	*13420	*3161	20660	43939	176406	78786	136190	67151	47297	***	***
76 Income tax before credits, total...	215769	*691	*2013	*527	3767	9406	51319	26292	46547	22835	17386	***	***
77 Regular tax.....	209201	*691	*2013	*474	3767	9392	51283	26292	46260	22791	16108	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	6786	-	-	-	-	-	*36	-	*809	*4	1231	***	***
81 Environmental tax.....	309	-	-	-	-	-	-	-	72	*40	47	***	***
82 Foreign tax credit.....	*1149	-	-	-	*1146	-	*2	-	-	*-0	-	***	***
83 U.S. Possessions tax credit.....	820	-	-	-	-	-	159	-	660	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	*1095	-	-	-	*148	-	-	*320	*606	*2	-	***	***
86 Prior year minimum tax credit.....	*2552	-	-	-	-	-	*606	-	*635	*563	-	***	***
87 Income tax after credits, total....	210153	*691	*2013	*527	2473	9406	50552	25973	44646	22269	17386	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4053	*5	*1125	*677	727	581	677	134	68	20	20	***	***
2 Total assets.....	14045217	-	*39344	*108002	253214	406319	1494947	842837	1033041	743134	1412601	***	***
3 Cash.....	960008	-	*7177	*26067	69732	49260	179580	39915	69989	79208	50947	***	***
4 Notes and accounts receivable....	4421381	-	-	*14715	58601	82969	480415	369552	398133	202846	441436	***	***
5 Less: Allowance for bad debts.....	156301	-	-	-	-	-	6923	*4243	13105	*15515	16336	***	***
6 Inventories.....	4183301	-	*22518	*17465	*78213	172117	517702	288683	339599	236595	481522	***	***
7 U.S. govt. obligations, total....	*12976	-	-	-	-	-	-	-	*9631	-	3345	***	***
8 Tax-exempt securities.....	*9626	-	-	-	-	-	*515	-	*6675	-	-	***	***
9 Other current assets.....	772372	-	*2545	*18584	*1677	*7657	47646	31243	63258	*23007	89756	***	***
10 Loans to stockholders.....	47790	-	*151	-	*48	*22253	*17982	*1197	*1693	-	4097	***	***
11 Mortgage and real estate loans...	*1397	-	-	-	-	-	-	*281	1116	-	-	***	***
12 Other investments.....	1147485	-	-	-	*2082	*28323	41755	*35367	26903	*54846	110963	***	***
13 Depreciable assets.....	3376072	-	*14979	*21920	47618	115678	480120	95107	189490	243991	253695	***	***
14 Less: Accumulated depreciation	1711125	-	*8057	*11369	23162	75172	305395	39028	93391	133659	119275	***	***
15 Depletable assets.....	*298	-	-	-	-	-	*298	-	-	-	-	***	***
16 Less: Accumulated depletion...	*298	-	-	-	-	-	*298	-	-	-	-	***	***
17 Land.....	150502	-	-	-	-	*1858	*32332	*1610	*12235	*3194	18693	***	***
18 Intangible assets (Amortizable)...	398757	-	-	*6891	*19777	*8630	*14712	18737	*11723	*36876	81727	***	***
19 Less: Accumulated amortization	81560	-	-	*1257	*1532	*5242	*6577	3059	*4868	*8380	10426	***	***
20 Other assets.....	512537	-	*31	*14987	*159	*-2011	1083	*7477	13960	*20125	22458	***	***
21 Total liabilities.....	14045217	-	*39344	*108002	253214	406319	1494947	842837	1033041	743134	1412601	***	***
22 Accounts payable.....	2398677	-	-	*7509	*85906	118903	343873	199698	274350	124788	179497	***	***
23 Mort, notes, and bonds under 1 yr	3963271	-	-	*17347	*2975	*34018	229521	178055	153094	*36523	331220	***	***
24 Other current liabilities.....	1012423	-	*6721	*19758	*10202	22928	92275	65321	72538	*56276	95627	***	***
25 Loans from stockholders.....	458063	-	*25997	*69226	*7747	*31533	69139	*31848	127540	*71042	4930	***	***
26 Mort, notes, bonds, 1 yr or more.	1254136	-	-	*20949	*44164	*33421	135525	138961	66250	*186304	235139	***	***
27 Other liabilities.....	326330	-	-	-	*143	*-0	29408	*445	*8780	*16503	11051	***	***
28 Net worth.....	4632317	-	*6625	*-26787	102079	165516	595207	228508	330489	251698	555136	***	***
29 Capital stock.....	701657	-	*2840	*30847	25130	9401	61105	13965	19186	13943	99152	***	***
30 Paid-in or capital surplus.....	1608023	-	-	*19006	*1344	*13003	106299	*19010	*49487	*115565	107711	***	***
31 Retained earnings, appropriated.	*3049	-	-	-	*535	-	-	-	-	-	-	***	***
32 Retained earnings-unappropriated	1753828	-	*-1024	*882	*63364	*90136	305215	*32361	182864	*61857	198306	***	***
33 Retained earnings (S CORP).....	589656	-	*4810	*-77521	*12240	*52441	137519	*163636	*86205	*60359	149967	***	***
34 Less: Cost of treasury stock..	23895	-	-	-	-	-	*14930	*464	*7254	*25	-	***	***
35 Total receipts.....	28286654	*276515	*349191	*250433	565927	1182828	4177811	2293461	2429202	1127145	2254956	***	***
36 Business receipts.....	27885212	*274598	*349184	*250371	564133	1163430	4129691	2267081	2391611	1110579	2218884	***	***
37 Interest.....	114282	*1021	*7	-	*1226	*562	3672	*18671	4287	*4048	9660	***	***
38 Interest on govt. obligations....	*1095	*211	-	-	-	-	*57	-	*600	-	96	***	***
39 Rents.....	9398	10	-	-	-	-	*1884	-	*399	*157	281	***	***
40 Royalties.....	59079	-	-	-	-	-	-	*434	*2319	*249	5832	***	***
41 Net S-T cap gain less net LT loss	*6459	-	-	-	-	-	*328	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	18442	670	-	-	*99	-	*1112	-	*14980	*1407	-	***	***
43 Net gain, noncapital assets.....	8290	48	-	-	*-0	*141	*42	*23	*257	*42	6831	***	***
44 Dividends, domestic corporations..	1208	-	-	-	*25	-	*48	-	*25	*3	567	***	***
45 Dividends, foreign corporations..	*1886	-	-	-	-	-	-	-	-	-	279	***	***
46 Other receipts.....	181304	*-41	-	*62	*444	*18695	40679	7252	14724	10659	12526	***	***
47 Total deductions.....	27018148	*250129	*325225	*228933	520039	1144418	4030997	2181333	2278925	1061054	2094482	***	***
48 Cost of goods.....	19831645	*157196	*51998	*115326	375689	750418	2893025	1731453	1799359	776443	1551896	***	***
49 Compensation of officers.....	546031	*4939	*85725	*5671	*33166	93570	150776	37126	32709	*15512	35535	***	***
50 Salaries and wages.....	1620259	*15546	*73145	*39820	*18820	141937	308174	93024	99663	67874	127409	***	***
51 Repairs.....	55671	*824	*210	*253	*871	*1699	17441	4720	2835	2776	4039	***	***
52 Bad debts.....	69599	*160	-	*720	*102	*2780	14096	7482	9116	3267	6516	***	***
53 Rent paid on business property...	242363	*1290	*2797	*8765	15302	18112	53988	16863	13518	*9084	17671	***	***
54 Taxes paid.....	325002	*1824	*7282	*11848	6905	23823	59477	25592	34874	13752	22550	***	***
55 Interest paid.....	314454	*515	*459	*4484	*3528	*7544	43737	31371	26165	20875	38278	***	***
56 Contributions or gifts.....	8612	*32	*86	*31	-	*121	2061	*388	*453	*325	278	***	***
57 Amortization.....	29843	*131	-	*504	*791	*567	*1437	*3158	3306	*2200	6446	***	***
58 Depreciation.....	441635	*5133	*2138	*2811	7199	9832	45001	10223	12269	25197	25715	***	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	615161	*8384	*1536	*8871	*7191	17364	58903	12938	45796	*28392	61436	***	***
61 Pension, prof sh, stock, annuity.	79526	-	*8936	-	*3210	*4325	12727	*4201	4177	*2122	6222	***	***
62 Employee benefit programs.....	143489	*25797	-	*110	*2122	*2528	17151	5582	6384	*7786	10024	***	***
63 Net loss, noncapital assets.....	20907	-	-	-	*1	*187	*790	*76	*87	*174	345	***	***
64 Other deductions.....	2673952	*28361	*90914	*29720	45143	69611	352214	197136	188213	85276	180121	***	***
65 Total receipts less total deducts..	1268506	*26386	*23966	*21499	45888	38409	146813	112128	150278	66091	160473	***	***
Constructive taxable income from													
66 related foreign corporations.....	859	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	1268270	*26176	*23966	*21499	45888	38409	146757	112128	149678	66091	160377	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	439647	-	*19777	*21217	*29482	*16488	83631	*78076	*86032	*33160	71784	***	***
71 Statutory special deductions, total	60847	4456	*2441	-	*596	-	*3020	*5206	*2736	*248	4052	***	***
72 Net operating loss deduction.....	58202	4456	*2441	-	*579	-	*2688	*5206	*2734	*246	3363	***	***
73 Dividends received deduction....	2645	-	-	-	*18	-	*332	-	-	*2	689	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	767776	*21719	*1748	*282	*15810	*21921	60106	*28846	60910	*32683	84541	***	***
76 Income tax before credits, total...	266133	*7672	*262	*42	*2689	*5367	17090	*9657	20779	*11113	29290	***	***
77 Regular tax.....	256869	*7559	*262	*42	*2689	*5367	17090	*9637	20749	*11088	29094	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	8511	88	-	-	-	-	-	*10	*3	*7	111	***	***
81 Environmental tax.....	753	25	-	-	-	-	-	*10	*27	*18	85	***	***
82 Foreign tax credit.....	3241	-	-	-	-	-	-	-	-	*31	966	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	*960	-	-	-	-	-	-	*26	*51	-	106	***	***
86 Prior year minimum tax credit.....	*1518	-	-	-	-	-	-	-	*553	-	-	***	***
87 Income tax after credits, total....	260414	*7672	*262	*42	*2689	*5367	17090	*9631	20175	*11082	28217	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	3796	*7	*717	*267	839	*384	1093	229	123	77	31	16	14
2 Total assets.....	29732868	-	*44571	*55494	317814	*266644	2552144	1645035	2026368	2879608	2164682	2698418	15082089
3 Cash.....	1800941	-	*17075	*3837	43719	*34722	163128	112618	123602	195118	88818	93931	924373
4 Notes and accounts receivable....	9883178	-	-	*5351	111495	*61019	1046748	576428	755204	924651	869246	751192	4781843
5 Less: Allowance for bad debts.....	190177	-	-	-	-	*195	3094	*3965	10157	12559	7287	12796	140125
6 Inventories.....	7472587	-	*165	*49138	81357	*78784	835866	662081	746747	1056586	784449	821926	2355488
7 U.S. govt. obligations, total....	*25526	-	-	-	-	-	*5029	-	*2314	-	4104	-	14078
8 Tax-exempt securities.....	*65877	-	-	-	-	*9774	-	-	*4109	*51995	-	-	-
9 Other current assets.....	2786084	-	*122	-	*8613	*3116	133521	56397	47285	73442	50195	82253	2331140
10 Loans to stockholders.....	80276	-	-	-	*3639	*2647	*22834	*14859	*13236	*3116	211	18253	1481
11 Mortgage and real estate loans....	*56458	-	-	-	*4787	-	-	-	*1980	*564	-	2242	46885
12 Other investments.....	4131649	-	-	-	*4605	*22720	82275	*85549	121259	167603	177261	479549	2990827
13 Depreciable assets.....	5095753	-	*35662	*4757	146341	*45827	588697	348266	517508	703385	400664	645033	1659613
14 Less: Accumulated depreciation	2857607	-	*15998	*2152	90673	*25071	393592	232305	322819	416912	235169	349249	773666
15 Depletable assets.....	*245620	-	-	-	-	-	-	*34029	-	*45192	-	-	166399
16 Less: Accumulated depletion....	*81090	-	-	-	-	-	-	*31751	-	*27691	-	-	21647
17 Land.....	246881	-	-	-	*1120	*1893	*20165	7281	14472	46444	21826	53697	79983
18 Intangible assets (Amortizable)...	405438	-	-	-	*4855	-	2456	*386	*4017	*27926	10290	13748	341760
19 Less: Accumulated amortization	151615	-	-	-	*1473	-	1442	*316	*1687	*11689	2788	1355	130866
20 Other assets.....	717089	-	*7545	*-5437	*-572	*31408	49554	15479	9296	52438	2860	99995	454523
21 Total liabilities.....	29732868	-	*44571	*55494	317814	*266644	2552144	1645035	2026368	2879608	2164682	2698418	15082089
22 Accounts payable.....	7018465	-	*329	*532	129170	*57671	795866	478405	456359	650677	482753	427137	3539567
23 Mort, notes, and bonds under 1 yr	5577447	-	*1245	*8155	*44557	*15641	307984	285220	369665	337682	726286	544571	2936440
24 Other current liabilities.....	1994358	-	*8115	*119	13788	*4891	115549	62553	87866	180030	80036	96330	1345081
25 Loans from stockholders.....	722424	-	-	*29654	*22983	*351	115891	*12325	235094	*15451	46327	5539	238810
26 Mort, notes, bonds, 1 yr or more.	4979131	-	*5335	*4757	*26827	*29136	130957	178882	170588	272637	103749	541360	3514905
27 Other liabilities.....	961909	-	-	*0	*842	*230	31374	*8968	36501	99749	63973	35645	684629
28 Net worth.....	8479134	-	*29548	*12278	79648	*158724	1054524	618682	670295	1323382	661558	1047837	2822657
29 Capital stock.....	2018474	-	*2330	*5141	2642	*36295	106017	140983	74806	149818	61452	156909	1282083
30 Paid-in or capital surplus.....	1551747	-	*2866	*-4183	*15734	*8183	97674	20192	54760	107560	199659	189692	859609
31 Retained earnings, appropriated.	*5626	-	-	-	-	-	*4282	-	-	*18	1326	-	-
32 Retained earnings-unappropriated	3548014	-	*18485	*6012	39537	*56749	508770	368759	250042	547134	364740	706122	681665
33 Retained earnings (S CORP).....	1551563	-	*5867	*5308	*21735	*70439	397437	*115843	344485	548868	41580	-	-
34 Less: Cost of treasury stock..	196289	-	-	-	-	*12942	59657	*27093	53797	*30015	7199	4885	700
35 Total receipts.....	89215330	*493562	*168389	*166447	1414938	*948694	9196456	4718990	6041872	7357858	5856799	6183147	46668177
36 Business receipts.....	88053342	*490663	*166203	*166447	1413445	*946578	9091577	4702382	5992162	7276213	5781176	5997625	46028872
37 Interest.....	520913	*1950	*113	-	*651	*445	8936	4831	6658	19782	25284	19104	433160
38 Interest on govt. obligations....	4131	-	-	-	-	*553	*224	*98	*295	*2785	89	69	18
39 Rents.....	37402	-	-	-	-	-	*891	*179	*3181	6093	2544	4756	19759
40 Royalties.....	*1800	-	-	-	-	-	-	-	*199	390	18	1193	-
41 Net S-T cap gain less net LT loss	*24917	-	-	-	-	-	-	-	*1049	1321	-	-	22547
42 Net L-T cap gain less net ST loss	112130	-	*833	-	-	*164	*8	*738	*707	*4251	4048	69584	31796
43 Net gain, noncapital assets.....	35245	119	-	-	*101	-	859	*1626	1317	16577	1539	10940	2167
44 Dividends, domestic corporations.	23750	-	-	-	-	*96	-	*46	*266	*331	44	8437	14530
45 Dividends, foreign corporations..	*7190	-	-	-	-	-	-	-	*8	*363	1059	48	5712
46 Other receipts.....	394510	*830	*1240	-	*741	*858	93962	9092	37279	30215	39304	72566	108422
47 Total deductions.....	87479067	*485313	*148944	*158221	1371003	*907557	9017283	4579929	5875917	7054280	5669924	5890764	46319932
48 Cost of goods.....	80243142	*421187	*88072	*135061	989393	*654038	7887509	3948372	5170391	6329696	5204887	5210188	44204348
49 Compensation of officers.....	789110	*2536	*16223	*7801	*61335	*54219	218580	84425	73333	86813	37547	37030	109268
50 Salaries and wages.....	1848451	*8201	*4355	-	100207	*60120	312628	176885	212638	189145	111432	197171	475670
51 Repairs.....	144086	*3361	*969	*135	17703	*1047	16948	13044	18278	15545	15454	10603	30999
52 Bad debts.....	79465	*53	*837	-	*2465	*315	12189	4787	11548	7678	2965	6471	30156
53 Rent paid on business property...	284114	*8706	*3243	*2986	22282	*11559	52705	28779	31144	19270	14046	23280	66114
54 Taxes paid.....	533736	*2125	*2620	*1271	22390	*17021	77325	43675	41989	64840	31332	74839	154310
55 Interest paid.....	915439	*4657	*214	-	*5260	*7149	53478	45198	51571	62477	71267	65237	548931
56 Contributions or gifts.....	15001	*11	-	-	*421	*86	1823	1089	682	829	1062	4583	4416
57 Amortization.....	32766	-	*8	-	*337	*655	524	*1970	1818	3352	1848	1121	21131
58 Depreciation.....	396031	*2349	*1833	*521	17741	*3817	44456	30082	36975	43555	26266	43009	145428
59 Depletion.....	*4581	-	-	-	-	-	-	*17	-	*1318	-	14	3231
60 Advertising.....	78963	*2036	*66	*764	2518	*27590	13861	3073	6029	2804	1506	2996	15720
61 Pension, prof sh, stock, annuity.	129979	*1166	-	-	*3575	*5071	21780	7652	9286	19068	10974	19604	31801
62 Employee benefit programs.....	277396	*1544	*4867	-	*4065	*9196	17793	17890	26408	30957	12346	44020	108310
63 Net loss, noncapital assets.....	7428	*48	-	-	-	*67	*166	*66	*54	*270	1590	576	4592
64 Other deductions.....	1699380	*27331	*25639	*9683	121309	*55608	285519	172927	183773	176662	125402	150022	365506
65 Total receipts less total deducts..	1736262	*8249	*19445	*8226	43935	*41137	179173	139061	165955	303578	186875	292383	348245
Constructive taxable income from													
66 related foreign corporations.....	*3684	*1916	-	-	-	-	-	-	-	-	53	25	1690
67 Net income, total.....	1735815	*10165	*19445	*8226	43935	*40583	178949	138963	165661	300793	186838	292338	349917
68 Net income, Form 1120-A.....	*1620	-	*1620	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	3484	3484	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	467999	-	*11439	*2341	*14977	*31045	102442	*37357	110028	144071	14298	-	-
71 Statutory special deductions, total	158350	*1778	*3570	-	*4323	*818	*8562	*894	*10377	*32916	28914	30265	35933
72 Net operating loss deduction.....	138919	*1778	*3570	-	*4323	*750	*8562	*861	*10184	*32326	28054	23564	24947
73 Dividends received deduction....	19431	-	-	-	-	*67	-	*32	*193	*591	860	6701	10986
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1109465	*8387	*4436	*5885	*24635	*8720	67945	100712	45256	123806	143627	262073	313984
76 Income tax before credits, total...	379473	*2852	*665	*1256	*5639	*2455	18673	34164	15888	42305	48967	91979	114630
77 Regular tax.....	373409	*2813	*665	*1256	*5639	*2455	18627	33989	15311	42062	49528	91266	109798
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	8293	*30	-	-	-	-	-	*175	*380	*1817	1320	352	4220
81 Environmental tax.....	1139	*8	-	-	-	-	-	-	*12	113	173	361	472
82 Foreign tax credit.....	*2743	*108	-	-	-	-	-	-	-	*-0	692	24	1918
83 U.S. Possessions tax credit.....	16	-	-	-	-	-	-	16	-	-	-	-	-
84 Nonconventional source fuel credit.	3	-	-	-	-	-	-	-	-	-	-	3	-
85 General business credit.....	*954	-	-	-	-	-	*85	-	-	*387	-	32	450
86 Prior year minimum tax credit....	10837	-	-	-	-	-	-	-	*111	*159	-	2823	7745
87 Income tax after credits, total....	364920	*2744	*665	*1256	*5639	*2455	18588	34148	15778	41759	48275	89096	104517

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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: Electrical goods

MINOR INDUSTRY 5060 RETURNS WITH 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.....	14515	352	4084	2041	2067	2206	2768	481	285	105	51	43	30
2 Total assets.....	58476934	-	184006	309280	730095	1604311	6016405	3378216	4483058	3541305	3549650	6323947	28356660
3 Cash.....	3547973	-	71571	76169	115385	216530	622853	263848	366038	214174	188238	361204	1051964
4 Notes and accounts receivable....	20733179	-	*58765	95456	230240	644833	2478065	1383539	1865227	1530115	1278078	2476896	8691964
5 Less: Allowance for bad debts.....	601691	-	*26509	*5921	*244	2897	29975	45888	34533	28730	26484	59789	340719
6 Inventories.....	17381248	-	*14912	63645	197689	503221	1961328	1171303	1590482	1146810	1078558	2003935	7649366
7 U.S. govt. obligations, total....	47864	-	-	-	-	-	*1940	*4903	-	*8823	6717	-	25481
8 Tax-exempt securities.....	*53059	-	-	-	-	-	*1495	*236	*6	*13480	24508	13333	-
9 Other current assets.....	2936996	-	*3009	8476	32638	42164	203195	55726	165334	140757	200027	310069	1775601
10 Loans to stockholders.....	161252	-	*12199	*26639	*20690	20861	19655	27476	5363	*5370	8070	4551	10377
11 Mortgage and real estate loans...	37644	-	-	-	*3185	-	*25284	-	*4250	*408	517	-	4000
12 Other investments.....	3133938	-	*2634	*3449	*22255	*25112	126166	96714	74537	115716	197818	497924	1971612
13 Depreciable assets.....	13039576	-	127602	119551	275587	383115	1254492	811826	583440	585495	679354	668808	7550305
14 Less: Accumulated depreciation	7044442	-	85253	80650	173416	244642	752504	490198	316606	300719	324212	319230	3957010
15 Depletable assets.....	*49940	-	-	-	-	-	*3061	*5	-	-	-	-	46874
16 Less: Accumulated depletion...	*5685	-	-	-	-	-	*3061	*1	-	-	-	-	2623
17 Land.....	585672	-	-	-	*18421	7980	46572	39318	63303	14815	43178	32364	319718
18 Intangible assets (Amortizable)...	2749724	-	*13249	*1013	*8215	9033	35810	22997	76472	60378	99762	284780	2138016
19 Less: Accumulated amortization	583595	-	*10631	*900	*7732	7330	16494	*6114	13814	12272	19530	83156	405622
20 Other assets.....	2254283	-	*2458	*2352	*-12817	6332	38523	42526	53559	46687	115051	132257	1827354
21 Total liabilities.....	58476934	-	184006	309280	730095	1604311	6016405	3378216	4483058	3541305	3549650	6323947	28356660
22 Accounts payable.....	15749353	-	*29743	71767	154605	626242	2032754	1059374	1615175	1262282	997059	1763511	6136840
23 Mort, notes, and bonds under 1 yr	7328390	-	*17893	20670	45337	146392	657930	518507	635927	496024	537352	953639	3300720
24 Other current liabilities.....	6120287	-	14273	37390	79397	99842	403127	266737	380930	286880	250777	461298	3839637
25 Loans from stockholders.....	1314125	-	*23226	*33185	87051	94562	353264	*16870	158493	*41950	24896	67547	413080
26 Mort, notes, bonds, 1 yr or more.	5751988	-	*35644	*26889	117104	159048	347925	241533	320180	226305	307775	768112	3201472
27 Other liabilities.....	3152390	-	*2272	*1064	*5643	13261	88169	13845	40803	47181	36908	109854	2793389
28 Net worth.....	19060402	-	60955	118315	240958	464965	2133236	1261349	1331550	1180684	1394882	2201985	8671523
29 Capital stock.....	5165324	-	35858	10475	77240	82363	304966	124054	182107	213687	343862	336644	3454070
30 Paid-in or capital surplus.....	5110299	-	*8305	*11462	*41945	51557	145517	111660	279862	237411	539708	988201	2694671
31 Retained earnings, appropriated.	*5703	-	-	-	-	*1575	*3372	-	*524	-	-	-	233
32 Retained earnings-unappropriated	6958987	-	12321	100834	147972	344564	1035814	808131	419019	310779	337207	790806	2651539
33 Retained earnings (S CORP).....	2361600	-	*4540	*36426	*52523	*28042	747018	288557	490571	432469	189878	91845	-
34 Less: Cost of treasury stock..	541511	-	*69	*40881	*78453	43137	103451	*71053	40532	*13662	15773	5510	128990
35 Total receipts.....	158034073	1332242	1162350	1408605	3254086	6939601	22313466	11354384	16290989	10580966	8897226	16016125	58484034
36 Business receipts.....	155437004	1199173	1111419	1396884	3190200	6804756	22095640	11273753	16159205	10492592	8777867	15798572	57136943
37 Interest.....	526847	*1089	*185	*1879	2206	16538	12092	16859	14225	14225	25036	52620	378210
38 Interest on govt. obligations....	21085	-	*28	-	*30	-	*3458	*18	*222	*1773	2427	1844	11286
39 Rents.....	83749	*1079	-	-	*1676	*2030	*3190	*1178	*2357	*293	8089	5926	57930
40 Royalties.....	108936	*2719	-	-	-	-	-	-	-	*197	2039	8003	95978
41 Net S-T cap gain less net LT loss	38418	-	-	-	-	-	*270	*744	*849	-	-	452	36103
42 Net L-T cap gain less net ST loss	66398	-	-	-	*154	*1916	*455	*2090	*14881	*6619	765	3907	35609
43 Net gain, noncapital assets.....	48399	*10	*511	-	*1914	*715	7027	667	1834	1364	208	5012	29136
44 Dividends, domestic corporations.	4456	30	-	*108	-	*57	*1242	*21	*546	*302	366	1000	784
45 Dividends, foreign corporations..	40048	-	-	-	-	-	-	-	*15381	-	1239	5325	18103
46 Other receipts.....	1658734	128141	*50208	*9735	57905	124218	185645	63820	78855	63601	79191	133464	683951
47 Total deductions.....	152837346	1267643	1036017	1294251	3165466	6811841	21719559	11012961	15845509	10213399	8609029	15531315	56330357
48 Cost of goods.....	126872002	1034403	388246	754754	2017226	5319687	17473115	9130763	13766904	8792994	7252861	13579393	47361656
49 Compensation of officers.....	2108644	*7238	171133	103417	248920	239297	601753	218602	144384	105273	63909	75909	128807
50 Salaries and wages.....	8829782	79614	135476	165766	312957	515516	1476549	703682	795135	533266	500004	709062	2902756
51 Repairs.....	318781	973	6246	2169	10789	13672	44156	22050	13967	12927	18711	151062	151062
52 Bad debts.....	270854	*2491	*848	*392	4929	14000	44211	25525	34827	25707	14415	16989	86520
53 Rent paid on business property...	1047662	14108	33738	31029	62179	83668	208667	78821	97848	57565	49092	66838	264111
54 Taxes paid.....	1433092	13253	27510	24845	71711	93226	252195	110538	122839	83467	70938	109812	452758
55 Interest paid.....	1360043	6066	3734	7071	24906	29886	114140	77194	94357	65534	68885	106534	761737
56 Contributions or gifts.....	42585	*71	*479	*725	1129	991	3257	1284	3234	986	2140	2495	25796
57 Amortization.....	75002	*918	*1038	*345	*1635	556	1760	2797	7389	4489	5050	8266	40759
58 Depreciation.....	1233767	7841	19541	18997	28779	35754	117108	69258	50897	66022	78695	71286	669590
59 Depletion.....	*4426	-	-	-	-	-	-	-	-	*-0	-0	-	4426
60 Advertising.....	1197877	4600	3186	5383	13563	31019	155542	40829	74028	62209	65264	119213	623041
61 Pension, prof sh, stock, annuity.	373119	*1933	*5845	*25781	23636	7483	60392	27353	21845	25191	15376	27644	130640
62 Employee benefit programs.....	619552	*6978	14492	*7391	20664	26403	88657	43574	42653	39324	38904	63811	226703
63 Net loss, noncapital assets.....	35848	*5259	-	*173	*1013	*273	1811	1472	1495	1593	1134	2238	19387
64 Other deductions.....	7014312	81899	224505	146013	321430	400410	1076246	459221	565616	335812	369435	553115	2480608
65 Total receipts less total deducts..	5196727	64599	126333	114355	88619	127760	593906	341423	445480	367567	288198	484810	2153677
66 Constructive taxable income from related foreign corporations.....	24679	-	-	-	-	-	-	*5474	-	*12	1772	7905	9516
67 Net income, total.....	5200321	64599	126306	114355	88589	127760	590449	346879	445258	365807	287543	490871	2151906
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*17386	*17386	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1043496	*25480	*80957	*72449	*40143	*31178	240754	95380	156033	194983	65160	40978	-
71 Statutory special deductions, total	372426	*10705	*15297	*2529	*2493	31606	34432	20242	58080	30972	29681	19755	116634
72 Net operating loss deduction....	358772	*10680	*15297	*2453	*2493	31566	33562	*20228	57698	30760	29249	18101	106684
73 Dividends received deduction....	13654	24	-	*76	-	*40	*870	*15	*382	*211	433	1653	9950
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3786373	30320	*30051	39376	45954	64975	315263	231257	231182	139851	192702	430169	2035272
76 Income tax before credits, total...	1278722	8801	*4508	7303	8588	13505	98090	77825	79083	48043	67046	150945	714985
77 Regular tax.....	1269095	*7336	*4508	7303	8588	13505	97267	77699	78409	47565	65956	149121	711839
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	4522	*41	-	-	-	-	*810	*105	*598	*209	893	1348	518
81 Environmental tax.....	3531	1	-	-	-	-	*12	*21	75	120	197	476	2629
82 Foreign tax credit.....	33006	9	-	-	-	-	-	*2407	*580	*235	1316	4622	23837
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	25	-	-	-	-	-	-	-	-	-	-	-	25
85 General business credit.....	25711	*25	-	-	-	*9	*835	*121	*294	*1131	192	1887	21218
86 Prior year minimum tax credit....	28761	-	-	*35	-	*-0	*1436	*1184	*412	*125	1672	711	23186
87 Income tax after credits, total....	1191219	8767	*4508	7269	8588	13497	95819	74113	77797	46552	63865	143725	646720

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9038	*80	*1241	1381	1918	1533	2176	423	202	57	***	***	***
2 Total assets.....	19435237	-	*24293	214241	708537	1112616	4603782	2928885	2920527	1918685	***	***	***
3 Cash.....	1426211	-	*4800	39114	131652	145178	440728	213036	125588	99339	***	***	***
4 Notes and accounts receivable....	6576318	-	*8222	*64756	217793	391886	1594121	938696	1014447	638232	***	***	***
5 Less: Allowance for bad debts.	133462	-	-	-	*662	*1452	21904	18009	26351	20533	***	***	***
6 Inventories.....	7166899	-	-	*38717	197155	393513	1807845	1107190	1218971	797168	***	***	***
7 U.S. govt. obligations, total....	56264	-	-	-	-	*1972	*10429	*34545	*8060	-	***	***	***
8 Tax-exempt securities.....	*28986	-	-	-	-	-	-	*22523	-	-	***	***	***
9 Other current assets.....	503559	-	*25	*4807	28913	17782	84456	85896	67444	86280	***	***	***
10 Loans to stockholders.....	145134	-	*9351	*11151	*7791	*12217	65270	15405	7320	*7865	***	***	***
11 Mortgage and real estate loans...	*18649	-	-	*4728	-	*7229	-	*4873	*455	*1208	***	***	***
12 Other investments.....	904998	-	-	*2359	*24218	27867	166615	148091	163970	68170	***	***	***
13 Depreciable assets.....	4816743	-	*10325	100924	254090	325133	1162181	737381	625111	368048	***	***	***
14 Less: Accumulated depreciation	2822872	-	*8852	65912	178715	222658	754246	429260	360905	194405	***	***	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	***	***
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	***	***	***
17 Land.....	231868	-	-	-	*6095	*1574	61516	25716	25306	23833	***	***	***
18 Intangible assets (Amortizable)...	527061	-	*604	*400	*33742	*4308	27444	45355	36494	*31324	***	***	***
19 Less: Accumulated amortization	156745	-	*577	*341	*13461	*1267	18070	*15458	12215	*6899	***	***	***
20 Other assets.....	145627	-	-	*13538	-75	9334	-22603	12905	26832	19055	***	***	***
21 Total liabilities.....	19435237	-	*24293	214241	708537	1112616	4603782	2928885	2920527	1918685	***	***	***
22 Accounts payable.....	4296848	-	*11826	*51443	133081	221661	1169062	456596	546862	405799	***	***	***
23 Mort, notes, and bonds under 1 yr	2224887	-	*3969	*17747	48997	51644	423927	416781	499799	305356	***	***	***
24 Other current liabilities.....	1145468	-	*7320	13825	38777	69670	239627	166208	200063	112857	***	***	***
25 Loans from stockholders.....	1063911	-	*6764	*7295	67574	122255	209593	100405	32405	*40967	***	***	***
26 Mort, notes, bonds, 1 yr or more.	1700297	-	-	*27430	121372	81461	280537	201311	271289	176467	***	***	***
27 Other liabilities.....	204188	-	*-4369	*4592	*20602	*4727	39006	11159	45297	35208	***	***	***
28 Net worth.....	8799639	-	*-1217	91908	278133	561198	2242031	1576425	1324812	842032	***	***	***
29 Capital stock.....	1207204	-	*2031	5014	64667	76027	190414	100668	120034	122730	***	***	***
30 Paid-in or capital surplus.....	899464	-	-	-	60316	31473	93239	82477	45504	55662	***	***	***
31 Retained earnings, appropriated.	-	-	-	-	-	*6367	*479	-	-	-	***	***	***
32 Retained earnings-unappropriated	4402076	-	*-3618	*69675	137849	356042	1473111	689687	710023	411892	***	***	***
33 Retained earnings (\$ CORP).....	2738597	-	*370	*26043	*76094	*140140	708151	718787	482255	*305148	***	***	***
34 Less: Cost of treasury stock...	454548	-	-	*8823	*60792	*48850	223362	*15194	33005	*53400	***	***	***
35 Total receipts.....	51915221	*40135	*204093	980024	2354250	3378076	12769370	7218556	7852637	4627867	***	***	***
36 Business receipts.....	50827589	*39060	*195296	972730	2308681	3265678	12542608	7124399	7763268	4564934	***	***	***
37 Interest.....	113817	*838	*440	*1693	3298	2958	23970	9124	7167	7363	***	***	***
38 Interest on govt. obligations....	7422	-	-	-	-	*176	*1601	*2037	*362	*35	***	***	***
39 Rents.....	32934	-	-	-	*1657	*2094	14060	*2287	*2351	*2333	***	***	***
40 Royalties.....	*3403	-	-	-	-	-	-	*16	-	-	***	***	***
41 Net S-T cap gain less net LT loss	*568	-	-	-	*461	*107	-	-	-	-	***	***	***
42 Net L-T cap gain less net ST loss	85711	-	*234	*15353	*413	2129	*2166	*1829	*7817	***	***	***	***
43 Net gain, noncapital assets.....	17688	-	-	*1295	*600	2874	7239	511	1919	***	***	***	***
44 Dividends, domestic corporations.	29236	-	*278	*443	*153	*1056	*495	*25498	*14	***	***	***	***
45 Dividends, foreign corporations..	*136	-	-	-	-	*3	*25	*107	-	***	***	***	***
46 Other receipts.....	796719	*237	*8357	*5089	23064	105897	181068	70768	51545	43451	***	***	***
47 Total deductions.....	50079173	*38051	*164297	943828	2244150	3250386	12352014	6904219	7582134	4444831	***	***	***
48 Cost of goods.....	38613969	*22517	*62052	661986	1524965	2229766	9358891	5223030	5984215	3608423	***	***	***
49 Compensation of officers.....	1359653	*3337	*38881	71355	137656	185752	497788	205905	137357	41432	***	***	***
50 Salaries and wages.....	4263978	*4486	*12555	*50857	203979	365944	1094026	652897	637874	352543	***	***	***
51 Repairs.....	150557	*142	*283	*1098	5366	10968	38857	23330	29333	12585	***	***	***
52 Bad debts.....	102822	*73	-	*549	2887	2708	28593	14789	15799	12352	***	***	***
53 Rent paid on business property...	618729	*273	*2137	17727	34128	61079	148707	74919	96505	47723	***	***	***
54 Taxes paid.....	717176	*851	*5745	16646	41809	67161	194234	105644	94720	64916	***	***	***
55 Interest paid.....	442969	*346	*1391	*1419	22784	21014	82353	63891	77480	43427	***	***	***
56 Contributions or gifts.....	12013	*6	*322	*541	*472	824	2766	1774	2426	682	***	***	***
57 Amortization.....	14340	-	*53	*109	*655	419	1369	2649	4102	*1690	***	***	***
58 Depreciation.....	370741	*411	*609	*9085	19165	24982	88061	75393	43808	25803	***	***	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	***	***
60 Advertising.....	274316	*424	*2242	*6009	18598	14048	44773	41767	33223	28917	***	***	***
61 Pension, prof sh, stock, annuity.	197967	*33	*2172	*2876	*14144	11463	44133	38251	30915	14244	***	***	***
62 Employee benefit programs.....	298228	*117	*1127	*16571	10245	17851	60319	50509	50936	13938	***	***	***
63 Net loss, noncapital assets.....	5606	-	-	*7	*302	*323	1228	*712	902	*174	***	***	***
64 Other deductions.....	2636108	*5035	*34729	86994	206994	236084	665916	328758	342538	175982	***	***	***
65 Total receipts less total deducts..	1836049	*2084	*39796	36195	110100	127690	417355	314337	270504	183037	***	***	***
Constructive taxable income from													
66 related foreign corporations.....	*206	-	-	-	-	-	*1	*205	*1	-	***	***	***
67 Net income, total.....	1828833	*2084	*39796	36195	110100	127514	415755	312504	270143	183001	***	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	***	***
69 Net income, Form 1120-F.....	*12	*12	-	-	-	-	-	-	-	-	***	***	***
70 Net income, Form 1120S.....	795756	-	*28134	*10445	*47315	*67775	190825	176154	139122	*84599	***	***	***
71 Statutory special deductions, total	152509	*32	*8763	*6701	39844	11545	13411	*3152	25709	*1479	***	***	***
72 Net operating loss deduction....	130096	*32	*8763	*6480	39501	*11438	12649	*2770	*5869	*1469	***	***	***
73 Dividends received deduction....	22413	-	-	*221	*343	*107	*762	*383	*19840	*10	***	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	***
75 Income subject to tax.....	881974	*2052	*2899	*19049	22942	48195	211706	133258	105315	96924	***	***	***
76 Income tax before credits, total...	278680	*688	*435	*3898	4275	9661	60551	44792	35994	33296	***	***	***
77 Regular tax.....	271805	*688	*435	*3170	4275	9661	57444	44369	35591	32922	***	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***	***
80 Alternative minimum tax.....	3132	-	-	*728	-	-	*227	*413	*271	*37	***	***	***
81 Environmental tax.....	396	-	-	-	-	-	-	*10	*10	51	***	***	***
82 Foreign tax credit.....	*350	-	-	-	-	-	*2	*31	*1	-	***	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	***
85 General business credit.....	*507	-	-	-	*133	-	*135	*62	-	*8	***	***	***
86 Prior year minimum tax credit....	*801	-	-	-	-	-	*134	-	*380	*68	***	***	***
87 Income tax after credits, total....	277021	*688	*435	*3898	4142	9661	60280	44699	35613	33220	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	31479	693	11653	4368	4490	3764	5143	636	498	125	64	24	19
2 Total assets.....	57264162	-	525900	725930	1603595	2655733	10991010	4293128	7647053	4339292	4252512	3684833	16545175
3 Cash.....	4561749	-	199941	101107	246782	382718	962042	252001	448136	240604	192484	141697	1394237
4 Notes and accounts receivable....	18417915	-	69430	268726	525180	837421	3934312	1584981	2771133	1520999	1264805	1251216	4389713
5 Less: Allowance for bad debts.....	279197	-	-	*12	*1171	*3512	27945	26097	58786	38188	36449	24508	62529
6 Inventories.....	15481967	-	113647	185413	500513	859506	3784612	1562321	2557099	1424958	1491366	898037	2104496
7 U.S. govt. obligations, total....	856779	-	-	-	-	*8222	*60076	*49524	*46188	*6425	-	-	686344
8 Tax-exempt securities.....	*390525	-	-	-	-	*893	*5573	-	*3744	-	-	-	380315
9 Other current assets.....	3955249	-	18496	8293	14422	81219	381549	95767	333859	179482	242326	321612	2278225
10 Loans to stockholders.....	431804	-	*26267	*37520	19679	62615	160609	*12134	23461	*2473	17616	66392	3038
11 Mortgage and real estate loans....	62089	-	-	-	*8655	-	*19353	*730	*4100	*11653	5379	850	11369
12 Other investments.....	4375191	-	*10598	*38965	21598	83725	395759	109516	451568	252771	262698	297598	2450396
13 Depreciable assets.....	12858408	-	288965	283774	531198	778068	2755348	1250352	1671382	1137971	1049831	813043	2298477
14 Less: Accumulated depreciation	7039904	-	221561	210864	340650	476342	1686023	727755	896960	626055	514617	388232	950845
15 Depletable assets.....	*106723	-	-	-	-	*28	*1174	111	*2301	*59820	43288	-	-
16 Less: Accumulated depletion....	*71996	-	-	-	-	*7	*1117	90	*2301	*40399	28081	-	-
17 Land.....	631513	-	*13024	-	*16226	*21738	104511	78909	93177	61780	90503	47215	104430
18 Intangible assets (Amortizable)....	1245133	-	*2253	*2705	55718	11781	36664	22246	167924	103953	121715	157737	562435
19 Less: Accumulated amortization	308634	-	*731	*1707	8088	6757	22586	13005	39615	26174	44633	31509	113829
20 Other assets.....	1588848	-	5570	*12009	13532	14416	127102	41484	70643	67219	94282	133686	1008904
21 Total liabilities.....	57264162	-	525900	725930	1603595	2655733	10991010	4293128	7647053	4339292	4252512	3684833	16545175
22 Accounts payable.....	13217572	-	95071	198889	425821	689189	3384808	1092266	2195267	911753	975398	896689	2352421
23 Mort, notes, and bonds under 1 yr	8859310	-	31961	68653	132703	213134	1193126	817506	1154467	654639	710680	601700	3280742
24 Other current liabilities.....	4427899	-	51153	55447	88878	149335	913958	320405	623332	296592	331741	184075	1412983
25 Loans from stockholders.....	2309590	-	132489	126366	180928	280916	691888	120075	131462	119492	145521	4265	376187
26 Mort, notes, bonds, 1 yr or more.	6948842	-	88340	75608	143050	183676	926659	335561	788880	682192	457193	690434	2579250
27 Other liabilities.....	3210844	-	*15420	*5810	*30503	55577	121949	46473	106313	101424	109000	96406	2521969
28 Net worth.....	18290105	-	111467	195157	601714	1083906	3758623	1562843	2647331	1573199	1522978	1211265	4021623
29 Capital stock.....	2702657	-	75426	39425	62019	179408	388273	128334	243349	128667	153917	256617	1047222
30 Paid-in or capital surplus.....	3595442	-	*46410	*30535	47748	281556	547671	130605	460159	144543	421490	494156	990570
31 Retained earnings, appropriated.	*45488	-	*10	*4440	*587	*12212	*10690	-	-	-	-	-	17549
32 Retained earnings-unappropriated	7592918	-	-116172	74928	343917	473668	1685946	613269	945351	683238	507655	410445	1970673
33 Retained earnings (S CORP).....	4879235	-	111245	*45829	161691	201893	1366862	717531	1079339	644849	488124	61871	-
34 Less: Cost of treasury stock..	525635	-	*5453	-	*14248	64831	240819	26897	80866	*28099	48208	11824	4390
35 Total receipts.....	142809241	961918	3429158	4132845	5721978	9788427	35052014	11508116	17531287	11410058	10538817	6852178	25882445
36 Business receipts.....	139930715	923550	3414334	4116524	5671191	9689588	34662926	11360452	17351017	11243274	10404339	6662681	24430840
37 Interest.....	653684	917	*1778	3127	5995	9206	38921	12272	35046	21128	14120	52802	458372
38 Interest on govt. obligations....	11215	-	-	-	*212	*769	*1563	*871	*2179	*1405	594	159	3462
39 Rents.....	97726	-	-	-	*485	*2559	15590	*1986	2516	12380	3952	17376	40882
40 Royalties.....	28751	-	-	-	*2829	*1965	*1368	*16	*1296	*35	11183	172	9888
41 Net S-T cap gain less net LT loss	21031	-	-	-	-	*48	*20	*173	*2256	*17	8507	5229	4782
42 Net L-T cap gain less net ST loss	386750	-	*5366	*1737	*272	*1927	9632	*16851	17301	*2484	3794	46382	281003
43 Net gain, noncapital assets.....	416369	*10017	*1702	-	*410	*3102	26502	2959	12705	3415	4338	5349	345871
44 Dividends, domestic corporations..	52676	-	-	-	*196	*2612	16967	*3068	*1049	*396	1828	847	25712
45 Dividends, foreign corporations..	12291	-	-	-	-	-	*1022	-	*819	*3754	223	3953	2518
46 Other receipts.....	1198034	27434	*5978	*11456	40389	76652	277503	109466	105102	121769	85941	57228	279115
47 Total deductions.....	137628526	850138	3233907	4038752	5528745	9463682	34035812	11070170	16879147	10996042	10186197	6667414	24678519
48 Cost of goods.....	111967203	652784	2250687	3041885	3893458	7374890	27534669	8681022	13789226	9152294	8462963	5570610	21562713
49 Compensation of officers.....	3030589	*17912	179288	276756	320213	340002	999748	272820	305384	114943	91793	42232	69497
50 Salaries and wages.....	6867907	70190	148058	201202	419756	546908	1787560	748914	949788	527101	481911	261267	725251
51 Repairs.....	446001	1392	18715	9736	21156	53682	101205	90388	41187	26925	21077	13335	47202
52 Bad debts.....	258358	*705	*4660	*1357	8149	8113	65865	19404	36000	27845	22605	21787	41868
53 Rent paid on business property....	1250110	7454	85349	59086	101179	142889	354432	114070	131823	59614	67079	31997	95137
54 Taxes paid.....	1498696	9842	45295	54935	92827	138846	394653	153584	180475	93863	113801	55344	165231
55 Interest paid.....	1416342	*4921	14933	15292	34735	39525	238655	99173	169771	116874	106446	107338	468680
56 Contributions or gifts.....	28907	*109	*982	*350	1251	1454	5432	3125	3723	3380	5164	1156	2781
57 Amortization.....	79050	*192	*1022	*543	3221	722	8262	2679	13836	3799	5284	6244	33244
58 Depreciation.....	1145753	6172	24775	21946	52091	78207	239133	112236	123546	108613	86769	105798	186466
59 Depletion.....	20175	-	-	-	-	-	-	-	-	-	-	20149	26
60 Advertising.....	1021635	21801	14440	21390	24833	50069	210814	62347	151169	76239	184739	58769	145024
61 Pension, prof sh, stock, annuity.	372998	*159	*22036	*14147	20159	30184	116180	37862	42890	20972	21190	9777	37442
62 Employee benefit programs.....	524909	*4044	*5414	14828	27236	28856	123716	52971	75933	42605	47291	36614	65400
63 Net loss, noncapital assets.....	32283	*30	-	*613	*1646	*1550	3931	*473	4251	1156	2247	12564	3822
64 Other deductions.....	7667610	52430	418253	304684	506834	627784	1851557	619101	860146	619816	465839	312431	1028735
65 Total receipts less total deducts..	5180716	111780	195251	94093	193233	324745	1016202	437946	652140	414017	352620	184764	1203925
Constructive taxable income from													
66 related foreign corporations.....	*12395	-	-	-	-	-	*422	-	*8402	*2858	11	-	703
67 Net income, total.....	5181896	111780	195251	94093	193021	323976	1015060	437075	658362	415469	352037	184604	1201166
68 Net income, Form 1120-A.....	*10010	-	*9467	*140	*402	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*3681	*3681	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2038092	*43572	130691	*45916	104613	220517	560939	247320	341399	201243	130084	11796	-
71 Statutory special deductions, total	333789	*39891	32263	9587	16476	11322	65714	15604	36137	10084	12250	56230	28230
72 Net operating loss deduction....	302512	*39891	32263	9587	16339	9494	52440	*13456	34890	*9061	11818	53098	20175
73 Dividends received deduction....	31277	-	-	-	*137	*1829	13274	*2148	*1248	*1022	432	3132	8055
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2810941	*28317	32297	38590	71932	92137	389119	174151	281001	204143	209741	116578	1172936
76 Income tax before credits, total...	920275	*9344	4851	7175	11753	18342	115852	58196	95386	69791	72196	43705	413684
77 Regular tax.....	909664	*9193	4851	7175	11753	18342	113536	57818	94952	69595	71709	40490	410251
78 Personal holding company tax....	52	-	-	-	-	-	-	-	-	-	-	-	52
79 Recapture taxes.....	*1123	-	-	-	-	-	*983	-	-	-	-	-	-
80 Alternative minimum tax.....	7279	*146	-	-	-	-	*1329	*365	*364	*61	154	2845	2014
81 Environmental tax.....	1965	5	-	-	-	-	5	*13	69	135	192	178	1368
82 Foreign tax credit.....	10182	*134	-	-	-	-	*149	*2	*1323	*4611	2779	27	1157
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	*36	-	-	-	-	*33	-	-	-	*3	-	-	-
85 General business credit.....	2541	-	-	-	-	*167	*275	*423	*404	*506	264	21	480
86 Prior year minimum tax credit.....	7400	-	-										

1995 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)

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

MINOR INDUSTRY 5110 RETURNS WITH 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.....	6316	***	2545	*666	932	850	1041	135	77	35	***	8	5
2 Total assets.....	26027574	***	102622	*124891	320505	596116	2181109	1036985	1132954	1251955	***	1356852	16906098
3 Cash.....	777089	***	33100	*7166	46656	79228	158398	56660	52040	40576	***	29757	221138
4 Notes and accounts receivable....	9589503	***	*20899	*46943	93713	227367	992714	447114	543554	626551	***	514830	5649072
5 Less: Allowance for bad debts.....	93246	***	-	*261	-	*986	10592	5424	5668	9773	***	9868	37806
6 Inventories.....	2910445	***	*24556	*18526	75303	166786	567767	292716	312079	234820	***	126606	881779
7 U.S. govt. obligations, total....	*30499	***	-	-	-	-	*3166	-	*13604	*13729	***	-	-
8 Tax-exempt securities.....	*17595	***	-	-	-	-	-	*4347	-	-	***	-	-
9 Other current assets.....	812273	***	*195	*1350	*3095	22221	46478	67926	35312	29836	***	282595	213341
10 Loans to stockholders.....	112244	***	*7331	*25060	*19744	*16130	*31511	*1237	*1193	*9709	***	324	-0
11 Mortgage and real estate loans...	*7321	***	-	-	-	*4011	-	*2798	-	-	***	-	512
12 Other investments.....	7405017	***	-	*11012	*17661	*5187	67089	*17014	38140	134614	***	58453	7034711
13 Depreciable assets.....	4232431	***	*59860	*52038	136469	227883	691941	281434	314250	275676	***	374790	1672875
14 Less: Accumulated depreciation	2023220	***	*43566	*36951	98634	154123	417585	156160	188554	134619	***	132559	590052
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	-	***	-	-
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	-	***	-	-
17 Land.....	108413	***	-	-	*2127	*17	15610	*7570	*10104	9574	***	7118	42974
18 Intangible assets (Amortizable)..	1061042	***	*61	-	*6006	*4086	18458	*31868	*5194	*9351	***	119101	741688
19 Less: Accumulated amortization	177480	***	*8	-	*5024	*2702	13230	*20441	*2747	*3692	***	39054	66625
20 Other assets.....	1257650	***	*196	*8	*23388	1011	29384	*8326	4452	15604	***	24759	1142492
21 Total liabilities.....	26027574	***	102622	*124891	320505	596116	2181109	1036985	1132954	1251955	***	1356852	16906098
22 Accounts payable.....	7273093	***	*18002	*34863	76466	169923	728900	244569	362816	316713	***	362538	4700403
23 Mort, notes, and bonds under 1 yr	1432780	***	*10248	*19629	*12966	19731	173550	177563	72565	203266	***	59500	535210
24 Other current liabilities.....	1269256	***	*4037	*10587	17806	29560	161404	97151	95912	82828	***	70974	645574
25 Loans from stockholders.....	224455	***	*32102	*2627	*45210	*33307	62311	-	*22615	*22479	***	-	1000
26 Mort, notes, bonds, 1 yr or more.	3082042	***	*5572	*6071	*23443	47967	211356	121293	93065	238082	***	291015	1751012
27 Other liabilities.....	580865	***	*6234	*16306	*10318	*1500	19896	*10176	32597	23870	***	57783	390663
28 Net worth.....	12165082	***	26427	*34808	134297	294128	821892	386233	453384	364718	***	515041	8882235
29 Capital stock.....	2042266	***	4851	*569	13639	19221	97357	33250	15909	42423	***	211324	1587851
30 Paid-in or capital surplus.....	6273962	***	*1160	-	*29724	*20947	40807	*40924	25895	25213	***	205708	5826501
31 Retained earnings, appropriated.	3872	***	-	-	-	-	-	-	-	-	***	-	3872
32 Retained earnings-unappropriated	2770130	***	*248	*25162	*67886	142463	489657	*227161	259121	184687	***	16266	1234643
33 Retained earnings (S CORP).....	1201683	***	*20168	*9078	*23048	*115816	258587	*86119	*162782	*122439	***	97294	238507
34 Less: Cost of treasury stock...	126830	***	-	-	-	*4320	64516	*1221	*10322	*10044	***	15550	9138
35 Total receipts.....	51794696	***	886317	*674485	1088743	2745995	9828227	4326458	5260330	5251124	***	3509634	14033269
36 Business receipts.....	50569602	***	885303	*673100	1077427	2720596	9757263	4287491	5224885	5182758	***	3477542	13126159
37 Interest.....	344900	***	*128	*270	*1955	2030	5781	*3998	3124	3699	***	3664	308830
38 Interest on govt. obligations....	3321	***	-	-	*110	-	*76	*614	*32	*748	***	1274	1
39 Rents.....	461964	***	-	-	*285	*873	*2315	*160	*1972	*2533	***	394	453289
40 Royalties.....	*94550	***	-	-	-	-	*20	-	-	*1815	***	-	92685
41 Net S-T cap gain less net LT loss	*13117	***	-	-	-	*12763	*302	-	*52	-	***	-	-
42 Net L-T cap gain less net ST loss	25186	***	-	*1055	*2425	*96	*6411	*3444	*2019	*9674	***	46	-
43 Net gain, noncapital assets.....	25040	***	-	-	*3863	*7514	*1946	*7567	884	*2359	***	413	209
44 Dividends, domestic corporations.	3529	***	-	-	*44	-	*1179	-	*48	*4	***	-	2147
45 Dividends, foreign corporations..	*21788	***	-	-	-	-	-	-	-	*4484	***	-	17304
46 Other receipts.....	231700	***	*886	*61	*2635	2123	52933	23185	27314	43051	***	26300	32646
47 Total deductions.....	50569602	***	828567	*653025	1057010	2677739	9545174	4208043	5103892	5123728	***	3450409	13809006
48 Cost of goods.....	40279151	***	570764	*464978	781035	1939617	7494244	3351729	4489789	4491248	***	2853475	10270023
49 Compensation of officers.....	831169	***	*24847	*47971	79581	112082	309017	87446	63435	39224	***	15094	26227
50 Salaries and wages.....	3585346	***	*60075	*58548	48207	254551	621479	373578	229864	224968	***	221987	1323567
51 Repairs.....	142338	***	*956	*2684	2964	6330	46835	12387	6577	12288	***	10434	32445
52 Bad debts.....	98169	***	*3991	*728	*4423	3976	25893	4715	7450	6395	***	10432	23039
53 Rent paid on business property...	563208	***	*28351	*14361	30185	86954	99456	44653	66321	24017	***	27563	111978
54 Taxes paid.....	503912	***	17899	*8703	18152	45439	108573	51208	40779	29803	***	24781	133610
55 Interest paid.....	713634	***	*919	*3123	7449	12076	46505	25123	15781	38872	***	23604	499746
56 Contributions or gifts.....	8772	***	*18	*62	*97	*1082	1735	*471	971	*1014	***	1041	967
57 Amortization.....	51580	***	*8	-	*303	*526	3334	*2012	1427	*1506	***	10078	18333
58 Depreciation.....	669534	***	*3951	*5069	7897	21244	59687	21999	23937	20436	***	22157	466017
59 Depletion.....	-	***	-	-	-	-	-	-	-	-	***	-	-
60 Advertising.....	160538	***	*473	*6287	1759	8636	14162	17838	10107	7277	***	39126	23696
61 Pension, prof sh, stock, annuity.	127188	***	*4449	*3086	*6707	*7217	28793	9831	8650	4851	***	5137	39313
62 Employee benefit programs.....	305742	***	*2756	*5616	*6684	9501	23964	24520	14013	9075	***	22479	167882
63 Net loss, noncapital assets.....	9746	***	-	-	*278	*64	*2583	*988	*441	*748	***	707	3663
64 Other deductions.....	2512254	***	109109	*31808	61289	168445	658913	179544	124349	212006	***	162316	668487
65 Total receipts less total deducts..	1232416	***	57750	*21460	31734	68256	283052	118415	156438	127396	***	59225	224264
Constructive taxable income from													
66 related foreign corporations.....	*2936	***	-	-	-	-	-	-	-	*1365	***	-	1417
67 Net income, total.....	1232032	***	57750	*21460	31623	68256	282977	117800	156407	128012	***	57951	225679
68 Net income, Form 1120-A.....	*5	***	*5	-	-	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F.....	*3180	***	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S.....	503488	***	*55303	*15583	*18055	*42376	158046	*40431	*93044	*30896	***	4162	28340
71 Statutory special deductions, total	140644	***	*2277	-	*3714	*2798	35155	*6004	*1	*16762	***	21917	38613
72 Net operating loss deduction....	138199	***	*2277	-	*3683	*2798	34323	*6004	-	*16760	***	21917	37110
73 Dividends received deduction....	2444	***	-	-	*30	-	*832	-	*1	*3	***	-	1503
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax.....	588060	***	*169	*5877	*9855	23081	89775	*71366	63362	80354	***	31871	158885
76 Income tax before credits, total...	196959	***	*25	*882	*1653	5273	28235	*24602	21506	20737	***	11945	63175
77 Regular tax.....	185804	***	*25	*882	*1653	5273	27209	*24233	21492	20331	***	10949	55570
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	***	-	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	***	-	-
80 Alternative minimum tax.....	10618	***	-	-	-	-	*1017	*367	-	*353	***	942	7256
81 Environmental tax.....	538	***	-	-	-	-	*9	*2	*14	*53	***	54	350
82 Foreign tax credit.....	*2453	***	-	-	-	-	-	-	-	*1601	***	-	852
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	***	-	-
85 General business credit.....	*365	***	-	-	-	*164	*20	-	*34	*134	***	-	-
86 Prior year minimum tax credit.....	*1230	***	-	-	-	-	*158	*91	*399	*582	***	-	-
87 Income tax after credits, total....	192911	***	*25	*882	*1653	5109	28057	*24512	21073	18420	***	11945	62323

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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: Drugs, drug
proprietaries, and druggists'
sundries

MINOR INDUSTRY 5129 RETURNS WITH 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.....	2556	*140	*718	*592	*179	*333	395	*68	64	28	21	10	7
2 Total assets.....	18466387	-	*33167	*87977	*75863	*247354	928833	*475048	925188	1090029	1410590	1574322	11618015
3 Cash.....	936238	-	*11215	*20359	*7604	*53090	84289	*37790	111924	104019	51891	174687	279371
4 Notes and accounts receivable....	4934501	-	*6096	*10831	*31680	*130544	337033	*187332	332067	389731	448245	381731	2679212
5 Less: Allowance for bad debts.....	167616	-	-	-	-	-	*8913	*2236	17275	8466	13002	22406	95318
6 Inventories.....	6138689	-	*12720	*34209	*30874	*39385	302960	*135382	292972	287197	536185	222849	4243956
7 U.S. govt. obligations, total....	*333589	-	-	-	-	-	-	-	-	*7041	-	-	326548
8 Tax-exempt securities.....	*26341	-	-	-	-	-	*20529	-	*5812	-	-	-	-
9 Other current assets.....	446028	-	*115	*2315	*74	*10737	47440	*9289	40582	57501	64282	61351	152342
10 Loans to stockholders.....	392063	-	-	*7941	-	*103	*1572	-	-	*1024	476	47552	333396
11 Mortgage and real estate loans...	*38955	-	-	-	-	-	-	-	*976	*33878	230	-	3870
12 Other investments.....	1670210	-	-	*5820	-	*3163	*46229	*33872	31887	87819	53178	133076	1275166
13 Depreciable assets.....	2857684	-	*19066	*22480	*22463	*39403	160445	*96317	129617	211959	261756	458165	1436012
14 Less: Accumulated depreciation	1450008	-	*16662	*18031	*16972	*29156	100185	*31426	54193	107759	116599	236774	722251
15 Depletable assets.....	*21828	-	-	-	-	-	-	-	*21828	-	-	-	-
16 Less: Accumulated depletion...	*13990	-	-	-	-	-	-	-	*13990	-	-	-	-
17 Land.....	91994	-	-	-	-	-	*4960	*2256	*2284	*8664	5749	14397	53684
18 Intangible assets (Amortizable)...	1324336	-	*1110	-	-	*187	*19591	*4489	*23446	*22563	88266	221916	942767
19 Less: Accumulated amortization	225883	-	*222	-	-	*103	*7720	*1086	*3810	*9617	8269	30714	164343
20 Other assets.....	1111429	-	*-272	*2055	*140	-	*20603	*3069	21062	4474	38203	148494	873602
21 Total liabilities.....	18466387	-	*33167	*87977	*75863	*247354	928833	*475048	925188	1090029	1410590	1574322	11618015
22 Accounts payable.....	6110457	-	*9774	*17499	*21695	*108634	268135	*148512	258368	335201	445576	170449	4326613
23 Mort, notes, and bonds under 1 yr	1047512	-	*846	*6250	-	*4951	106398	*13127	180192	80393	157634	103624	394097
24 Other current liabilities.....	1111399	-	*807	*15235	*24215	*42303	62608	*33023	65009	138757	83463	120090	525889
25 Loans from stockholders.....	624906	-	*6414	*3855	-	*56003	*59317	*8626	*17024	*1961	32234	-	439470
26 Mort, notes, bonds, 1 yr or more.	1998196	-	*5659	*2121	-	*3840	28019	*10561	125954	69134	149790	182511	1420608
27 Other liabilities.....	292788	-	-	*19866	-	*3168	*5124	*19	*7416	14142	25180	53874	163999
28 Net worth.....	7281129	-	*9667	*23151	*29953	*28455	399231	*261180	271225	450441	516714	943774	4347339
29 Capital stock.....	883140	-	*5038	*1173	*23243	*1083	221853	*6092	6251	87839	11477	127947	391143
30 Paid-in or capital surplus.....	3319816	-	*4449	*4317	*7535	*13454	*27609	*20605	51702	119110	323764	635297	2111973
31 Retained earnings, appropriated.	*336116	-	-	-	-	-	-	-	-	*178	-	12253	323685
32 Retained earnings-unappropriated	2409730	-	*403	*-1117	*-61	*2976	5178	*71949	101842	120343	98397	177310	1832509
33 Retained earnings (S CORP).....	786757	-	*672	*18778	*-764	*10942	*144593	*163870	*128643	*131276	97880	-	90868
34 Less: Cost of treasury stock..	454429	-	*896	-	-	-	*3	*1336	*17213	*8306	14804	9032	402839
35 Total receipts.....	61731301	*62837	*180227	*279383	*439634	*1200761	3726594	*1873724	2765184	3489494	4824069	2055264	40834130
36 Business receipts.....	60810289	*53246	*180183	*278467	*438536	*1189579	3706292	*1837783	2720727	3405073	4756848	1866609	40376946
37 Interest.....	94945	*1096	*44	*521	*208	*434	1570	*698	5941	8104	2455	9982	63892
38 Interest on govt. obligations....	7304	-	-	-	-	-	*620	*18	*225	*210	434	1881	3917
39 Rents.....	72539	-	-	-	-	-	*60	*48	*368	*120	282	302	71359
40 Royalties.....	211428	-	-	-	-	-	-	-	*4686	8693	494	163835	33720
41 Net S-T cap gain less net LT loss	*19620	-	-	-	-	-	-	*406	*18209	-	-	5	1000
42 Net L-T cap gain less net ST loss	*29643	-	-	-	-	-	-	*13098	*354	*19	-	-	16171
43 Net gain, noncapital assets.....	20769	*7542	-	-	-	-	*67	*77	*476	*229	81	276	12020
44 Dividends, domestic corporations.	9511	-	-	-	-	-	*241	*480	*472	*96	-	168	8053
45 Dividends, foreign corporations..	*22903	-	-	-	-	-	-	-	-	*1690	-	-	21213
46 Other receipts.....	432350	*953	-	*395	*889	*10748	17744	*21116	13727	65276	63456	12206	225838
47 Total deductions.....	60505609	*38972	*175868	*271047	*402946	*1168423	3594691	*1786264	2624989	3310222	4717574	1927830	40486783
48 Cost of goods.....	54211818	*14137	*138585	*192411	*206989	*937131	2708207	*1448543	2033427	2796130	4052542	1468375	38215341
49 Compensation of officers.....	408895	*724	*12319	*22392	*34650	*94480	89861	*22125	40753	25545	23858	15591	26596
50 Salaries and wages.....	1895976	*2628	*3285	*5248	*51604	*50167	247144	*119382	152902	130123	189278	87663	856552
51 Repairs.....	74961	*3	*674	*257	*1081	*3456	6491	*4587	3873	5660	7277	3505	38097
52 Bad debts.....	62105	*82	-	*6678	*319	*2653	8804	*1460	6725	4068	3817	1475	26025
53 Rent paid on business property...	272270	*9933	*3448	*18313	*9577	*9421	39340	*7623	20387	13106	36087	11370	93664
54 Taxes paid.....	268111	*1732	*2153	*4358	*7235	*9470	34766	*12220	27122	20061	36988	18347	93658
55 Interest paid.....	259733	-	*544	*1805	*1128	*1754	14473	*2980	23951	11769	29549	16360	155417
56 Contributions or gifts.....	8279	-	*21	-	*859	*115	*472	*138	*732	*857	1461	734	2891
57 Amortization.....	26716	-	*222	-	-	*527	*2440	*59	*2354	*778	5403	6114	8820
58 Depreciation.....	254268	*62	*930	*494	*2865	*3921	15678	*10887	11224	17401	27450	28803	134553
59 Depletion.....	1	-	-	-	-	-	-	-	-	-	-	-	1
60 Advertising.....	403448	*6	*65	*380	*45900	*4526	33134	*6361	35301	59561	65277	9993	142942
61 Pension, prof sh, stock, annuity.	82717	*51	-	*3500	*2129	*7397	11240	*1695	3006	8477	10881	1027	33313
62 Employee benefit programs.....	159651	*82	-	-	*2164	*2812	10036	*7561	12654	*6504	20554	7336	89949
63 Net loss, noncapital assets.....	5158	-	-	-	-	*41	*128	*211	*62	*173	150	60	4334
64 Other deductions.....	2111502	*9530	*13622	*15210	*36445	*40552	372478	*140432	250517	210008	207002	251077	564628
65 Total receipts less total deducts..	1225692	*23865	*4359	*8336	*36687	*32338	131903	*87460	140195	179271	106495	127434	347347
Constructive taxable income from													
66 related foreign corporations.....	9127	-	-	-	-	-	-	-	-	1315	-	70	7743
67 Net income, total.....	1227516	*23865	*4359	*8336	*36687	*32338	131284	*87443	139970	180376	106061	125624	351173
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*5379	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	443649	*10217	*1519	*8074	*28959	*19070	*90941	*68494	*108599	*62691	37491	-	7595
71 Statutory special deductions, total	76772	*8270	*2149	*218	-	*2725	*5920	*336	*405	*16239	5736	3958	30816
72 Net operating loss deduction....	68358	*8270	*2149	*218	-	*2725	*5751	-	*388	*15791	5736	3919	23411
73 Dividends received deduction....	8414	-	-	-	-	-	*169	*336	*17	*448	-	39	7405
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	707095	*5379	*691	*45	*7728	*10543	34422	*18613	30966	*101446	62835	121666	312762
76 Income tax before credits, total...	251835	*1829	*104	*7	*1952	*2253	10572	*6376	10455	35366	21736	42321	118866
77 Regular tax.....	241558	*1829	*104	*7	*1952	*2253	10567	*6365	10449	*34948	21562	42156	109367
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	*9485	-	-	-	-	-	-	-	-	*316	109	32	9028
81 Environmental tax.....	792	-	-	-	-	-	*5	*11	*6	*101	65	132	472
82 Foreign tax credit.....	18077	-	-	-	-	-	-	-	-	*2773	8	4258	11038
83 U.S. Possessions tax credit.....	1180	-	-	-	-	-	1180	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	4107	-	-	-	-	-	-	-	*103	*249	127	1722	1906
86 Prior year minimum tax credit....	*3790	-	-	-	-	-	-	-	*-0	*139	-	659	2919
87 Income tax after credits, total....	224682	*1829	*104	*7	*1952	*2253	9392	*6303	10351	32204	21601	35682	103004

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	11401	*432	3653	2845	1393	1141	1384	260	217	49	17	5	4
2 Total assets.....	20553532	-	168474	469140	488476	799185	2860732	1761238	3266507	1681482	1194439	939192	6924667
3 Cash.....	1239050	-	50511	62961	93413	83462	323494	59839	228601	188433	78258	24186	45892
4 Notes and accounts receivable....	6237712	-	*31613	150875	154883	272824	951632	505724	1092656	395580	353329	317881	2010716
5 Less: Allowance for bad debts.....	201751	-	-	*4205	*2115	*978	6110	8036	25059	14638	12292	11446	116872
6 Inventories.....	6605184	-	*17416	170172	151927	295246	1013313	848386	1321639	530758	453622	335211	1467495
7 U.S. govt. obligations, total....	*15798	-	-	-	-	-	-	*8074	*7724	-	-	-	-
8 Tax-exempt securities.....	*35424	-	-	-	-	-	-	*31103	*4321	-	-	-	-
9 Other current assets.....	1433367	-	22901	*2432	28574	16555	209019	123497	199300	206248	42949	43420	538472
10 Loans to stockholders.....	128145	-	*6058	*20760	*3466	*20796	37984	*5135	28506	*470	1898	2041	1030
11 Mortgage and real estate loans...	*9583	-	-	-	-	-	*4305	-	*4194	*989	-	95	-
12 Other investments.....	2112812	-	-	*10274	-	*17394	82025	80553	94035	169218	69267	27570	1562476
13 Depreciable assets.....	3060233	-	99248	72065	72952	141401	372033	199967	471449	166173	241433	123241	1100271
14 Less: Accumulated depreciation	1465504	-	61771	43374	50725	70291	200237	117658	211615	69578	124429	47860	467967
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	176957	-	-	-	-	*14316	*33889	*6014	22257	*825	17526	2022	80107
18 Intangible assets (Amortizable)...	467134	-	*499	*25509	*3500	*4896	38749	*12751	10008	*57217	33674	138445	141885
19 Less: Accumulated amortization	146824	-	*378	*1867	*184	*951	9088	*12326	2347	*11356	8179	25742	74407
20 Other assets.....	846211	-	*2377	3539	*32785	4514	9722	26288	20489	53419	47382	10128	635570
21 Total liabilities.....	20553532	-	168474	469140	488476	799185	2860732	1761238	3266507	1681482	1194439	939192	6924667
22 Accounts payable.....	4137989	-	*15117	136474	151274	328061	848364	641101	690253	238775	179304	196091	713174
23 Mort, notes, and bonds under 1 yr	2765417	-	*9592	*29748	*14784	76496	382073	151990	645859	242666	221376	130085	860748
24 Other current liabilities.....	1975056	-	10407	24673	36011	27153	142659	195237	319755	281043	59318	111159	767641
25 Loans from stockholders.....	960020	-	*17651	174627	55314	65222	325039	74938	134014	*55828	28950	24771	3667
26 Mort, notes, bonds, 1 yr or more.	2017086	-	*16197	*50439	*35773	84474	263002	168910	239290	*93690	127457	208911	728945
27 Other liabilities.....	300479	-	*-0	*274	*2728	*268	*43459	*5196	15148	*37613	17929	76820	101044
28 Net worth.....	8397486	-	99510	52906	192592	217511	856136	523865	1222188	731868	560105	191355	3749449
29 Capital stock.....	861471	-	23122	45400	50065	78753	175601	35219	52856	68674	19384	40024	272373
30 Paid-in or capital surplus.....	877214	-	*26468	*19665	*4959	*12706	93641	*29249	151761	140413	75359	127179	195815
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	5116957	-	35942	-41545	90927	82281	245693	157878	382589	146815	171940	-40081	3884517
33 Retained earnings (S CORP).....	2235553	-	*25394	*29386	*46640	64583	368976	303999	647048	381401	303891	64234	-
34 Less: Cost of treasury stock...	693710	-	*11415	-	-	*20812	*27775	*2480	*12067	*5436	10468	-	603257
35 Total receipts.....	52307697	*331443	946436	1591531	2324823	2835423	9338359	4643866	8615442	3313126	2011120	1703634	14652494
36 Business receipts.....	51247969	*318349	870907	1577515	2319196	2827942	9287462	4498615	8544645	3235186	1979396	1675404	14113352
37 Interest.....	189410	*3395	*407	*2366	*1366	1418	7959	*5721	8258	4951	4677	1716	147175
38 Interest on govt. obligations....	8666	-	-	*774	-	*165	*130	*1615	*670	*3130	2084	-	98
39 Rents.....	29245	-	-	-	*1527	-	*81	*1133	*1876	*19	8751	227	15632
40 Royalties.....	75258	-	-	-	-	-	*236	-	*13191	*7106	1505	2302	50918
41 Net S-T cap gain less net LT loss	*6557	-	-	-	-	-	*2100	*4457	-	-	-	-	-
42 Net L-T cap gain less net ST loss	10331	-	-	-	-	*115	*343	*3370	*172	*7	6322	2	-
43 Net gain, noncapital assets.....	2896	-	-	-	-	*169	*755	*11	*554	*67	27	2	1312
44 Dividends, domestic corporations.	*3456	-	-	-	-	-	*1784	*141	*167	-	-	1	1363
45 Dividends, foreign corporations..	*196649	-	-	-	-	-	-	-	-	*1372	-	-	195277
46 Other receipts.....	537259	*9699	*75122	*10875	*2734	5614	37508	128803	45910	61288	8358	23980	127368
47 Total deductions.....	50016797	*316297	851810	1532128	2294727	2795766	9107219	4518688	8327663	3167232	1837443	1623301	13644522
48 Cost of goods.....	39240832	*219311	363010	1028080	1812155	2266258	7276520	3580643	6689811	2362492	1363738	1051003	11227810
49 Compensation of officers.....	1234988	*8310	134841	103009	83986	74657	261818	126254	241662	110907	32393	21410	35742
50 Salaries and wages.....	2440842	*4122	*86354	105950	107530	129121	390899	239272	447474	185567	123076	92793	528683
51 Repairs.....	80459	*306	*4419	4412	*2750	2543	11303	6727	9429	5516	3450	4891	24714
52 Bad debts.....	126256	-	*236	*6714	*4703	3862	20619	5937	13183	10276	4247	3796	52683
53 Rent paid on business property...	573205	*1652	48915	56714	49575	35188	99470	54500	84153	37886	18755	21928	64469
54 Taxes paid.....	934202	*31894	22242	34237	27296	23434	187656	60997	144152	98600	50813	19858	233024
55 Interest paid.....	617058	*3602	*1586	19412	6056	23807	105022	57537	108539	45368	27642	32075	186412
56 Contributions or gifts.....	15739	*83	*20	*217	*39	*527	544	*349	1280	*414	1852	1240	9173
57 Amortization.....	19229	*94	*89	*97	*624	*298	2716	*59	1944	3937	2007	4711	2653
58 Depreciation.....	253380	*26	7873	7995	5754	9539	38929	15543	38944	17464	16612	13744	80958
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	650360	16	10470	4320	24442	18658	23464	36045	41462	71716	22663	70414	326689
61 Pension, prof sh, stock, annuity.	91828	-	*5643	*1207	*3325	*6967	14061	4498	10879	5046	4070	1935	34197
62 Employee benefit programs.....	146568	*358	*5417	*7951	*8657	9797	20936	13205	26063	11916	12574	11140	18554
63 Net loss, noncapital assets.....	6994	-	-	-	-	-	*239	*26	2766	*20	990	193	2759
64 Other deductions.....	3584858	*46524	160695	151814	157836	191111	653024	317095	465920	200106	152561	272170	816000
65 Total receipts less total deducts..	2290900	*15147	94627	59402	30096	39657	231140	125178	287779	145894	173677	80333	1007972
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	*221768	-	-	-	-	-	-	-	-	*6211	-	-	215558
67 Net income, total.....	2504003	*15147	94627	58628	30096	39492	231010	123564	287109	148974	171593	80333	1223432
68 Net income, Form 1120-A.....	*1134	-	*1134	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*6844	-	*6844	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	760914	*1793	*87158	*33320	*10594	22364	135318	71871	197145	99702	100368	1282	-
71 Statutory special deductions, total	93708	*5764	*1982	*6120	*4370	*3322	*34685	*5497	*7632	*5974	-	1920	16443
72 Net operating loss deduction....	89982	*5764	*1982	*6120	*4370	*3322	*33436	*5384	*7515	*4755	-	1919	15414
73 Dividends received deduction....	*3726	-	-	-	-	-	*1249	*113	*117	1219	-	1	1028
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1649731	*7590	*5487	*19188	15132	13806	61007	46196	82332	*43648	71225	77131	1206989
76 Income tax before credits, total...	561066	*2397	*823	*2937	1638	2135	17014	15493	27920	15227	24356	27062	424065
77 Regular tax.....	558912	*2360	*823	*2878	2434	1872	16731	15493	27862	*14829	24289	26944	422398
78 Personal holding company tax....	*59	-	-	*59	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	709	-	-	-	-	-	*278	-	*41	*362	-	28	-
81 Environmental tax.....	1667	-0	-	-	-	-	*4	-	*17	*36	67	90	1451
82 Foreign tax credit.....	*142539	-	-	-	-	-	-	-	*72	*2693	50	164	139560
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	1028	-	-	-	-	-	-	-	-	-	351	-	677
86 Prior year minimum tax credit....	*550	-	-	-	-	-	*34	*5	-	-	510	-	-
87 Income tax after credits, total....	416950	*2397	*823	*2937	1638	2135	16980	15487	27848	12534	23445	26898	283828

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	4364	***	*936	*768	643	736	988	135	98	33	7	***	7
2 Total assets.....	43352736	***	*47368	*148426	256558	559364	2271478	883701	1522250	1182510	520162	***	34135412
3 Cash.....	2297501	***	*8155	*23222	63943	99934	203391	86434	114809	65473	16605	***	1563803
4 Notes and accounts receivable....	15627704	***	-	*53142	66398	152980	785049	316212	417547	264579	138115	***	12986542
5 Less: Allowance for bad debts.....	115672	***	-	-	-	-	6732	*2053	7591	*3866	2394	***	89675
6 Inventories.....	7638352	***	-	*9399	*36948	90151	644875	190507	355288	374855	239871	***	5230339
7 U.S. govt. obligations, total....	45887	***	-	-	-	-	*18542	*94	*2023	*9784	657	***	13720
8 Tax-exempt securities.....	*13835	***	-	-	-	*13835	-	-	-	-	-	***	-
9 Other current assets.....	1976432	***	*24752	*427	*1785	16875	67303	64189	185427	75231	12630	***	1040644
10 Loans to stockholders.....	93771	***	-	*21510	*4572	*7841	*27971	*11364	*10182	*3437	-	***	6894
11 Mortgage and real estate loans...	*70582	***	-	-	-	-	*13420	*1076	-	335	-	***	55751
12 Other investments.....	9485961	***	-	*27413	-	*53753	65820	*58883	75874	138857	2363	***	8922740
13 Depreciable assets.....	12833727	***	*54809	*25937	184795	348823	1136280	372442	594619	402615	168488	***	9178676
14 Less: Accumulated depreciation	7640716	***	*40348	*18426	114463	235890	777636	232749	326346	205311	79755	***	5419954
15 Depletable assets.....	*48585	***	-	-	-	*140	*3353	-	-	*30	-	***	45061
16 Less: Accumulated depletion...	*19179	***	-	-	-	-	*671	-	-	*30	-	***	18478
17 Land.....	449995	***	-	-	*3721	*7421	60099	37998	70576	51719	4741	***	180654
18 Intangible assets (Amortizable)...	174795	***	-	*5481	*331	*11385	12907	*2402	8615	*29563	12413	***	73034
19 Less: Accumulated amortization	53695	***	-	*300	-	*1664	1194	*1855	5217	*19367	3465	***	18704
20 Other assets.....	424872	***	-	*623	*8528	*-6220	18700	*-21244	26443	-5394	9894	***	384367
21 Total liabilities.....	43352736	***	*47368	*148426	256558	559364	2271478	883701	1522250	1182510	520162	***	34135412
22 Accounts payable.....	13242201	***	-	*11820	*39998	94144	681978	262213	364664	212287	74783	***	10980260
23 Mort, notes, and bonds under 1 yr	8658938	***	-	*33336	*29531	33213	311573	167713	241091	297442	187251	***	6913061
24 Other current liabilities.....	1640009	***	*12115	*924	*5877	36009	179628	102260	150961	70216	40863	***	876759
25 Loans from stockholders.....	240691	***	*75428	*8864	*1090	*14608	58226	*1922	*26499	*44168	1042	***	7801
26 Mort, notes, bonds, 1 yr or more.	4881383	***	*2572	*4398	*32841	*74575	225429	74411	184860	157981	27739	***	3867069
27 Other liabilities.....	1043444	***	-	*19484	*12921	*1408	32361	*10335	23059	*23115	15806	***	854359
28 Net worth.....	13646072	***	*-42746	*69599	134299	305407	782283	264847	531115	377301	172679	***	10636103
29 Capital stock.....	1120519	***	*13394	*200419	31152	39815	115003	39591	32621	105289	17499	***	478447
30 Paid-in or capital surplus.....	2928427	***	*5072	*13063	*8462	*2486	57307	*25560	133575	136380	124826	***	2254411
31 Retained earnings, appropriated.	*16948	***	-	-	-	-	*11047	*3273	-	-	-	***	2628
32 Retained earnings-unappropriated	8845634	***	-	*-157729	103135	239014	402939	133820	271987	70792	10400	***	7693820
33 Retained earnings (S CORP).....	797090	***	*-61212	*21149	-	*27505	213452	*70209	*102023	*67305	20037	***	211773
34 Less: Cost of treasury stock...	62546	***	-	*7302	*8451	*3614	*17466	*7607	*9092	*2466	83	***	4975
35 Total receipts.....	101319790	***	*1234203	*775806	1335682	3231260	12187071	3445465	5444916	4942056	1995129	***	58609274
36 Business receipts.....	98355676	***	*1231705	*695532	1328227	3145494	12074223	3390146	5365142	4890129	1990607	***	56189380
37 Interest.....	1015203	***	-	*3307	*1708	7591	13575	4564	11542	10011	1493	***	922796
38 Interest on govt. obligations....	*21505	***	-	-	-	*2514	-	-	*1	*129	-	***	18862
39 Rents.....	265026	***	-	*124	*629	-	*1638	*1398	5246	*1900	106	***	250827
40 Royalties.....	5173	***	-	*55	-	*342	*296	*1352	*205	*464	179	***	2280
41 Net S-T cap gain less net LT loss	*25001	***	-	-	-	-	-	-	-	*7	-	***	24994
42 Net L-T cap gain less net ST loss	76348	***	-	*2215	*361	-	*2405	-	*4695	*3300	-	***	63090
43 Net gain, noncapital assets.....	155567	***	*915	*843	*1753	*466	14511	*1256	1654	*2418	228	***	130903
44 Dividends, domestic corporations.	39127	***	-	-	-	*577	*72	-	*80	*68	-	***	37286
45 Dividends, foreign corporations..	*97385	***	-	-	-	-	-	*178	*319	2	-	***	94330
46 Other receipts.....	1263779	***	*1582	*73729	*3005	74275	80351	46570	56034	33627	2515	***	874526
47 Total deductions.....	99703246	***	*1208461	*752909	1317604	3184322	11999142	3385191	5356792	4898608	1961855	***	57574363
48 Cost of goods.....	91367823	***	*1038792	*645030	1115627	2837333	10713721	3146327	4906508	4606633	1821045	***	52791674
49 Compensation of officers.....	501306	***	*6247	*6443	*24329	57323	161852	38480	53314	10990	6412	***	120875
50 Salaries and wages.....	1549073	***	*7295	*9863	*35823	79691	370347	57631	115303	81879	27206	***	702117
51 Repairs.....	218504	***	*17193	*2018	*10047	14017	46009	13490	14680	6577	2814	***	76612
52 Bad debts.....	53827	***	-	*183	*1158	*5549	14065	*3361	6189	*748	562	***	13410
53 Rent paid on business property...	297773	***	*14104	*20419	*10815	15153	53441	6323	18853	19462	4905	***	115517
54 Taxes paid.....	499218	***	*9171	*4743	12697	18673	70440	17254	29689	13679	3812	***	304663
55 Interest paid.....	1365702	***	*1285	*6559	*4242	11392	55819	16835	40496	42262	20300	***	1111159
56 Contributions or gifts.....	13569	***	-	-	*312	*388	787	*372	1680	*155	52	***	9339
57 Amortization.....	13561	***	-	*203	*480	*798	964	*492	*190	*584	585	***	7807
58 Depreciation.....	1019451	***	*8457	*3797	*16982	26707	75170	22790	44992	23607	8283	***	763868
59 Depletion.....	*18757	***	-	-	-	-	*394	-	*33	-	-	***	18330
60 Advertising.....	90011	***	*175	*971	*6561	2905	12943	1987	8307	3441	2091	***	48303
61 Pension, prof sh, stock, annuity.	163854	***	-	-	*1566	*4376	25474	*1956	7116	3011	1456	***	109888
62 Employee benefit programs.....	167036	***	-	*2207	*1859	8450	27047	*5514	17769	5907	1983	***	87651
63 Net loss, noncapital assets.....	3864	***	-	-	*611	-	*1021	-	*975	*949	69	***	9
64 Other deductions.....	2359917	***	*105742	*50471	74497	101566	369646	52377	90700	78724	60280	***	1293141
65 Total receipts less total deducts..	1616544	***	*25742	*22897	18078	46938	187929	60274	88124	43448	33274	***	1034910
Constructive taxable income from													
66 related foreign corporations.....	282132	***	-	-	-	-	-	-	-	-	-	***	282132
67 Net income, total.....	1877171	***	*25742	*22897	18078	44424	187929	60274	88123	43319	33274	***	1298181
68 Net income, Form 1120-A.....	-	***	-	-	-	-	-	-	-	-	-	***	-
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	-	-	***	-
70 Net income, Form 1120S.....	278116	***	*25742	*15622	-	*8385	116408	*33824	*17436	*9737	6363	***	33100
71 Statutory special deductions, total	387284	***	-	*3162	*1231	*6777	25519	*515	*5713	17249	8203	***	298770
72 Net operating loss deduction....	271728	***	-	*3162	*1231	*6373	25469	*337	*5392	*17201	8203	***	187605
73 Dividends received deduction.....	115556	***	-	-	-	*404	*50	*178	*320	*47	-	***	111165
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	***	-
75 Income subject to tax.....	1211778	***	-	*4114	*16847	29262	46002	25935	64974	*16333	18708	***	966313
76 Income tax before credits, total...	414702	***	-	*617	*2678	6487	11832	8475	22749	5957	6646	***	340951
77 Regular tax.....	410336	***	-	*617	*2678	6487	11517	8473	21981	*5553	6361	***	338750
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	***	-
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	***	-
80 Alternative minimum tax.....	2516	***	-	-	-	-	*309	-	*751	*387	267	***	443
81 Environmental tax.....	1850	***	-	-	-	-	*6	*2	*17	*16	19	***	1758
82 Foreign tax credit.....	58688	***	-	-	-	-	-	-	-	-	-	***	58688
83 U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	***	-
84 Nonconventional source fuel credit.	242	***	-	-	-	-	-	-	-	-	-	***	242
85 General business credit.....	15084	***	-	-	-	-	*1235	*172	*107	*475	-	***	13051
86 Prior year minimum tax credit.....	1072	***	-	-	*10	-	-	-	*232	*123	57	***	-
87 Income tax after credits, total....	339616	***	-	*617	*2669	6487	10597	8303	22410	5359	6589	***	268970

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5279	*53	*2153	*396	760	699	937	132	98	28	12	7	3
2 Total assets.....	10754800	-	*83755	*67429	244681	467224	2187283	963675	1574841	948328	877275	1283943	2056368
3 Cash.....	675759	-	*44355	*10283	54442	42149	204499	55805	110942	34740	60848	45801	11895
4 Notes and accounts receivable....	3561475	-	*20346	*44740	97356	230100	1011357	317362	615760	345833	232139	375018	271462
5 Less: Allowance for bad debts.....	52306	-	-	-	*2232	*138	6099	*3821	10361	*4087	4772	8947	11849
6 Inventories.....	2380563	-	*6630	-	*38473	108484	482386	254571	393935	296685	225973	265399	308027
7 U.S. govt. obligations, total....	*2190	-	-	-	-	-	-	-	*2190	-	-	-	-
8 Tax-exempt securities.....	1150	-	-	-	-	-	-	-	-	-	-	1150	-
9 Other current assets.....	294944	-	*2498	*499	*5130	*7907	44817	17307	75235	44134	28428	23981	45009
10 Loans to stockholders.....	125931	-	*890	*416	*9266	*2519	*56796	*40532	*13213	-	2299	-	-
11 Mortgage and real estate loans...	*4618	-	-	-	-	-	*3839	-	-	*357	-	422	-
12 Other investments.....	916386	-	-	*7028	*11946	*9798	56822	33409	77291	76323	147991	125600	370149
13 Depreciable assets.....	3984135	-	*61925	*36951	58656	247282	807612	364934	510764	187699	316195	695608	696509
14 Less: Accumulated depreciation	2071882	-	*53063	*32531	32072	186271	540555	150436	272895	91369	168846	335064	208779
15 Depletable assets.....	*26172	-	-	-	-	-	-	*21624	-	-	-	4548	-
16 Less: Accumulated depletion...	*9397	-	-	-	-	-	-	*8272	-	-	-	1125	-
17 Land.....	138962	-	-	-	-	*1390	18860	*10977	20555	*45285	10255	25138	6501
18 Intangible assets (Amortizable)...	894596	-	*519	*27950	*1964	*2417	51432	*2346	20513	*11761	24397	114006	637291
19 Less: Accumulated amortization	212870	-	*519	*27950	*804	*1095	8374	*1455	11377	*4933	17315	29804	109243
20 Other assets.....	94374	-	*173	*42	*2555	*2683	3890	*8792	29076	*5898	19684	-17817	39397
21 Total liabilities.....	10754800	-	*83755	*67429	244681	467224	2187283	963675	1574841	948328	877275	1283943	2056368
22 Accounts payable.....	2636918	-	*19500	*39342	54097	160949	799344	290731	415801	301404	167601	235092	153057
23 Mort, notes, and bonds under 1 yr	1152381	-	*1014	*1910	*1738	34001	256881	96774	236344	127398	102395	47543	246383
24 Other current liabilities.....	822082	-	*4162	*12459	*17388	24882	123885	52653	150033	88902	94940	87842	164936
25 Loans from stockholders.....	278757	-	*29050	-	*10447	*40617	88700	-	*30596	*63935	2188	13225	-
26 Mort, notes, bonds, 1 yr or more.	1449512	-	*7361	*2072	*13513	*28936	160404	77149	89238	*67031	142176	216789	644844
27 Other liabilities.....	333260	-	*-9	*-0	*8562	*3843	31475	*52624	7773	*18761	24538	51242	134450
28 Net worth.....	4081889	-	*22677	*11645	138936	173997	726593	393744	645056	280897	343437	632209	712697
29 Capital stock.....	650128	-	*4682	*1170	36596	19810	40936	124210	29786	66910	69797	95489	160742
30 Paid-in or capital surplus.....	1044603	-	*3361	-	*2795	*15782	73196	24009	63416	*38217	61592	309256	452980
31 Retained earnings, appropriated.	*20278	-	-	-	-	-	*18177	-	*2101	-	-	-	-
32 Retained earnings-unappropriated	1673998	-	*10571	*6577	64018	*97280	381668	230673	306522	*71351	114559	262887	127891
33 Retained earnings (S CORP).....	902071	-	*4063	*3898	*40839	*60324	279744	*25987	279130	*106370	101715	-	-
34 Less: Cost of treasury stock...	209189	-	-	-	*5312	*19200	67127	*11135	*35899	*1951	4225	35422	28916
35 Total receipts.....	27481614	*91016	*285417	*485099	1139903	1633993	7803070	2550697	4432126	2558434	1863240	2636548	2002070
36 Business receipts.....	27177880	*79981	*282974	*484595	1117005	1607149	7752565	2518896	4385226	2540670	1844961	2605666	1958192
37 Interest.....	52896	*3279	*1639	*380	*1339	*592	6920	6987	4013	*1782	8298	12827	4839
38 Interest on govt. obligations....	*1756	-	-	-	-	-	*80	*53	*1198	-	244	182	-
39 Rents.....	8588	*572	-	-	*7	*440	*3172	*385	*442	*231	504	462	2374
40 Royalties.....	*11667	-	-	-	-	-	-	-	*1250	-	-	5538	4879
41 Net S-T cap gain less net LT loss	*11	-	-	-	-	-	*11	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	22470	*2915	*313	-	*2097	*106	*2692	-	*565	*670	21	89	13000
43 Net gain, noncapital assets.....	14453	*897	-	-	*6439	*14	*1321	*263	1644	*537	33	1563	1742
44 Dividends, domestic corporations.	2520	-	*49	-	*652	-	*2	*789	*93	*10	872	50	3
45 Dividends, foreign corporations..	*4928	-	-	-	-	-	-	-	*531	-	1130	874	2394
46 Other receipts.....	184444	*3371	*441	*125	*12365	*25692	36306	23324	37164	14533	7177	9298	14648
47 Total deductions.....	26654396	*80481	*263387	*478616	1089796	1577035	7615606	2473834	4297314	2493812	1770131	2557482	1956902
48 Cost of goods.....	21417245	*60668	*154406	*379319	771629	1125836	6254821	2068258	3553920	2257460	1494985	2155349	1140595
49 Compensation of officers.....	699779	*3062	*33555	*40117	93278	69397	265573	48203	70648	25719	18691	14385	17150
50 Salaries and wages.....	1471151	*3185	*9106	*11360	60654	127488	371404	101010	247872	72778	68264	134526	263505
51 Repairs.....	93192	*492	*534	*576	*2857	7426	19867	11709	13574	5250	8605	9058	13244
52 Bad debts.....	53773	*3403	-	-	*2685	*1836	15487	*5322	11794	*1172	594	2346	9134
53 Rent paid on business property...	214117	*181	*9647	*7351	14268	35110	49259	16343	34014	6572	9602	14516	17254
54 Taxes paid.....	305981	*1369	*5607	*7872	14962	25061	84937	32274	45868	16258	17872	23784	30118
55 Interest paid.....	233538	*347	*676	*518	*3918	11245	45813	17919	32077	13946	22901	30988	53188
56 Contributions or gifts.....	5748	*13	*11	-	*481	*214	1194	708	923	*35	1299	333	538
57 Amortization.....	47904	*10	*322	*3	*185	*278	4651	*384	1263	*465	2866	4026	33450
58 Depreciation.....	341946	*3316	*4891	*4112	10400	12962	58374	38607	43838	16641	28620	52663	67523
59 Depletion.....	*2727	-	-	-	-	-	-	*936	-	-	-	1150	641
60 Advertising.....	211403	*82	*246	*162	*3466	3565	11749	3545	4449	953	8118	6850	168217
61 Pension, prof sh, stock, annuity.	111572	*441	*7905	-	*7612	*2240	31377	*14709	19829	*5379	7061	7974	7045
62 Employee benefit programs.....	137466	*116	*1420	-	*7928	*10563	30152	9630	21769	8696	9405	18632	19155
63 Net loss, noncapital assets.....	8770	*235	-	-	-	*6513	*509	-	*150	*1150	98	116	-
64 Other deductions.....	1298084	*3561	*42967	*19321	95472	143816	364435	103769	195323	61339	71150	80786	116145
65 Total receipts less total deducts..	827218	*10535	*22030	*6483	50107	56957	187464	76863	134813	64622	93109	79067	45168
Constructive taxable income from													
66 related foreign corporations.....	6104	-	-	-	-	-	-	-	-	-	4805	450	849
67 Net income, total.....	831566	*10535	*22030	*6483	50107	56957	187384	76810	133614	64622	97671	79335	46017
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*4080	*4080	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	303489	-	*19966	*4841	*31819	*37724	75766	*21906	50062	*28716	32689	-	-
71 Statutory special deductions, total	77505	*2546	*1508	*1198	*3201	*888	*10655	*592	*2132	*6403	21670	18662	8050
72 Net operating loss deduction....	75801	*2546	*1473	*1198	*2744	*888	*10654	*40	*1606	*6395	21581	18628	8047
73 Dividends received deduction....	1705	-	*34	-	*457	-	*2	*552	*526	*8	89	35	3
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	450572	*7988	*557	*445	*15088	*18345	100963	54312	81420	*29502	43312	60673	37967
76 Income tax before credits, total...	147877	*2471	*83	*67	*2527	*3237	30502	18403	27725	*10160	14881	24305	13517
77 Regular tax.....	143808	*2471	*83	*67	*2527	*3237	30491	18179	27711	*10025	14741	21003	13273
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	3803	-	-	-	-	-	*10	*225	-	*114	70	3203	181
81 Environmental tax.....	266	-	-	-	-	-	-	-	*14	*21	70	98	63
82 Foreign tax credit.....	*3840	-	-	-	-	-	-	-	*107	-	1678	506	1548
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	*2366	-	-	-	*305	-	*319	-	-	*214	1351	-	177
86 Prior year minimum tax credit....	*3083	-	-	-	*68	-	-	*31	-	-	896	1073	1015
87 Income tax after credits, total....	138589	*2471	*83	*67	*2154	*3237	30183	18372	27619	*9946	10956	22725	10776

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	7703	*62	*1852	*867	931	1086	2274	354	182	52	19	11	11
2 Total assets.....	197367937	-	*82895	*137846	328272	777860	4774396	2511407	2793722	1782801	1293106	1524810	181360822
3 Cash.....	1974639	-	*39858	*48925	83046	137468	629969	260706	187999	93859	43215	85267	364326
4 Notes and accounts receivable....	9962406	-	*27399	*34593	94296	227622	1408128	687858	753898	511948	448604	412369	5355692
5 Less: Allowance for bad debts.....	81936	-	-	-	-	-	26987	7620	7851	3657	3770	8038	24014
6 Inventories.....	14638879	-	*258	*8506	39099	103681	614108	385194	238556	231948	204116	128259	12685155
7 U.S. govt. obligations, total....	*39761832	-	-	-	-	*2290	*4030	*52322	*4970	-	5363	-	39692856
8 Tax-exempt securities.....	*1456177	-	-	-	-	-	*34038	-	*10551	-	-	13524	1398064
9 Other current assets.....	97001375	-	*152	*1415	27477	24418	113877	48188	104677	19636	50871	115451	96495212
10 Loans to stockholders.....	172220	-	*10950	-	*827	20748	46528	*14334	18533	*2280	270	3105	54646
11 Mortgage and real estate loans...	450206	-	-	-	-	*631	*26181	*5112	*28265	*8514	12281	83970	285252
12 Other investments.....	19767154	-	-	-	*10632	57568	192745	98182	217961	192396	197815	125349	18674507
13 Depreciable assets.....	15427592	-	*49855	*167928	230693	589447	3827041	1935560	1905382	983625	386337	508911	4842814
14 Less: Accumulated depreciation	7804693	-	*45731	*134852	168495	456668	2464342	1188724	989918	445647	174279	224553	1511484
15 Depletable assets.....	5122865	-	-	-	-	-	*1589	*6	*5310	-	23156	137432	4955372
16 Less: Accumulated depletion....	*2539234	-	-	-	-	-	-	*5	*2503	-	12868	29118	2494740
17 Land.....	1171797	-	-	*9822	*7382	35064	278186	183538	270073	140837	37000	55356	154541
18 Intangible assets (Amortizable)...	703110	-	*415	*2108	*885	*31984	69076	35139	56371	29297	46537	46569	384729
19 Less: Accumulated amortization	313753	-	*152	*599	*325	*14919	35018	14349	30390	*8888	9202	7904	192008
20 Other assets.....	497300	-	*-110	-	*2755	18526	55248	15967	21837	26654	37659	78862	239903
21 Total liabilities.....	197367937	-	*82895	*137846	328272	777860	4774396	2511407	2793722	1782801	1293106	1524810	181360822
22 Accounts payable.....	9442311	-	*290	*40772	58476	164539	1070443	603407	646972	422682	359651	435364	5639716
23 Mort, notes, and bonds under 1 yr	26232378	-	*5333	*3936	*4257	48271	292730	256465	261987	206984	186178	103384	24862853
24 Other current liabilities.....	107817333	-	*295	*16631	18972	30543	398067	178796	204289	203970	59237	93028	106613504
25 Loans from stockholders.....	601239	-	*18929	*1307	*10136	*22627	345235	45351	66867	*9629	72896	3830	4432
26 Mort, notes, bonds, 1 yr or more..	21904899	-	*53903	*9830	58106	72440	597152	329870	540898	395463	277573	209802	19359862
27 Other liabilities.....	6206605	-	-	-	*513	*15894	44047	34659	64718	34439	11549	114294	5886494
28 Net worth.....	25163172	-	*4145	*65371	177813	423546	2026721	1062858	1007992	509634	326023	565107	18993962
29 Capital stock.....	2317377	-	*20243	*23181	34326	60009	238487	78796	55188	14406	35167	46105	1711468
30 Paid-in or capital surplus.....	11476100	-	*30951	*200657	*12137	*122874	97677	64068	144280	48312	118194	130492	10506459
31 Retained earnings, appropriated..	*55485	-	-	-	-	-	*29991	*3833	*999	*19808	854	-	-
32 Retained earnings-unappropriated	12381382	-	*-44371	*11207	157981	279695	935657	572268	477088	283446	94962	269975	9343474
33 Retained earnings (S CORP).....	1843182	-	*3810	*-169674	*18577	*25608	847845	356626	372713	163401	76851	147426	-
34 Less: Cost of treasury stock..	2910353	-	*6488	-	*45207	*64641	129236	*12733	42276	19739	5	28890	2567439
35 Total receipts.....	122348792	*8465813	*1915436	*657777	2524325	3882207	25518524	11458346	13947543	7071392	5538329	4819247	36549853
36 Business receipts.....	112674983	*8458066	*1903883	*656686	2486247	3839941	25295919	11353643	13796833	7003798	5496964	4729496	27653507
37 Interest.....	7432375	*3365	*298	*549	*2931	8855	21704	15328	16102	7535	11876	10711	7333121
38 Interest on govt. obligations....	82869	-	-	-	-	-	*2091	*1459	2371	*590	61	1469	74829
39 Rents.....	266951	375	-	-	*228	*2757	45862	24035	38809	9283	9603	6984	129014
40 Royalties.....	8798	-	-	-	-	-	*4264	*113	-	-	90	1	4330
41 Net S-T cap gain less net LT loss	24582	-	-	-	-	-	-	*146	*418	*-0	1475	4160	18383
42 Net L-T cap gain less net ST loss	629550	-	*9995	-	*9080	*2540	12435	*1391	15653	*10121	562	9687	558086
43 Net gain, noncapital assets.....	114250	-	-	-	*1392	*2511	8356	5035	5903	7074	1190	24818	57972
44 Dividends, domestic corporations..	30436	-	-	-	*381	*6692	*353	*271	*132	*132	-0	959	21648
45 Dividends, foreign corporations..	*217200	-	-	-	-	-	-	*43	-	-	-	758	216400
46 Other receipts.....	866797	*4006	*1259	*542	*24447	25223	121201	56844	71141	32859	16507	30203	482565
47 Total deductions.....	120143406	*8364286	*1877497	*632242	2494226	3820482	25173340	11282094	13774789	6964394	5497405	4759724	35502926
48 Cost of goods.....	99414345	*8242690	*1605874	*481982	2019092	3212144	21931091	9682683	12426097	6350630	5116094	4331013	24014957
49 Compensation of officers.....	719732	1753	*18859	*20097	45790	87267	263203	117179	57513	33679	11986	28143	34263
50 Salaries and wages.....	3508669	31063	*57364	*23330	125250	92808	836063	485872	411187	198766	116755	113322	1016891
51 Repairs.....	424703	*30	*1547	*2454	21288	10358	148608	80455	56644	22756	13349	13341	53873
52 Bad debts.....	103187	*90	-	*180	*2330	2578	43139	9924	8972	6326	3285	20333	6030
53 Rent paid on business property...	648005	*7374	*10633	*14614	*18515	22954	192579	69649	90781	23400	26421	16242	154844
54 Taxes paid.....	1551249	*9612	*9890	*24226	110082	141104	591405	227342	93915	42939	24433	20343	255958
55 Interest paid.....	6265316	*39451	*16868	*1728	3953	13279	94717	50974	68068	37192	29376	29724	5879986
56 Contributions or gifts.....	20940	54	*100	-	*500	*307	2618	1619	1548	763	187	741	12504
57 Amortization.....	54914	*236	*83	*69	*94	*2213	13697	3862	6186	2604	3871	2570	19427
58 Depreciation.....	1139261	4616	*4758	*10213	17854	37972	278222	148678	154531	72072	29814	44630	335901
59 Depletion.....	178933	-	-	-	-	-	*303	*17	-	-	507	9578	168528
60 Advertising.....	118015	*827	*2572	*1842	6869	8061	38818	18789	18570	6437	1613	4530	9086
61 Pension, prof sh, stock, annuity..	125411	2107	-	*767	*4922	*2943	27903	19676	8058	3226	2236	3326	50247
62 Employee benefit programs.....	245195	675	*1168	*2118	7446	11018	42549	22384	23965	16513	6616	9322	101422
63 Net loss, noncapital assets.....	10972	3068	-	-	-	*4620	*150	*158	833	*919	188	532	502
64 Other deductions.....	5614559	*20640	*147781	*48623	110242	170856	668274	342835	347920	146171	110676	112034	3388507
65 Total receipts less total deducts..	2205386	*101527	*37939	*25535	30099	61725	345185	176252	172754	106998	40923	59522	1046927
Constructive taxable income from													
66 related foreign corporations.....	841662	-	-	-	-	-	-	-	-	-	-	38	841624
67 Net income, total.....	2964178	*101527	*37939	*25535	30099	61725	343094	174793	170383	106407	40862	58091	1813723
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	98108	98108	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	458564	-	*18764	*23132	*8393	*14175	185976	83201	61551	28448	15438	19487	-
71 Statutory special deductions, total	185367	*29647	*11827	*2244	*8164	*4117	19475	4274	4109	*7468	3523	17465	73055
72 Net operating loss deduction....	162715	*29647	*11827	*2244	*8164	*3850	14515	*4027	*3882	*7402	3522	16791	56845
73 Dividends received deduction....	22652	-	-	-	-	*266	*4960	*247	*227	*67	-0	675	16210
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2320334	71880	*7348	*159	*13542	43434	137643	87363	104724	70532	21902	21139	1740668
76 Income tax before credits, total...	796693	25942	*1102	*24	*2221	10337	38514	29654	35890	24749	8008	8332	611920
77 Regular tax.....	788735	25149	*1102	*24	*2221	10337	38011	28898	35426	23981	7464	7211	608911
78 Personal holding company tax.....	40	-	-	-	-	-	-	-	-	-	-	-	40
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	5000	158	-	-	-	-	*503	*752	*436	*717	530	1088	816
81 Environmental tax.....	2398	115	-	-	-	-	-	*4	*28	*51	15	33	2153
82 Foreign tax credit.....	*297181	-	-	-	-	-	-	-	-	*6363	48	-	290770
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	*50835	-	-	-	-	-	*35	-	*8	-	-	-	50793
85 General business credit.....	11221	5	-	-	-	*62	*75	-	*188	-	-	159	10732
86 Prior year minimum tax credit....	5278	1073	-	-	-	-	*361	*23	*1237	*722	544	302	1015
87 Income tax after credits, total....	432178	24864	*1102	*24	*2221	10275	38044	29630	34456	17664	7416	7871	258610

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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	Size of Total Assets											
		Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	2854	*17	*208	*451	*264	403	1071	198	165	46	15	***	***
2 Total assets.....	15343080	-	*8989	*67883	*102655	281907	2671753	1479669	2529033	1704310	1016695	***	***
3 Cash.....	1423651	-	*193	*15384	*10489	60393	348099	224640	290591	89017	115283	***	***
4 Notes and accounts receivable....	3191148	-	-	*456	*32937	*43002	374509	220928	519499	479896	216053	***	***
5 Less: Allowance for bad debts.....	42193	-	-	-	*6	*35	*1627	*1521	7257	*2572	2823	***	***
6 Inventories.....	4074418	-	*8095	*25088	*28501	*82952	804720	261614	660782	501965	296328	***	***
7 U.S. govt. obligations, total....	*47614	-	-	*214	-	-	*8395	-	*13094	*12233	3493	***	***
8 Tax-exempt securities.....	*55437	-	-	-	-	-	*1988	*16733	*7436	*3548	183	***	***
9 Other current assets.....	473603	-	-	*1298	*1652	*684	71073	60821	83278	40885	28505	***	***
10 Loans to stockholders.....	208124	-	-	*2651	*151	*2764	111767	*16931	49428	*5856	18576	***	***
11 Mortgage and real estate loans...	456393	-	-	-	-	*192	*11026	*1531	29005	*1184	-	***	***
12 Other investments.....	1603483	-	-	*1243	*2096	*7743	131591	169862	275420	84028	95061	***	***
13 Depreciable assets.....	5755659	-	*6433	*48752	*35928	*178648	1584269	806885	925999	534112	269733	***	***
14 Less: Accumulated depreciation	3549677	-	*5732	*36071	*31178	*131003	1052733	510323	552836	267660	121380	***	***
15 Depletable assets.....	*70838	-	-	-	-	-	-	*66	-	-	-	***	***
16 Less: Accumulated depletion...	64934	-	-	-	-	-	-	-	-	-	-	***	***
17 Land.....	397855	-	-	-	*951	*4227	72479	63958	53404	54834	20991	***	***
18 Intangible assets (Amortizable)...	1140302	-	-	-	*15807	*36468	158092	156504	269568	205564	72562	***	***
19 Less: Accumulated amortization	450794	-	-	-	*3345	*13590	70961	*23018	157836	74988	18679	***	***
20 Other assets.....	552153	-	-	*8868	*8673	*9460	119065	14059	69458	36409	22811	***	***
21 Total liabilities.....	15343080	-	*8989	*67883	*102655	281907	2671753	1479669	2529033	1704310	1016695	***	***
22 Accounts payable.....	2481161	-	-	*7432	*44115	*47102	402405	141483	415717	482942	146831	***	***
23 Mort, notes, and bonds under 1 yr	1425410	-	*2076	*895	*553	*20019	275504	130469	263603	187250	155051	***	***
24 Other current liabilities.....	1495362	-	*782	*5995	*2423	*8633	188664	73394	162993	120330	73987	***	***
25 Loans from stockholders.....	349456	-	-	*5795	*15988	*27844	125619	*45920	50971	*32998	30539	***	***
26 Mort, notes, bonds, 1 yr or more.	2504941	-	*12037	*2467	*5389	*30730	379364	297462	374573	287318	97462	***	***
27 Other liabilities.....	243293	-	-	*59	-	*101	57936	*5432	21858	23806	34967	***	***
28 Net worth.....	6843457	-	*5906	*45240	*34187	147479	1242261	785509	1239317	569666	477858	***	***
29 Capital stock.....	482166	-	*6849	*2486	*27529	15927	140419	45025	71378	34297	10775	***	***
30 Paid-in or capital surplus.....	1036846	-	*12980	*6272	-	*8409	52394	*11387	54286	*18170	79535	***	***
31 Retained earnings, appropriated.	*18948	-	-	-	-	-	*9567	-	9054	-	-	***	***
32 Retained earnings-unappropriated	2635333	-	*15574	*36481	*2026	*68588	603584	*166014	342577	*86866	135539	***	***
33 Retained earnings (S CORP).....	3027665	-	-	-	*4633	*54860	647419	590019	784016	471667	260752	***	***
34 Less: Cost of treasury stock...	357500	-	*10161	-	-	*305	211121	*26935	*21993	*41333	8743	***	***
35 Total receipts.....	46791897	*101422	*159548	*621233	*491030	1332076	10818660	6178336	9255928	5063049	2408001	***	***
36 Business receipts.....	46169392	*101340	*156354	*620423	*479765	*1295415	10751572	6092510	9166619	4978736	2385666	***	***
37 Interest.....	116331	-	-	*628	*420	*566	9782	*5374	5621	*1189	2987	***	***
38 Interest on govt. obligations....	7672	-	-	-	-	*55	*688	*2094	*1567	*1025	619	***	***
39 Rents.....	46411	-	-	-	-	-	*3045	*2152	*2536	370	4093	***	***
40 Royalties.....	*13464	-	-	-	*28	-	-	-	-	-	12	***	***
41 Net S-T cap gain less net LT loss	229	-	-	-	-	-	-	-	-	103	13	***	***
42 Net L-T cap gain less net ST loss	23577	-	-	-	-	*83	*4998	*650	*12038	*251	3912	***	***
43 Net gain, noncapital assets.....	22175	-	-	-	-	*58	11074	1707	2591	1182	3108	***	***
44 Dividends, domestic corporations.	11950	-	-	-	-	-	*668	*256	*1628	*517	24	***	***
45 Dividends, foreign corporations..	8766	-	-	-	-	-	-	-	-	3	-	***	***
46 Other receipts.....	371930	*83	*3193	*182	*10816	*35897	36833	73594	63327	79674	7567	***	***
47 Total deductions.....	45339034	*101123	*159465	*613020	*484495	1281323	10518515	5949764	8926413	4895973	2327151	***	***
48 Cost of goods.....	34997299	*84433	*142140	*437659	*368864	*1021925	8179570	4595242	6969626	3817315	1658326	***	***
49 Compensation of officers.....	611397	-	-	*13584	*11237	*40418	212758	91842	106538	56502	26498	***	***
50 Salaries and wages.....	3586506	*5949	*5744	*69434	*33883	*75462	883897	495917	702080	429015	180208	***	***
51 Repairs.....	192732	*590	*72	*4685	*963	*5338	60679	26533	37956	14937	8577	***	***
52 Bad debts.....	39035	*4	*28	*63	-	*330	4151	3852	4773	3246	1747	***	***
53 Rent paid on business property...	372322	*532	*2219	*15455	*7034	*15272	80046	52513	87972	24428	12352	***	***
54 Taxes paid.....	2055091	*1201	*1549	*10943	*13864	24217	348620	258107	398244	178293	209804	***	***
55 Interest paid.....	371625	*1652	*901	*1078	*1006	*6233	63819	40404	54273	40934	24252	***	***
56 Contributions or gifts.....	10141	-	-	*541	*5	*418	2044	*445	1282	*2410	275	***	***
57 Amortization.....	70822	*1162	-	-	*1033	*2084	9985	9921	14590	11703	4466	***	***
58 Depreciation.....	363419	*420	*322	*2523	*1809	*13086	99030	55163	66800	30954	21372	***	***
59 Depletion.....	*3828	-	-	-	-	-	*3798	-	-	-	-	***	***
60 Advertising.....	409698	*388	*302	*1355	*283	*5574	70712	32456	80122	33522	55875	***	***
61 Pension, prof sh, stock, annuity.	160531	-	-	*951	*1550	*1388	47136	15715	34281	17095	5168	***	***
62 Employee benefit programs.....	340392	*1118	-	*6168	*5863	*5861	71888	51869	61480	38793	12076	***	***
63 Net loss, noncapital assets.....	5597	-	-	*706	-	*21	*2252	*260	*403	*6	589	***	***
64 Other deductions.....	1748601	*3674	*6188	*47874	*37102	63696	378129	219526	305993	196820	105564	***	***
65 Total receipts less total deducts..	1452863	*300	*83	*8213	*6535	50753	300145	228572	329514	167076	80850	***	***
Constructive taxable income from													
66 related foreign corporations....	40	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	1445231	*300	*83	*8213	*6535	50698	299457	226478	327947	166051	80231	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	*88	*88	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	941474	-	-	-	*2191	*38255	196122	214402	260268	124829	43514	***	***
71 Statutory special deductions, total	57354	*212	*83	*2664	*2429	*3157	*12636	*1905	*1862	*6893	3824	***	***
72 Net operating loss deduction.....	45111	*212	*83	*2664	*2429	*3157	*12169	*1726	*234	*6531	3807	***	***
73 Dividends received deduction....	12243	-	-	-	-	-	*467	*179	*1628	*362	17	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	447585	*88	-	*5549	*1914	*9285	90734	*10240	65906	35316	32893	***	***
76 Income tax before credits, total...	150130	*543	-	*1011	*287	*1644	27919	*3276	22481	13242	11274	***	***
77 Regular tax.....	147306	*31	-	*1011	*287	*1644	27559	*3276	22356	11996	11241	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	*865	-	-	-	-	-	*343	-	*60	*197	-	***	***
81 Environmental tax.....	378	-	-	-	-	-	*18	-	*22	*22	33	***	***
82 Foreign tax credit.....	43	-	-	-	-	-	-	-	-	-	-	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	*1360	-	-	-	*248	-	-	-	*816	-	70	***	***
86 Prior year minimum tax credit.....	*1238	-	-	-	-	-	*27	*204	-	-	241	***	***
87 Income tax after credits, total....	147489	*543	-	*1011	*39	*1644	27893	*3072	21664	13242	10962	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	23694	307	9142	5032	2467	2409	3372	500	331	67	43	12	13
2 Total assets.....	41099931	-	316017	846679	867402	1695687	6505302	3487644	4931476	2345780	3068262	1689438	15346244
3 Cash.....	2837004	-	119549	194610	130132	174939	677261	281385	257842	190380	227639	313408	269859
4 Notes and accounts receivable....	12449194	-	33987	208966	273095	605691	2128501	1071851	1790129	806745	943871	368230	4218129
5 Less: Allowance for bad debts.....	195399	-	*310	-	-	*1190	22688	23025	36130	15636	30620	11482	54319
6 Inventories.....	10696500	-	60948	129080	192480	417999	1887333	1106066	1567290	594028	880255	538397	3322623
7 U.S. govt. obligations, total....	95246	-	-	*22461	-	-	*59519	*8132	*4647	-	488	-	-
8 Tax-exempt securities.....	256281	-	-	-	*9196	-	*14892	*18223	*4606	*39217	75160	81608	13379
9 Other current assets.....	2055496	-	*6148	48572	34528	29943	304292	163593	174334	168441	232981	56477	836188
10 Loans to stockholders.....	492141	-	*25152	*34359	76237	54053	40176	60025	61398	*5605	3253	11502	120381
11 Mortgage and real estate loans...	193900	-	-	-	*1902	*3103	*3242	-	*10	*997	2403	696	181547
12 Other investments.....	3006337	-	*14332	*29203	*30272	81735	322384	173802	371028	159084	146968	36367	1641160
13 Depreciable assets.....	11916651	-	179807	1056038	289336	816301	1971581	1110896	1151466	480379	662706	429425	3768717
14 Less: Accumulated depreciation	6192924	-	123170	931334	188274	546838	1154158	587070	662005	254658	311433	191194	1242790
15 Depletable assets.....	*10176	-	-	-	-	-	*9425	-	-	-	583	-	168
16 Less: Accumulated depletion...	*9019	-	-	-	-	-	*8607	-	-	-	412	-	-
17 Land.....	1564499	-	*627	*23273	*17670	50178	96704	36574	56717	37799	46723	27049	1171185
18 Intangible assets (Amortizable)...	1247084	-	*1835	*37038	19926	13752	115783	42168	176603	127287	163790	25844	523058
19 Less: Accumulated amortization	355361	-	*762	*6349	9891	*2718	37447	27299	68234	24782	45717	10154	122007
20 Other assets.....	1032123	-	-2125	*763	-9208	-1262	97109	52323	81776	30893	69623	13264	698966
21 Total liabilities.....	41099931	-	316017	846679	867402	1695687	6505302	3487644	4931476	2345780	3068262	1689438	15346244
22 Accounts payable.....	10304661	-	55382	206155	184090	434330	1519634	835574	1293140	517941	595906	410116	4253203
23 Mort, notes, and bonds under 1 yr	4617351	-	*21220	59289	60107	194430	744568	476631	789334	326868	614233	18972	1311697
24 Other current liabilities.....	3425784	-	39239	27273	49258	91973	367993	360548	445346	264524	292809	152924	1353898
25 Loans from stockholders.....	1114892	-	66088	100543	44867	110137	357766	178543	123994	*2131	66137	44	64642
26 Mort, notes, bonds, 1 yr or more.	6691070	-	*315525	156188	58727	170489	710068	332442	603675	274498	313641	193804	3562014
27 Other liabilities.....	1167972	-	*1432	*11312	*49272	14124	93354	205193	57525	29827	45728	139150	521056
28 Net worth.....	13778200	-	-182868	285919	421082	680203	2731918	1098712	1618463	929992	1140618	774428	4279734
29 Capital stock.....	1396521	-	-106722	47802	78123	86289	261630	85494	103033	76482	110928	76415	381603
30 Paid-in or capital surplus.....	4428408	-	*76505	*64752	*103553	23656	282539	53721	333270	292927	214834	179071	2803581
31 Retained earnings, appropriated.	*103098	-	-	-	-	*23833	*41693	*33120	*4451	-	-	-	-
32 Retained earnings-unappropriated	4999014	-	-408862	134227	199334	457425	1237268	563583	660849	285001	379062	253010	1238117
33 Retained earnings (S CORP).....	3313294	-	45546	47263	*64842	117358	1005318	379112	578863	*309377	460966	272670	31978
34 Less: Cost of treasury stock..	462135	-	*2780	*8125	*24770	*10359	96529	16318	62004	*33795	25173	6739	175545
35 Total receipts.....	113980927	982707	3103880	3353613	3962378	5540570	22906253	9377250	14977619	7201219	6579111	2901416	33094912
36 Business receipts.....	112108686	923554	2962515	3290973	3936036	5281914	22691864	9268269	14813748	7059650	6484816	2848959	32546388
37 Interest.....	285676	*1335	*1352	*4169	5230	10396	26190	17182	19070	23051	24979	8249	144472
38 Interest on govt. obligations....	15392	-	-	-	*579	*216	*549	*534	1729	*635	5422	3697	2032
39 Rents.....	58498	*7	*700	*830	-	*938	7585	*1800	3009	*3546	8254	22	31806
40 Royalties.....	59681	-	-	-	-	-	*29442	*191	*1849	-	1066	69	27065
41 Net S-T cap gain less net LT loss	21289	*1444	-	-	-	-	*17986	*111	*259	2	-	-	1487
42 Net L-T cap gain less net ST loss	107176	*6469	-	-	-	-	*7775	*1950	15486	*28155	7625	77	22913
43 Net gain, noncapital assets.....	70393	*30192	*2324	*11482	*5919	*1400	5899	712	2098	8470	812	96	989
44 Dividends, domestic corporations.	9526	*173	*208	*513	-	*1640	*2386	*1492	*1073	*649	129	74	1190
45 Dividends, foreign corporations..	47565	-	-	-	-	*655	*454	-	*87	*6413	697	9910	29349
46 Other receipts.....	1197046	*19531	135609	37521	7245	243351	116124	85009	119213	70649	45311	30264	287220
47 Total deductions.....	110501594	9228687	2905909	3179682	3849511	5375847	22301719	9077809	14514208	6928366	6237802	2719532	32488342
48 Cost of goods.....	89146370	717767	1741923	2385097	2865465	3709439	18141745	6947371	11837056	5679009	4992270	1714101	28415126
49 Compensation of officers.....	2092825	*9995	318829	116781	231018	193095	594578	179513	226126	50436	75999	39591	56863
50 Salaries and wages.....	6447560	73963	265375	135372	248611	489713	1105659	624715	836998	338485	347231	256465	1724973
51 Repairs.....	319729	*3384	9834	20839	10691	32845	74083	32508	38212	17321	13458	13525	53029
52 Bad debts.....	208523	*1892	-	*3054	*3165	14001	42748	22837	35984	17032	18277	5888	43645
53 Rent paid on business property...	1010456	*11305	67053	60780	42098	87333	221421	79277	119295	52493	41799	46512	181090
54 Taxes paid.....	1349964	11957	56108	53278	66337	83791	378831	106968	136581	76547	89020	36435	254110
55 Interest paid.....	915201	*12503	7002	19198	12827	37252	146145	90275	123334	63603	80377	15558	307128
56 Contributions or gifts.....	49113	*297	*158	*215	924	877	2886	1942	3687	4581	2859	497	30189
57 Amortization.....	91074	*568	*1045	*3101	3259	*487	9316	6736	15820	1312	12557	2500	34375
58 Depreciation.....	903458	*5781	14301	28944	29822	72030	174383	80908	91521	41901	64208	35573	264087
59 Depletion.....	*636	-	-	-	-	-	-	-	-	*40	-	-	596
60 Advertising.....	650499	5514	8411	14299	29014	30785	65303	67777	151638	104332	28407	15985	129032
61 Pension, prof sh, stock, annuity.	229429	*687	33028	*6072	*8176	15203	54368	26114	33975	16224	12663	5062	17858
62 Employee benefit programs.....	372115	*3987	*13705	8612	10027	23937	77232	43398	50156	28801	33564	15690	63007
63 Net loss, noncapital assets.....	21894	*-0	-	-	-	*341	1946	2908	1388	1137	1088	396	12691
64 Other deductions.....	6692746	63265	369137	324039	288078	584719	1211075	764561	812438	435112	424025	515753	900543
65 Total receipts less total deducts..	3479333	59840	197971	173931	112867	164723	604534	299441	463411	272853	341308	181884	606569
66 Constructive taxable income from related foreign corporations.....	25751	-	-	-	-	-	*108	-	*1497	*2723	2794	2102	16527
67 Net income, total.....	3489692	59840	197971	173931	112288	164507	604093	298907	463180	274941	338681	180289	621064
68 Net income, Form 1120-A.....	*5429	-	*3534	*1895	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*496	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1555499	*12385	161019	108531	*46237	70195	366325	169685	225644	*101278	174497	110719	8983
71 Statutory special deductions, total	205102	*23813	*16954	20331	*5120	9417	24353	12332	27648	36754	9967	8136	10277
72 Net operating loss deduction....	182087	*23692	*16809	*19972	*5120	*7731	22650	*11287	26714	30421	9382	286	8022
73 Dividends received deduction....	23015	*121	*146	*359	-	*1686	*1704	*1045	*933	*6332	585	7850	2255
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1720253	*14756	*20047	45069	60930	84895	213414	116890	209889	136910	154217	61433	601804
76 Income tax before credits, total...	554068	4659	*3007	9621	11969	18626	61008	39357	71615	48068	53240	21281	211615
77 Regular tax.....	549593	*4291	*3007	9621	11959	18609	60775	38756	71127	47354	52925	20936	210232
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	521	-	-	-	-	-	-	-	-	-	-	-	521
80 Alternative minimum tax.....	2723	*351	-	-	*10	*18	*231	*594	*439	*586	156	275	64
81 Environmental tax.....	1231	*17	-	-	-	-	*2	*8	49	128	158	69	799
82 Foreign tax credit.....	28305	-	-	-	-	-	-	*10	*252	*9	1485	2175	24375
83 U.S. Possessions tax credit.....	47	-	-	-	-	-	11	-	35	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	3653	-	*530	*597	-	*137	*81	*457	-	*51	212	57	1529
86 Prior year minimum tax credit.....	2753	*16	-	-	-	-	*334	*404	*473	*355	565	-	607
87 Income tax after credits, total....	519310	4643	*2477	9024	11969	18489	60581	38487	70855	47654	50978	19048	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 62 RETURNS WITH 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.....	415045	12717	167502	99574	54965	36428	34667	5227	***	581	***	212	194
2 Total assets.....	747087010	-	7475005	16425825	19652133	25444778	74032794	35962643	***	20293237	***	35806987	452624679
3 Cash.....	38735496	-	1642199	2584794	2919928	3477637	7013548	2545681	***	1542598	***	2035822	10586263
4 Notes and accounts receivable....	112703316	-	486566	1768687	2551166	3570172	10901119	4869404	***	3232163	***	5298627	70565994
5 Less: Allowance for bad debts.....	2666303	-	*1408	15642	11793	50563	100494	42792	***	74098	***	201545	1958919
6 Inventories.....	205676232	-	2438859	5879355	7073201	9179033	34590355	18661551	***	7334366	***	9759641	86479288
7 U.S. govt. obligations, total....	2418096	-	*773	*18235	66104	30895	187610	*109199	***	*18523	***	65832	1744419
8 Tax-exempt securities.....	5448213	-	*12	*179	*47002	*30002	68907	*28243	***	*32794	***	110107	5053034
9 Other current assets.....	20112315	-	174074	491450	630281	756333	1995231	1042226	***	765223	***	2255917	10175019
10 Loans to stockholders.....	7512829	-	312610	521887	560580	535243	899812	277778	***	212197	***	165665	3632808
11 Mortgage and real estate loans....	4992285	-	*26039	*90336	78721	164260	244996	95669	***	*89468	***	372577	3734434
12 Other investments.....	104734767	-	48490	342618	582777	1154406	2391428	1174940	***	925361	***	2412694	93032715
13 Depreciable assets.....	306791565	-	6346329	9766643	10055392	12705891	29055785	11181651	***	8837359	***	17726583	177503610
14 Less: Accumulated depreciation	136619311	-	4552068	6385041	6282446	7778882	17003185	5183550	***	4211757	***	7968097	65140403
15 Depletable assets.....	73194	-	-	*2165	*1717	*436	*16495	*6590	***	*5059	***	860	28600
16 Less: Accumulated depletion....	20776	-	-	*1929	*146	*136	*5994	*1851	***	*4	***	482	6803
17 Land.....	28654567	-	80877	229975	430357	733682	1773080	904654	***	935375	***	1520345	20018808
18 Intangible assets (Amortizable)...	20063758	-	495224	1007014	791637	668183	1787854	502083	***	489917	***	1865104	11246860
19 Less: Accumulated amortization	4973561	-	241890	464519	348970	240838	691864	242341	***	165816	***	569233	1580020
20 Other assets.....	33450329	-	218318	589619	506627	509025	908113	685307	***	324509	***	956570	27508974
21 Total liabilities.....	747087010	-	7475005	16425825	19652133	25444778	74032794	35962643	***	20293237	***	35806987	452624679
22 Accounts payable.....	101620410	-	931858	2384050	2994855	4116095	10295880	3548503	***	2742442	***	5826360	61552398
23 Mort, notes, and bonds under 1 yr	90574587	-	514607	1033193	1300664	2182062	18721956	14529818	***	5592124	***	2387175	26642892
24 Other current liabilities.....	74848804	-	681751	1068481	1153021	1635716	5033802	2783235	***	1616737	***	3392253	52687155
25 Loans from stockholders.....	19778221	-	2138710	2674702	2326880	1854174	3245424	1218494	***	251017	***	389535	4475507
26 Mort, notes, bonds, 1 yr or more.	129223162	-	1162269	2479916	3148475	4149446	10401707	4151105	***	3087116	***	6432822	85572641
27 Other liabilities.....	66803728	-	34354	350164	175963	286542	904523	440936	***	502473	***	1273750	61815202
28 Net worth.....	264238098	-	2011457	6435318	8552275	11220743	25429503	9290552	***	6501329	***	16105091	159878883
29 Capital stock.....	26081795	-	1305306	1675824	1511575	1807766	3344885	1264084	***	607053	***	1269469	11665678
30 Paid-in or capital surplus.....	75365127	-	805397	1553564	929249	1292439	2343770	1215928	***	1329088	***	5975095	56733772
31 Retained earnings, appropriated.	552490	-	*5814	*17264	*61961	47140	166989	*11752	***	*3069	***	20785	165761
32 Retained earnings-unappropriated	144445212	-	41590	1739643	4313324	6157750	12600896	3064508	***	2617228	***	6872508	98995155
33 Retained earnings (S CORP).....	32444354	-	121277	1785119	2388943	2697606	8899419	4097406	***	2206002	***	2425539	1026217
34 Less: Cost of treasury stock..	14650879	-	267929	336096	652777	781957	1926456	363127	***	261111	***	458305	8941699
35 Total receipts.....	1728119790	7860821	47947150	73003669	69811549	83923858	261109088	142325766	***	67647004	***	79096835	692618577
36 Business receipts.....	1684067197	7250750	47194682	69092288	82716289	87262689	257160281	140123769	***	66245627	***	76423632	666941578
37 Interest.....	10060241	21508	18215	71448	141967	164718	537117	212558	***	172891	***	451452	7822352
38 Interest on govt. obligations....	733724	*429	-	*165	4291	4815	14208	3855	***	8005	***	28651	654113
39 Rents.....	2871089	15482	*13688	17213	35351	39537	170064	39395	***	103890	***	269697	1890238
40 Royalties.....	2868317	*5087	*3859	*3899	*282	*5324	*863	*25731	***	44137	***	404258	2249935
41 Net S-T cap gain less net LT loss	603795	*1027	*9544	*57307	5083	8123	2534	*1604	***	*509	***	2362	510382
42 Net L-T cap gain less net ST loss	1768058	147640	60102	63546	40457	56761	145572	60655	***	53458	***	145241	895648
43 Net gain, noncapital assets.....	1489334	209962	46461	64752	23589	69060	162335	117209	***	62548	***	55599	468250
44 Dividends, domestic corporations..	2007000	*57	*1677	3292	5057	5368	14741	3734	***	3682	***	39891	105512
45 Dividends, foreign corporations..	220062	-	*139	-	-	*287	*2537	*2313	***	*16069	***	3516	186309
46 Other receipts.....	23237274	208879	598923	606444	463185	807174	2898836	1734943	***	936189	***	1272537	10894261
47 Total deductions.....	1676015342	7201056	45611452	70184747	67398169	81658484	255376851	140031572	***	66189156	***	76144416	667753245
48 Cost of goods.....	1223647163	4934639	27815616	47233717	45868239	56500995	197786712	116668063	***	52786030	***	53233093	461850125
49 Compensation of officers.....	21457037	144365	2368449	2747504	2779075	2937901	4921651	1589120	***	520331	***	844415	1587681
50 Salaries and wages.....	158581405	662302	4078717	6240940	6535190	7991487	20160995	8457067	***	4900567	***	8404664	76884644
51 Repairs.....	8831719	50802	365596	500290	440282	578459	1228166	479066	***	286163	***	518664	3561092
52 Bad debts.....	4424526	23978	40335	127203	116225	150402	342179	100208	***	86974	***	201546	2951604
53 Rent paid on business property...	38204455	216795	2609155	2956250	2342972	2310437	4751926	1638445	***	908819	***	2053252	15549683
54 Taxes paid.....	28752532	153294	1351906	1789117	1635281	1686054	3954711	1441821	***	861889	***	1442313	12028338
55 Interest paid.....	20704447	74059	205335	422111	520162	679983	2319710	1206477	***	553172	***	782696	12236179
56 Contributions or gifts.....	486403	1590	5763	12857	13892	17553	36673	14545	***	10097	***	47938	293950
57 Amortization.....	1443523	10588	36008	62575	56866	59658	156213	71908	***	36408	***	114242	717849
58 Depreciation.....	24401040	117915	476903	750640	769979	953062	2207401	873496	***	757819	***	1537709	13864423
59 Depletion.....	4596	-	*203	*28	*363	*124	*9	-	***	*321	***	1189	75
60 Advertising.....	25905111	168648	583928	963585	957922	1362993	3348006	1710606	***	993388	***	1533039	11433264
61 Pension, prof sh, stock, annuity.	4077039	17129	63052	70652	105558	168553	390865	139380	***	112380	***	172617	2557243
62 Employee benefit programs.....	11628688	36923	115411	254322	245258	350298	1149315	589482	***	356076	***	608492	6811042
63 Net loss, noncapital assets.....	702282	12762	7118	15434	9398	6553	42363	18905	***	16827	***	44661	500009
64 Other deductions.....	102763376	575269	5488181	6037348	5001843	5903731	12723842	5032973	***	3002195	***	5013883	45226045
65 Total receipts less total deducts..	52104448	659765	2335699	2818922	2413380	2265374	5732237	2294194	***	1457848	***	2952420	24865332
Constructive taxable income from													
66 related foreign corporations....	267055	-	-	-	-	-	-	-	***	*1167	***	6183	257953
67 Net income, total.....	51637779	659336	2335699	2818757	2409089	2260559	5718028	2290339	***	1451010	***	2929952	24469171
68 Net income, Form 1120-A.....	134217	*3542	74713	48454	*7508	-	-	-	***	-	***	-	-
69 Net income, Form 1120-F.....	*2629	*2629	-	-	-	-	-	-	***	-	***	-	-
70 Net income, Form 1120S.....	14864237	270604	1687182	1870572	1464506	1173696	3321709	1443165	***	683668	***	543478	149748
71 Statutory special deductions, total	2988503	254978	312200	289300	219891	161180	254891	150880	***	99781	***	174577	879418
72 Net operating loss deduction....	2838011	254201	311372	287075	216385	157385	241756	146484	***	81248	***	144317	820209
73 Dividends received deduction....	148775	*777	*828	2225	3506	3795	13135	4396	***	18534	***	30260	57492
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
75 Income subject to tax.....	33793435	133754	336317	658884	724900	925893	2141725	697869	***	672568	***	2212261	23439074
76 Income tax before credits, total...	11301313	42534	54081	105972	127824	191193	607526	235259	***	239295	***	777369	8279366
77 Regular tax.....	11177530	39361	54698	107486	127593	190299	603721	227297	***	229366	***	767177	8201095
78 Personal holding company tax....	*922	-	-	*806	*51	-	*65	-	***	-	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	***	-	***	-	-
80 Alternative minimum tax.....	91260	3059	*43	*1163	*50	*804	5856	6927	***	7727	***	7378	45499
81 Environmental tax.....	36735	117	-	*1	-	*6	*26	*35	***	409	***	2774	32279
82 Foreign tax credit.....	30												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	28306	*848	***	6065	4620	4159	4815	279	170	31	18	***	***
2 Total assets.....	40491246	-	***	1020133	1730490	2980500	9123186	1997480	2598571	1095837	1782250	***	***
3 Cash.....	2157225	-	***	116398	200963	302502	797627	129489	166369	45962	87100	***	***
4 Notes and accounts receivable....	6621432	-	***	183418	350688	577271	2152619	352870	679191	271080	310134	***	***
5 Less: Allowance for bad debts.....	78532	-	***	-	-	*4696	29619	3042	12905	4698	7128	***	***
6 Inventories.....	14199953	-	***	398770	742317	1299681	3807054	791059	715150	358906	656002	***	***
7 U.S. govt. obligations, total....	45560	-	***	-	-	*5167	*20754	-	*3503	9699	6437	***	***
8 Tax-exempt securities.....	*21027	-	***	-	-	-	*730	-	*15233	2700	2363	***	***
9 Other current assets.....	1370153	-	***	16420	35496	41155	175120	48237	46510	38341	43074	***	***
10 Loans to stockholders.....	269253	-	***	17794	38540	49086	114526	*9942	*4654	-	1038	***	***
11 Mortgage and real estate loans...	468101	-	***	-	*16407	*36429	43682	*14184	*4210	-	15	***	***
12 Other investments.....	2181531	-	***	*21822	64921	115111	455494	156920	233683	105653	52864	***	***
13 Depreciable assets.....	17188041	-	***	552689	698224	1151021	3280317	767696	1162037	454677	834146	***	***
14 Less: Accumulated depreciation	7432585	-	***	342954	471798	728571	2149514	398044	648607	249865	329106	***	***
15 Depletable assets.....	*40318	-	***	-	-	-	-	-	-	*5054	7487	***	***
16 Less: Accumulated depletion...	9231	-	***	-	-	-	-	-	-	-	2046	***	***
17 Land.....	2930732	-	***	*21203	24503	77220	303582	91663	147493	34477	85291	***	***
18 Intangible assets (Amortizable)...	300109	-	***	*22187	6195	49899	67686	*31519	25681	*815	8428	***	***
19 Less: Accumulated amortization	100500	-	***	*1210	2996	16046	34866	*15670	9582	*176	1466	***	***
20 Other assets.....	318658	-	***	13597	27027	25270	117994	20657	65948	23210	27618	***	***
21 Total liabilities.....	40491246	-	***	1020133	1730490	2980500	9123186	1997480	2598571	1095837	1782250	***	***
22 Accounts payable.....	5676498	-	***	225142	261678	345855	1329616	187611	244756	96366	234877	***	***
23 Mort, notes, and bonds under 1 yr	3529912	-	***	35233	179065	378148	1350984	399659	290041	119495	177521	***	***
24 Other current liabilities.....	2801051	-	***	55820	51731	156970	614474	115102	165495	77965	129573	***	***
25 Loans from stockholders.....	1342802	-	***	142398	202112	189547	524276	58223	32463	*21824	4558	***	***
26 Mort, notes, bonds, 1 yr or more.	6749429	-	***	144958	207410	565710	1499593	242737	358935	217721	409562	***	***
27 Other liabilities.....	716798	-	***	*11481	*7291	39321	167726	9688	45669	14927	27277	***	***
28 Net worth.....	19674755	-	***	405103	821204	1304950	3636517	984460	1461211	547539	798882	***	***
29 Capital stock.....	1418151	-	***	96668	114574	166807	362387	88977	60012	19475	180679	***	***
30 Paid-in or capital surplus.....	4794842	-	***	54379	118773	151934	184875	124830	80906	27476	106759	***	***
31 Retained earnings, appropriated.	*26854	-	***	-	-	*1661	*25137	-	*56	-	-	***	***
32 Retained earnings-unappropriated	11353242	-	***	110945	463158	885722	2435488	342795	909053	357471	378376	***	***
33 Retained earnings (S CORP).....	3084069	-	***	158196	169634	279277	1280339	430849	428753	*171935	144782	***	***
34 Less: Cost of treasury stock...	1002403	-	***	*15086	*44936	180452	651708	*2992	*17569	*28819	11713	***	***
35 Total receipts.....	93338678	*735474	***	3615239	4844751	7358326	23644778	4873940	5514771	2845792	3637633	***	***
36 Business receipts.....	91555870	*677022	***	3598331	4776817	7232652	23318857	4790550	5397513	2814586	3591182	***	***
37 Interest.....	578037	*2805	***	2683	6393	25874	62271	10989	20960	4303	19185	***	***
38 Interest on govt. obligations....	17537	-	***	*-0	*592	*378	*1422	*342	*1199	*254	231	***	***
39 Rents.....	87944	-	***	-	*1151	8214	16300	*261	18764	*334	3902	***	***
40 Royalties.....	*241704	-	***	-	-	-	-	*1	*69	-	387	***	***
41 Net S-T cap gain less net LT loss	*2533	-	***	-	-	-	*582	*1160	*70	-	-	***	***
42 Net L-T cap gain less net ST loss	101122	*50348	***	*309	*3570	*2040	9217	*10799	4455	*12682	1294	***	***
43 Net gain, noncapital assets.....	43727	*3734	***	*2216	*1450	7445	17594	482	2321	4487	792	***	***
44 Dividends, domestic corporations.	15716	-	***	*477	*32	*2031	3469	*376	4808	*42	456	***	***
45 Dividends, foreign corporations..	*1399	-	***	-	-	-	*1388	-	*11	-	-	***	***
46 Other receipts.....	693090	*1565	***	11223	54746	79692	213677	58979	64602	9104	20204	***	***
47 Total deductions.....	89475346	*692689	***	3446902	4633372	7120325	23011680	4734828	5297219	2750476	3552237	***	***
48 Cost of goods.....	66584480	*367571	***	2301858	3180856	5108265	17332651	3617169	4016985	2164670	2634063	***	***
49 Compensation of officers.....	1805718	*44848	***	182159	246151	264915	653536	110713	105775	23458	21112	***	***
50 Salaries and wages.....	8779418	*53910	***	240652	439583	612944	1950016	444414	497491	261031	396114	***	***
51 Repairs.....	508306	*1246	***	32414	27469	71206	126155	26409	31984	13067	28305	***	***
52 Bad debts.....	251131	*11246	***	6397	11785	26482	74723	7327	16190	4406	5557	***	***
53 Rent paid on business property...	1273066	*12034	***	111118	112298	128443	296344	45357	56753	29129	73181	***	***
54 Taxes paid.....	1552319	*10687	***	128700	98906	151955	413579	74952	92310	36146	60562	***	***
55 Interest paid.....	1148414	*2571	***	24924	48070	89989	262473	59807	70007	34931	52795	***	***
56 Contributions or gifts.....	21588	*82	***	*630	1110	2110	6555	1545	1926	1032	904	***	***
57 Amortization.....	32333	*478	***	*500	481	7396	7165	*614	2507	*1079	2639	***	***
58 Depreciation.....	1298994	*3442	***	51433	61126	103052	226592	49191	71006	31836	59625	***	***
59 Depletion.....	*3748	-	***	-	-	-	-	*-0	*254	*21	2289	***	***
60 Advertising.....	951262	*81062	***	70105	55210	65940	184871	55594	44437	26692	46879	***	***
61 Pension, prof sh, stock, annuity.	247333	-	***	*1605	22331	12110	80254	9014	21985	9367	10547	***	***
62 Employee benefit programs.....	420025	*1268	***	14997	24864	39709	111949	19650	39559	14657	39605	***	***
63 Net loss, noncapital assets.....	36317	*46	***	-	*592	*969	2073	*106	*470	*2368	53	***	***
64 Other deductions.....	4560894	*102198	***	279409	302541	434837	1282745	212967	227579	96587	118006	***	***
65 Total receipts less total deducts..	3863332	*42786	***	168337	211379	238001	633098	139112	217552	95315	85397	***	***
Constructive taxable income from													
66 related foreign corporations.....	1522	-	***	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	3847317	*42786	***	168337	210787	237623	631675	138770	216352	95062	85165	***	***
68 Net income, Form 1120-A.....	*7181	*414	***	*59	*4248	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	975198	*11817	***	129187	144832	105522	281357	71864	78962	*41697	18049	***	***
71 Statutory special deductions, total	152787	*27414	***	12174	17889	10399	31951	*2027	10747	*536	9321	***	***
72 Net operating loss deduction....	140177	*27414	***	11840	17866	9069	28119	*1764	*6843	*518	8962	***	***
73 Dividends received deduction....	12610	-	***	*334	*22	*1330	3832	*263	3904	*18	360	***	***
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	2719760	*3555	***	26976	48066	121703	318494	64879	126885	52828	57795	***	***
76 Income tax before credits, total...	896097	*949	***	4042	7298	23981	89551	21584	43829	17996	21437	***	***
77 Regular tax.....	889745	*949	***	4042	7298	23981	88363	21365	43165	17964	19641	***	***
78 Personal holding company tax....	-	-	***	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	***	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	3591	-	***	-	-	-	*1188	*209	*421	*6	1726	***	***
81 Environmental tax.....	2542	-	***	-	-	-	-	*9	*24	*27	70	***	***
82 Foreign tax credit.....	*629	-	***	-	-	-	-	-	*2	-	-	***	***
83 U.S. Possessions tax credit.....	-	-	***	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	8796	-	***	-	-	-	*152	-	*8	*62	20	***	***
86 Prior year minimum tax credit....	2296	*28	***	-	-	-	*281	-	*346	*655	903	***	***
87 Income tax after credits, total....	884375	*921	***	4042	7298	23981	89119	21584	43474	17278	20515	***	***

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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: Building materials,
garden supplies, and mobile home
dealers: Building material
dealers

MINOR INDUSTRY 5220 RETURNS WITH 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.....	12721	*845	2562	2732	1656	2147	2434	158	134	27	11	***	***
2 Total assets.....	28361328	-	108013	477467	600046	1576919	5086081	1167334	2006406	932304	797064	***	***
3 Cash.....	1381810	-	*21077	59904	72875	183211	511835	81077	151204	36118	64660	***	***
4 Notes and accounts receivable....	4776111	-	*18453	121888	180305	481759	1589520	272947	636177	265306	283661	***	***
5 Less: Allowance for bad debts.....	69997	-	-	-	-	*2067	25618	*2902	12904	4698	5496	***	***
6 Inventories.....	9137527	-	*30042	149263	186392	576913	1754891	399218	500497	288768	236207	***	***
7 U.S. govt. obligations, total....	41086	-	-	-	-	*3675	*17772	-	*3503	9699	6437	***	***
8 Tax-exempt securities.....	*20297	-	-	-	-	-	-	-	*15233	2700	2363	***	***
9 Other current assets.....	621472	-	*1136	*1832	16130	18472	109175	27809	32866	37441	24645	***	***
10 Loans to stockholders.....	140727	-	*10074	*7643	20549	27819	55185	*7626	*938	-	1038	***	***
11 Mortgage and real estate loans...	15346	-	-	-	-	*3220	*6820	*1869	*2875	-	15	***	***
12 Other investments.....	1393044	-	*8792	*310	*3407	30020	220871	81419	157880	69228	29460	***	***
13 Depreciable assets.....	13124948	-	*66273	229995	243400	733029	2068153	447451	863929	394467	311832	***	***
14 Less: Accumulated depreciation	5268597	-	*46771	141402	150609	499180	1408196	231097	474953	224963	195554	***	***
15 Depletable assets.....	*40318	-	-	-	-	-	-	-	-	*5054	7487	***	***
16 Less: Accumulated depletion...	9231	-	-	-	-	-	-	-	-	-	2046	***	***
17 Land.....	2464294	-	*781	*13458	*18727	46754	125354	49704	81149	30285	32898	***	***
18 Intangible assets (Amortizable)...	215030	-	-	*19978	*3170	31727	40462	*24514	7256	*815	895	***	***
19 Less: Accumulated amortization	70299	-	-	*92	*391	13835	22670	*11925	*2542	*176	270	***	***
20 Other assets.....	407443	-	*-1844	*14690	6090	18402	42527	19625	43297	22261	-1168	***	***
21 Total liabilities.....	28361328	-	108013	477467	600046	1576919	5086081	1167334	2006406	932304	797064	***	***
22 Accounts payable.....	4112690	-	*23951	123087	116419	207506	867846	124062	214065	81732	109394	***	***
23 Mort, notes, and bonds under 1 yr	1517673	-	*9697	*16256	35141	86668	396304	165197	168718	113546	102661	***	***
24 Other current liabilities.....	1850852	-	*10440	23011	17966	73897	231724	50751	96357	65194	51126	***	***
25 Loans from stockholders.....	670847	-	*46406	59341	39309	100569	241744	*28357	28877	19880	3487	***	***
26 Mort, notes, bonds, 1 yr or more.	4390409	-	*10532	65761	96526	368652	518443	149547	246912	203482	113110	***	***
27 Other liabilities.....	472242	-	*855	*1998	*5677	*7591	39436	5992	24358	14927	14951	***	***
28 Net worth.....	15346615	-	6132	188013	289008	732036	2790584	643427	1227120	433542	402335	***	***
29 Capital stock.....	879419	-	22182	52485	51222	95862	243748	73935	54944	18665	20035	***	***
30 Paid-in or capital surplus.....	3980236	-	*103812	*25672	*69826	78894	107116	*85140	80354	23340	10789	***	***
31 Retained earnings, appropriated.	*23339	-	-	-	-	*1661	*21622	-	*56	-	-	***	***
32 Retained earnings-unappropriated	8826278	-	*-13888	59171	166782	549562	1585886	210412	780723	315464	333229	***	***
33 Retained earnings (S CORP).....	2113868	-	*-105974	*65476	*14687	177250	1013312	*276735	*324619	*97059	49975	***	***
34 Less: Cost of treasury stock..	476524	-	-	*14791	*13509	171192	181099	*2795	*13575	*20986	11694	***	***
35 Total receipts.....	67579113	*700568	695115	1841981	1995688	4249609	13751232	2990868	4443940	2435846	1783466	***	***
36 Business receipts.....	66425682	*642387	679916	1830050	1961689	4194184	13594831	2953241	4360238	2405099	1747513	***	***
37 Interest.....	404336	*2805	*206	*680	1452	14427	30815	8428	17726	3939	17289	***	***
38 Interest on govt. obligations....	16450	-	-	*-0	*481	*286	*1381	*207	*1172	*222	208	***	***
39 Rents.....	50520	-	-	-	*684	*6117	9405	*134	17497	*334	2125	***	***
40 Royalties.....	*231188	-	-	-	-	-	-	*1	*69	-	87	***	***
41 Net S-T cap gain less net LT loss	*767	-	-	-	-	-	*36	-	*10	-	-	***	***
42 Net L-T cap gain less net ST loss	88138	*50348	*498	*309	-	*113	7376	*10786	3239	*12682	1088	***	***
43 Net gain, noncapital assets.....	28005	*3734	*76	*2215	*130	1449	10068	*296	2313	4465	737	***	***
44 Dividends, domestic corporations.	10253	-	-	*477	-	*1088	1531	*194	*3402	*42	456	***	***
45 Dividends, foreign corporations..	*1399	-	-	-	-	-	*1388	-	*11	-	-	***	***
46 Other receipts.....	322376	*1293	*14419	*8250	31253	31945	94401	17580	38264	9064	13963	***	***
47 Total deductions.....	64665337	*659659	653634	1773592	1861907	4107309	13356726	2882090	4278716	2358115	1742202	***	***
48 Cost of goods.....	48862118	*349466	483333	1231278	1287319	2911378	10248934	2252632	3286148	1865577	1360203	***	***
49 Compensation of officers.....	1028117	*44025	*28816	83239	116918	162935	371524	61775	85661	20217	8729	***	***
50 Salaries and wages.....	6459686	*48845	*27029	104814	165098	350614	1113144	263232	396994	216560	168757	***	***
51 Repairs.....	352677	*1193	*2061	7693	10018	50245	81028	14228	26543	12881	14499	***	***
52 Bad debts.....	216148	*11225	*438	*3994	6054	23067	62459	6538	14617	4204	3450	***	***
53 Rent paid on business property...	761261	*9276	*31337	40504	31258	67699	136437	20079	43568	18979	18360	***	***
54 Taxes paid.....	1007603	*10061	9678	58332	35941	94367	225217	44944	73367	30828	23937	***	***
55 Interest paid.....	766581	*1863	*1837	9092	13226	46655	107128	30406	44974	32220	24505	***	***
56 Contributions or gifts.....	15841	*80	*847	*553	826	1118	4564	*1184	1664	589	314	***	***
57 Amortization.....	22680	*475	*3	*365	*294	5489	3970	*421	1197	*1079	318	***	***
58 Depreciation.....	1005714	*2747	*2754	27735	24347	65984	142219	29190	55609	27624	20458	***	***
59 Depletion.....	*3748	-	-	-	-	-	-	*-0	*254	*21	2289	***	***
60 Advertising.....	637395	*80024	*11652	48840	14451	29762	79802	23083	31102	18687	13353	***	***
61 Pension, prof sh, stock, annuity.	191711	-	*653	*1605	*18132	5005	59765	7050	18522	8060	5168	***	***
62 Employee benefit programs.....	301035	*913	*1140	*7454	7255	27426	80806	14954	31950	13749	16035	***	***
63 Net loss, noncapital assets.....	33409	-	-	-	*141	*633	*554	*39	*263	*2261	-	***	***
64 Other deductions.....	2999617	*99465	52055	148092	130631	264930	639173	112334	166283	84579	61825	***	***
65 Total receipts less total deducts..	2913777	*40909	41481	68389	133780	142300	394506	108778	165224	77732	41264	***	***
Constructive taxable income from related foreign corporations.....	1522	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	2898848	*40909	41481	68389	133300	142014	393125	108571	164052	77509	41056	***	***
68 Net income, Form 1120-A.....	*4662	*414	*-0	-	*4248	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	637563	*11817	*26514	*47593	*92437	72724	189500	*53613	*62277	*31684	4444	***	***
71 Statutory special deductions, total	100271	*27414	*14797	*6499	*11497	*7226	19177	*1900	7258	*536	360	***	***
72 Net operating loss deduction....	91322	*27414	*14797	*6164	*11497	*6557	16702	*1764	*4457	*518	-	***	***
73 Dividends received deduction....	8949	-	-	*334	-	*669	2475	*136	*2801	*18	360	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	2161443	*1678	*170	*14297	29366	62063	184574	53058	94758	45289	36253	***	***
76 Income tax before credits, total...	727350	*311	*25	*2140	4493	12033	54082	17828	32869	15427	12341	***	***
77 Regular tax.....	723469	*311	*25	*2140	4493	12033	53040	17819	32243	15400	12311	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	*1485	-	-	-	-	-	*1042	-	*396	*6	-	***	***
81 Environmental tax.....	2178	-	-	-	-	-	-	*9	*10	*21	30	***	***
82 Foreign tax credit.....	*629	-	-	-	-	-	-	-	*2	-	-	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	8676	-	-	-	-	-	*59	-	-	*62	-	***	***
86 Prior year minimum tax credit.....	2150	*28	-	-	-	-	*277	-	*287	*655	903	***	***
87 Income tax after credits, total....	715895	*283	*25	*2140	4493	12033	53746	17828	32581	14710	11438	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	6826	*3	***	1561	1921	876	866	*64	***	*4	7	-	**
2 Total assets.....	4778263	-	***	249325	725311	593481	1428555	*386431	***	*163532	985186	-	**
3 Cash.....	315667	-	***	*10971	59416	74623	105151	*24518	***	*9845	22440	-	**
4 Notes and accounts receivable....	633294	-	***	27983	115626	72969	314148	*51206	***	*5774	26474	-	**
5 Less: Allowance for bad debts.....	5582	-	***	-	-	*230	*3583	*137	***	-	1632	-	**
6 Inventories.....	2226533	-	***	147776	387051	251232	634758	*198645	***	*70138	419795	-	**
7 U.S. govt. obligations, total....	*1492	-	***	-	-	*1492	-	-	***	-	-	-	-
8 Tax-exempt securities.....	*730	-	***	-	-	-	*730	-	***	-	-	-	-
9 Other current assets.....	68545	-	***	*2387	15723	13740	12292	*3525	***	*900	18429	-	**
10 Loans to stockholders.....	59527	-	***	*9530	*9276	*15428	19549	-	***	-	-	-	-
11 Mortgage and real estate loans...	*1336	-	***	-	-	-	-	-	***	-	-	-	-
12 Other investments.....	374304	-	***	*21420	53146	49644	124997	*39350	***	*36425	23403	-	-
13 Depreciable assets.....	1738074	-	***	86457	209401	213257	423788	*134601	***	*60210	522314	-	**
14 Less: Accumulated depreciation	871683	-	***	58699	145644	116819	257832	*77800	***	*24902	133552	-	**
15 Depletable assets.....	-	-	***	-	-	-	-	-	***	-	-	-	-
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	***	-	-	-	-
17 Land.....	115370	-	***	*1492	*3170	*5476	24016	*8927	***	*4191	52392	-	**
18 Intangible assets (Amortizable)...	53187	-	***	*2056	*3017	*15445	*11296	*6501	***	-	7533	-	**
19 Less: Accumulated amortization	21032	-	***	*965	*2600	*1810	*6054	*3514	***	-	1196	-	**
20 Other assets.....	88502	-	***	*-1082	17729	-968	25300	*609	***	*949	28787	-	**
21 Total liabilities.....	4778263	-	***	249325	725311	593481	1428555	*386431	***	*163532	985186	-	**
22 Accounts payable.....	684423	-	***	*43433	93103	58897	277538	*50136	***	*14634	125482	-	**
23 Mort, notes, and bonds under 1 yr	348100	-	***	*7543	32613	26572	109524	*59519	***	*5949	74860	-	**
24 Other current liabilities.....	256582	-	***	*9857	17044	29758	58174	*38441	***	*12771	78446	-	**
25 Loans from stockholders.....	336978	-	***	*40076	120564	*45982	96790	*23872	***	*1943	1071	-	-
26 Mort, notes, bonds, 1 yr or more.	843640	-	***	*47488	93165	115303	212582	*35630	***	*14238	296452	-	**
27 Other liabilities.....	84689	-	***	*-198	*1614	*14006	37984	*2161	***	-	12326	-	**
28 Net worth.....	2223850	-	***	101126	367208	302963	635963	*176673	***	*113997	396547	-	**
29 Capital stock.....	389023	-	***	13391	52255	52061	80520	*8636	***	*810	160644	-	**
30 Paid-in or capital surplus.....	213068	-	***	*14985	*35245	*14937	19236	*19297	***	*4136	95969	-	**
31 Retained earnings, appropriated.	-	-	***	-	-	-	-	-	***	-	-	-	-
32 Retained earnings-unappropriated	1059275	-	***	*45309	214284	165602	425438	*107301	***	*42007	45146	-	**
33 Retained earnings (S CORP).....	654036	-	***	*27736	*93323	*78004	152659	*41636	***	*74876	94807	-	-
34 Less: Cost of treasury stock..	91552	-	***	*295	*27899	*7641	*41889	*197	***	*7833	19	-	-
35 Total receipts.....	10917874	*34907	***	693791	1709850	1068639	3756576	*824336	***	*409945	1854167	-	**
36 Business receipts.....	10798949	*34635	***	689005	1682731	1045814	3714334	*817933	***	*409487	1843670	-	**
37 Interest.....	19248	-	***	*2003	3327	3951	5721	*1125	***	*364	1896	-	**
38 Interest on govt. obligations....	*203	-	***	-	-	-	*41	*88	***	*31	23	-	**
39 Rents.....	5272	-	***	-	*467	*730	*1979	*124	***	-	1777	-	**
40 Royalties.....	300	-	***	-	-	-	-	-	***	-	300	-	-
41 Net S-T cap gain less net LT loss	*1706	-	***	-	-	-	*546	*1160	***	-	-	-	-
42 Net L-T cap gain less net ST loss	4412	-	***	-	*3570	*225	*410	-	***	-	206	-	-
43 Net gain, noncapital assets.....	2114	-	***	*196	*1011	*804	*25	-	***	*22	55	-	**
44 Dividends, domestic corporations.	3178	-	***	-	-	*822	*1763	*181	***	-	-	-	-
45 Dividends, foreign corporations..	-	-	***	-	-	-	-	-	***	-	-	-	-
46 Other receipts.....	82493	*272	***	*2784	19558	16086	30976	*3700	***	*40	6241	-	**
47 Total deductions.....	10627453	*33030	***	664003	1664908	1033565	3676311	*807706	***	*392361	1810035	-	**
48 Cost of goods.....	7224734	*18105	***	428702	1114306	685239	2530138	*497560	***	*299093	1273859	-	**
49 Compensation of officers.....	370231	*822	***	*46195	85256	39567	132233	*26856	***	*3240	12383	-	**
50 Salaries and wages.....	1278162	*50666	***	*54165	183248	121437	455756	*126336	***	*44471	227357	-	**
51 Repairs.....	59131	*53	***	2285	7441	6360	17720	*8980	***	*186	13805	-	**
52 Bad debts.....	14595	*20	***	*146	3614	1489	5180	*612	***	*201	2107	-	**
53 Rent paid on business property...	327108	*2758	***	38386	56516	32808	98684	*20635	***	*10150	54821	-	**
54 Taxes paid.....	245996	*625	***	23824	38943	26380	84740	*18328	***	*5319	36626	-	**
55 Interest paid.....	119484	*708	***	*5843	15408	13932	37204	*9647	***	*2712	28290	-	**
56 Contributions or gifts.....	3392	*3	***	*74	225	386	1193	*240	***	*443	590	-	**
57 Amortization.....	6888	*3	***	*135	*100	*1707	*1423	*148	***	-	2321	-	**
58 Depreciation.....	126332	*695	***	3805	17179	13868	31708	*10024	***	*4212	39167	-	**
59 Depletion.....	-	-	***	-	-	-	-	-	***	-	-	-	-
60 Advertising.....	173983	*1037	***	6615	31362	19269	45019	*20265	***	*8005	33527	-	**
61 Pension, prof sh, stock, annuity.	28645	-	***	-	*3617	*2765	11781	*1964	***	*1307	5379	-	**
62 Employee benefit programs.....	77792	*354	***	*5168	13005	8533	18600	*3749	***	*908	23570	-	**
63 Net loss, noncapital assets.....	836	*46	***	-	-	*336	*274	*6	***	*107	53	-	**
64 Other deductions.....	570142	*2733	***	48659	94689	59491	204656	*62357	***	*12008	56182	-	**
65 Total receipts less total deducts..	290422	*1877	***	29788	44942	35074	80265	*16631	***	*17584	44132	-	**
Constructive taxable income from	-	-	***	-	-	-	-	-	***	-	-	-	-
66 related foreign corporations.....	-	-	***	-	-	-	-	-	***	-	-	-	-
67 Net income, total.....	290219	*1877	***	29788	44942	35074	80224	*16542	***	*17552	44109	-	**
68 Net income, Form 1120-A.....	*1283	-	***	*59	-	-	-	-	***	-	-	-	-
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	***	-	-	-	-
70 Net income, Form 1120S.....	125849	-	***	*21225	*24848	*14522	28218	*9841	***	*10014	13605	-	**
71 Statutory special deductions, total	27884	-	***	*2045	*5844	*1071	1541	*127	***	-	8962	-	**
72 Net operating loss deduction....	25946	-	***	*2045	*5844	*495	*306	-	***	-	8962	-	**
73 Dividends received deduction....	1938	-	***	-	-	*576	*1235	*127	***	-	-	-	-
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	***	-	-	-	-
75 Income subject to tax.....	136486	*1877	***	*6519	14250	19480	50465	*6574	***	*7539	21542	-	**
76 Income tax before credits, total...	37212	*638	***	*978	2138	3823	13330	*2087	***	*2568	9096	-	**
77 Regular tax.....	35232	*638	***	*978	2138	3823	13330	*1878	***	*2563	7330	-	**
78 Personal holding company tax.....	-	-	***	-	-	-	-	-	***	-	-	-	-
79 Recapture taxes.....	-	-	***	-	-	-	-	-	***	-	-	-	-
80 Alternative minimum tax.....	*1935	-	***	-	-	-	-	*209	***	-	1726	-	**
81 Environmental tax.....	*45	-	***	-	-	-	-	-	***	*5	40	-	**
82 Foreign tax credit.....	-	-	***	-	-	-	-	-	***	-	-	-	-
83 U.S. Possessions tax credit.....	-	-	***	-	-	-	-	-	***	-	-	-	-
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	***	-	-	-	-
85 General business credit.....	*27	-	***	-	-	-	-	-	***	-	20	-	**
86 Prior year minimum tax credit.....	-	-	***	-	-	-	-	-	***	-	-	-	-
87 Income tax after credits, total....	37185	*638	***	*978	2138	3823	13330	*2087	***	*2568	9076	-	**

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8760	-	***	1771	1042	1136	1515	*57	***	**	-	***	**
2 Total assets.....	7351654	-	***	293342	405132	810100	2608550	*443716	***	**	-	***	**
3 Cash.....	459749	-	***	45524	68673	44667	180641	*23894	***	**	-	***	**
4 Notes and accounts receivable....	1212027	-	***	*33547	54757	85544	248951	*28717	***	**	-	***	**
5 Less: Allowance for bad debts.....	*2952	-	***	-	-	*2399	*418	*3	***	**	-	***	**
6 Inventories.....	2835894	-	***	*101731	168874	471536	1417405	*193197	***	**	-	***	**
7 U.S. govt. obligations, total....	*2982	-	***	-	-	-	*2982	-	***	**	-	***	**
8 Tax-exempt securities.....	-	-	***	-	-	-	-	-	***	**	-	***	**
9 Other current assets.....	680136	-	***	*12201	*3642	8942	53653	*16903	***	**	-	***	**
10 Loans to stockholders.....	68999	-	***	*621	*8715	*5839	39792	*2317	***	**	-	***	**
11 Mortgage and real estate loans...	451419	-	***	-	*16407	*33209	*36862	*12315	***	**	-	***	**
12 Other investments.....	414183	-	***	*91	*8368	*35447	109626	*36151	***	**	-	***	**
13 Depreciable assets.....	2325019	-	***	236237	245423	204735	788376	*185644	***	**	-	***	**
14 Less: Accumulated depreciation	1292304	-	***	142853	175544	112573	483486	*89147	***	**	-	***	**
15 Depletable assets.....	-	-	***	-	-	-	-	-	***	**	-	***	**
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	***	**	-	***	**
17 Land.....	351067	-	***	*6253	*2606	*24990	154212	*33032	***	**	-	***	**
18 Intangible assets (Amortizable)...	31892	-	***	*153	*8	*2727	15928	*503	***	**	-	***	**
19 Less: Accumulated amortization	9168	-	***	*153	*5	*401	6142	*230	***	**	-	***	**
20 Other assets.....	-177287	-	***	*-10	*3208	7837	50167	*422	***	**	-	***	**
21 Total liabilities.....	7351654	-	***	293342	405132	810100	2608550	*443716	***	**	-	***	**
22 Accounts payable.....	879385	-	***	*58622	52156	79452	184232	*13413	***	**	-	***	**
23 Mort, notes, and bonds under 1 yr	1664138	-	***	*11434	*111311	264909	845156	*174944	***	**	-	***	**
24 Other current liabilities.....	693617	-	***	*22952	16721	53315	324576	*25910	***	**	-	***	**
25 Loans from stockholders.....	334977	-	***	*42982	*42238	42995	185742	*5994	***	**	-	***	**
26 Mort, notes, bonds, 1 yr or more.	1515380	-	***	*31708	*17719	81755	768568	*57559	***	**	-	***	**
27 Other liabilities.....	159867	-	***	*9680	*0	*17723	90307	*1535	***	**	-	***	**
28 Net worth.....	2104291	-	***	115963	164987	269951	209970	*164360	***	**	-	***	**
29 Capital stock.....	149708	-	***	30792	11098	18885	38119	*6406	***	**	-	***	**
30 Paid-in or capital surplus.....	601539	-	***	*13721	*13701	*58104	58523	*20393	***	**	-	***	**
31 Retained earnings, appropriated.	*3515	-	***	-	-	-	*3515	-	***	**	-	***	**
32 Retained earnings-unappropriated.	1467689	-	***	*6465	*82091	170558	424164	*25083	***	**	-	***	**
33 Retained earnings (S CORP).....	316165	-	***	*64985	*61625	*24023	114368	*112478	***	**	-	***	**
34 Less: Cost of treasury stock..	434326	-	***	-	*3528	*1619	428720	-	***	**	-	***	**
35 Total receipts.....	14841690	-	***	1079467	1139213	2040078	6136970	*1058735	***	**	-	***	**
36 Business receipts.....	14331239	-	***	1079276	1132397	1992654	6009687	*1019376	***	**	-	***	**
37 Interest.....	154452	-	***	-	*1614	7496	25738	*1436	***	**	-	***	**
38 Interest on govt. obligations....	*883	-	***	-	*111	*92	-	*47	***	**	-	***	**
39 Rents.....	32152	-	***	-	-	*1368	4916	*4	***	**	-	***	**
40 Royalties.....	10216	-	***	-	-	-	-	-	***	**	-	***	**
41 Net S-T cap gain less net LT loss	*60	-	***	-	-	-	-	-	***	**	-	***	**
42 Net L-T cap gain less net ST loss	8572	-	***	-	-	*1702	1431	*13	***	**	-	***	**
43 Net gain, noncapital assets.....	13609	-	***	*1	*1124	*4985	6722	*162	***	**	-	***	**
44 Dividends, domestic corporations.	2285	-	***	-	*32	*121	*175	-	***	**	-	***	**
45 Dividends, foreign corporations..	-	-	***	-	-	-	-	-	***	**	-	***	**
46 Other receipts.....	288221	-	***	*190	*3935	31661	88301	*37699	***	**	-	***	**
47 Total deductions.....	14182557	-	***	1009307	1106557	1979451	5978643	*1045032	***	**	-	***	**
48 Cost of goods.....	10497634	-	***	641878	779231	1511647	4553579	*866977	***	**	-	***	**
49 Compensation of officers.....	407370	-	***	52725	43977	62413	149779	*22082	***	**	-	***	**
50 Salaries and wages.....	1041570	-	***	81672	91237	140894	381115	*54846	***	**	-	***	**
51 Repairs.....	96497	-	***	22437	10010	14601	27407	*3201	***	**	-	***	**
52 Bad debts.....	20388	-	***	*2256	*2116	1926	7083	*177	***	**	-	***	**
53 Rent paid on business property...	184696	-	***	*32228	24524	27937	61222	*4643	***	**	-	***	**
54 Taxes paid.....	298719	-	***	46544	24022	31208	103622	*11680	***	**	-	***	**
55 Interest paid.....	262349	-	***	9989	19436	29403	118140	*19754	***	**	-	***	**
56 Contributions or gifts.....	2354	-	***	*3	*60	607	798	*121	***	**	-	***	**
57 Amortization.....	2765	-	***	-	*88	*200	1771	*45	***	**	-	***	**
58 Depreciation.....	166947	-	***	19893	19600	23200	52665	*9977	***	**	-	***	**
59 Depletion.....	-	-	***	-	-	-	-	-	***	**	-	***	**
60 Advertising.....	139884	-	***	14650	9398	16909	60050	*12246	***	**	-	***	**
61 Pension, prof sh, stock, annuity.	26977	-	***	-	*582	*4340	8708	-	***	**	-	***	**
62 Employee benefit programs.....	41197	-	***	*2374	*4604	3751	12543	*947	***	**	-	***	**
63 Net loss, noncapital assets.....	2072	-	***	-	*452	-	*1246	*61	***	**	-	***	**
64 Other deductions.....	991135	-	***	82658	77220	110416	438916	*38276	***	**	-	***	**
65 Total receipts less total deducts..	659133	-	***	70159	32656	60627	158326	*13704	***	**	-	***	**
Constructive taxable income from													
66 related foreign corporations.....	-	-	***	-	-	-	-	-	***	**	-	***	**
67 Net income, total.....	658250	-	***	70159	32545	60536	158326	*13657	***	**	-	***	**
68 Net income, Form 1120-A.....	*1235	-	***	-	-	-	-	-	***	**	-	***	**
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	***	**	-	***	**
70 Net income, Form 1120S.....	211787	-	***	*60369	*27548	*18275	63638	*8410	***	**	-	***	**
71 Statutory special deductions, total	24632	-	***	*3631	*547	*2101	11233	-	***	**	-	***	**
72 Net operating loss deduction....	22909	-	***	*3631	*525	*2017	11111	-	***	**	-	***	**
73 Dividends received deduction....	1724	-	***	-	*22	*85	*122	-	***	**	-	***	**
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	***	**	-	***	**
75 Income subject to tax.....	421831	-	***	*6160	*4450	40159	83455	*5247	***	**	-	***	**
76 Income tax before credits, total...	131534	-	***	*924	*668	8125	22140	*1668	***	**	-	***	**
77 Regular tax.....	131044	-	***	*924	*668	8125	21994	*1668	***	**	-	***	**
78 Personal holding company tax....	-	-	***	-	-	-	-	-	***	**	-	***	**
79 Recapture taxes.....	-	-	***	-	-	-	-	-	***	**	-	***	**
80 Alternative minimum tax.....	*171	-	***	-	-	-	*146	-	***	**	-	***	**
81 Environmental tax.....	319	-	***	-	-	-	-	-	***	**	-	***	**
82 Foreign tax credit.....	-	-	***	-	-	-	-	-	***	**	-	***	**
83 U.S. Possessions tax credit.....	-	-	***	-	-	-	-	-	***	**	-	***	**
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	***	**	-	***	**
85 General business credit.....	*93	-	***	-	-	-	*93	-	***	**	-	***	**
86 Prior year minimum tax credit.....	*146	-	***	-	-	-	*3	-	***	**	-	***	**
87 Income tax after credits, total....	131295	-	***	*924	*668	8125	22043	*1668	***	**	-	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

	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.....	4842	*106	***	*1006	1212	673	602	*50	***	*15	***	***	29
2 Total assets.....	247464881	-	***	*172950	466282	454515	1204962	*339609	***	*575438	***	***	240857805
3 Cash.....	4042534	-	***	*42523	67127	81121	180799	*46166	***	*67382	***	***	3416489
4 Notes and accounts receivable....	49404823	-	***	*4673	32745	56225	136854	*35532	***	*96664	***	***	48576187
5 Less: Allowance for bad debts.....	1219961	-	***	-	-	*17	*604	*1680	***	*3313	***	***	1205204
6 Inventories.....	41362780	-	***	*67118	257119	186075	555636	*148493	***	*178426	***	***	38667460
7 U.S. govt. obligations, total....	*1474453	-	***	-	-	*4601	-	-	***	-	***	***	1450359
8 Tax-exempt securities.....	*4601891	-	***	-	-	*5103	-	-	***	-	***	***	4596788
9 Other current assets.....	3766785	-	***	*200	8603	25085	20026	*6886	***	*12476	***	***	3582891
10 Loans to stockholders.....	55319	-	***	*1225	*26379	*2117	*3804	*647	***	-	***	***	6994
11 Mortgage and real estate loans...	*3700888	-	***	*7928	-	*1404	*11670	-	***	-	***	***	3679886
12 Other investments.....	68350922	-	***	*12535	*16823	*9292	61167	*33747	***	*27742	***	***	6778010
13 Depreciable assets.....	70471861	-	***	*71545	148453	148353	347207	*105114	***	*294734	***	***	67970822
14 Less: Accumulated depreciation	22389389	-	***	*40999	101174	86069	192597	*64546	***	*166509	***	***	21032508
15 Depletable assets.....	-	-	***	-	-	-	-	-	***	-	***	***	-
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	***	-	***	***	-
17 Land.....	7768515	-	***	*1344	*3654	*14030	15376	*5399	***	*23178	***	***	7634144
18 Intangible assets (Amortizable)...	608187	-	***	*224	*10818	*81	53199	*4201	***	*929	***	***	477402
19 Less: Accumulated amortization	198328	-	***	*90	*4807	*81	10483	*359	***	*695	***	***	153916
20 Other assets.....	15663602	-	***	*4724	*541	*7196	*3562	*20011	***	*44424	***	***	15412001
21 Total liabilities.....	247464881	-	***	*172950	466282	454515	1204962	*339609	***	*575438	***	***	240857805
22 Accounts payable.....	29283321	-	***	*17604	60663	54956	226987	*43979	***	*110760	***	***	28262278
23 Mort, notes, and bonds under 1 yr	15285859	-	***	*3565	*28948	*9694	36970	*2212	***	*13165	***	***	15025856
24 Other current liabilities.....	33328126	-	***	*12867	41923	11296	66106	*16153	***	*51219	***	***	32805956
25 Loans from stockholders.....	217748	-	***	*24276	*66083	*43588	27028	-	***	*505	***	***	889
26 Mort, notes, bonds, 1 yr or more.	38282294	-	***	*22676	*51493	*44571	123743	*24583	***	*75259	***	***	37392579
27 Other liabilities.....	47953184	-	***	*-0	*9760	*1068	14145	*1417	***	*32296	***	***	47762450
28 Net worth.....	83114348	-	***	*91962	207412	289342	709983	*251265	***	*292234	***	***	79607797
29 Capital stock.....	2984587	-	***	*17225	20992	44657	74083	*57200	***	*15942	***	***	2592504
30 Paid-in or capital surplus.....	28414137	-	***	*16037	*30111	*11403	46443	*6501	***	*5728	***	***	27872495
31 Retained earnings, appropriated.	*53785	-	***	-	-	-	*23180	-	***	*2436	***	***	27325
32 Retained earnings-unappropriated	53411861	-	***	*63652	112016	*105836	413667	*78983	***	*256093	***	***	51573076
33 Retained earnings (S CORP).....	810463	-	***	*2490	*65993	*134735	164932	*111491	***	*28449	***	***	-
34 Less: Cost of treasury stock..	2560485	-	***	*7441	*21700	*7290	*12322	*2911	***	*16414	***	***	2457603
35 Total receipts.....	277767461	*46088	***	*486889	1372574	1445141	3429199	*584055	***	*1552991	***	***	261675018
36 Business receipts.....	266011211	*30346	***	*470310	1352676	1418986	3380774	*574869	***	*1511096	***	***	250356755
37 Interest.....	4537756	*205	***	*1097	1098	*4376	13569	*4201	***	*21000	***	***	4436155
38 Interest on govt. obligations....	561328	-	***	-	-	*17	*48	*167	***	*25	***	***	559569
39 Rents.....	891429	*1268	***	-	-	*1160	*680	-	***	*1348	***	***	877502
40 Royalties.....	96705	-	***	-	-	-	*828	-	***	-	***	***	94203
41 Net S-T cap gain less net LT loss	508549	-	***	-	*350	*775	*83	*63	***	-	***	***	504909
42 Net L-T cap gain less net ST loss	424143	*5774	***	*1075	*5791	*94	*13141	*598	***	*4886	***	***	368799
43 Net gain, noncapital assets.....	313840	*8362	***	*78	*766	*784	*2536	*29	***	*151	***	***	298446
44 Dividends, domestic corporations..	90202	*15	***	-	*998	-	*869	*99	***	*593	***	***	84053
45 Dividends, foreign corporations..	*24661	-	***	*139	-	-	-	-	***	-	***	***	24271
46 Other receipts.....	4307640	*118	***	*14190	10896	*18948	16670	*4030	***	*13893	***	***	4070357
47 Total deductions.....	266720946	*34394	***	*475849	1328883	1383158	3287045	*553445	***	*1517840	***	***	251207019
48 Cost of goods.....	183814825	*17775	***	*311188	883548	990925	2368788	*381186	***	*1060141	***	***	172920432
49 Compensation of officers.....	571108	*679	***	*14291	68642	69165	69434	*7311	***	*9047	***	***	265141
50 Salaries and wages.....	29540447	*4884	***	*29957	143894	145384	342803	*71672	***	*200477	***	***	27830414
51 Repairs.....	1066786	*285	***	*2629	11929	4705	11345	*3067	***	*7859	***	***	989158
52 Bad debts.....	1679801	-	***	*71	*1610	*1852	3832	*732	***	*5122	***	***	1650326
53 Rent paid on business property...	4096483	*2316	***	*28596	56945	39878	105992	*11515	***	*43784	***	***	3639018
54 Taxes paid.....	5133688	*831	***	*10209	30964	26027	79987	*9558	***	*31980	***	***	4813466
55 Interest paid.....	5712866	*841	***	*2916	9659	5170	17545	*3892	***	*12201	***	***	5574621
56 Contributions or gifts.....	136963	-	***	*41	*111	*92	1550	*251	***	*466	***	***	129818
57 Amortization.....	205517	*37	***	*45	*720	*26	2546	*237	***	*217	***	***	195982
58 Depreciation.....	5224341	*651	***	*6541	12174	8386	25178	*5884	***	*18356	***	***	5042850
59 Depletion.....	*126	-	***	-	-	-	*124	-	***	-	***	***	-
60 Advertising.....	5166756	*1368	***	*7230	15010	9983	57665	*22199	***	*28593	***	***	4876452
61 Pension, prof sh, stock, annuity.	1140437	-	***	-	*3665	*2536	13209	*2098	***	*4053	***	***	1098642
62 Employee benefit programs.....	2173222	*265	***	*2804	*3914	*1899	17225	*2832	***	*14683	***	***	2085318
63 Net loss, noncapital assets.....	36603	-	***	-	*19	*141	*1964	*25	***	*64	***	***	32629
64 Other deductions.....	21020977	*4463	***	*59330	86079	76988	167856	*30988	***	*80799	***	***	20062751
65 Total receipts less total deducts..	11046515	*11694	***	*11040	43691	61983	142154	*30610	***	*35151	***	***	10467999
Constructive taxable income from													
66 related foreign corporations.....	50107	-	***	-	-	-	-	-	***	-	***	***	49978
67 Net income, total.....	10535294	*11694	***	*11040	43691	61966	142106	*30443	***	*35126	***	***	9958408
68 Net income, Form 1120-A.....	*1162	-	***	-	*236	-	-	-	***	-	***	***	-
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	***	-	***	***	-
70 Net income, Form 1120S.....	240608	-	***	*9095	*24043	*47514	65414	*24252	***	*4979	***	***	-
71 Statutory special deductions, total	438046	*10237	***	*763	*8148	*5102	*608	*1719	***	*432	***	***	391684
72 Net operating loss deduction....	391908	*10227	***	*763	*7449	*5102	-	*1650	***	-	***	***	349925
73 Dividends received deduction....	46138	*10	***	-	*699	-	*608	*69	***	*432	***	***	41759
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	***	-	***	***	-
75 Income subject to tax.....	9856531	*1457	***	*1183	11500	*9349	76084	*4472	***	*29715	***	***	9566616
76 Income tax before credits, total...	3463620	*469	***	*177	1799	*2035	23809	*1951	***	*10118	***	***	3370012
77 Regular tax.....	3440753	*469	***	*177	1799	*1993	23495	*1425	***	*10103	***	***	3348364
78 Personal holding company tax....	-	-	***	-	-	-	-	-	***	-	***	***	-
79 Recapture taxes.....	-	-	***	-	-	-	-	-	***	-	***	***	-
80 Alternative minimum tax.....	9391	-	***	-	-	*43	*311	*525	***	-	***	***	8333
81 Environmental tax.....	13475	-	***	-	-	-	*4	-	***	*14	***	***	13315
82 Foreign tax credit.....	*11789	*-0	***	*21	-	-	-	-	***	-	***	***	11635
83 U.S. Possessions tax credit.....	16118	-	***	-	-	-	-	-	***	-	***	***	16118
84 Nonconventional source fuel credit.	*20	-	***	-	-	-	*20	-	***	-	***	***	-
85 General business credit.....	33814	-	***	-	-	-	*420	*7	***	*90	***	***	33017
86 Prior year minimum tax credit....	237170	*88	***	-	-	-	*1	-	***	-	***	***	236705
87 Income tax after credits, total....	3164707	*381	***	*156	17								

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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: Food stores

MAJOR GROUP 38 RETURNS WITH 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.....	39698	2074	18200	8698	4813	2732	2596	237	160	75	41	27	46
2 Total assets.....	91074760	-	895597	1411164	1735322	1876950	5105675	1527895	2329861	2722178	2889784	4372466	66207869
3 Cash.....	5365758	-	199513	241376	345020	246352	818860	154824	284155	289191	221853	285989	2278625
4 Notes and accounts receivable....	7072184	-	6419	49924	83441	176354	352179	89345	319074	175607	246802	262751	5310288
5 Less: Allowance for bad debts.....	74441	-	-	-	*118	*46	*1040	-	3233	1810	8592	11210	48392
6 Inventories.....	19458096	-	275575	455104	487925	574917	1401980	389385	510750	574798	620598	727794	13439271
7 U.S. govt. obligations, total....	337395	-	-	*8765	*1042	*5355	*25259	*16481	*40977	*8697	5991	14260	210570
8 Tax-exempt securities.....	*454613	-	-	*179	-	-	*3388	-	-	*24163	-	-	426884
9 Other current assets.....	3567430	-	28992	26905	51152	80649	170203	19986	79200	83485	123943	475748	2427166
10 Loans to stockholders.....	352340	-	20141	56269	50620	46741	104896	*9313	38737	*5228	13091	7305	-
11 Mortgage and real estate loans....	175357	-	-	-	*32544	*15986	*25075	*30129	-	*36439	20181	2132	12871
12 Other investments.....	5522321	-	*1182	*46285	32361	125907	262103	133296	158153	115152	181959	330317	4135605
13 Depreciable assets.....	67963131	-	913692	1010849	1096411	1459909	3811069	1232358	1746192	2311801	2247684	3307815	48825352
14 Less: Accumulated depreciation	32527505	-	643627	624759	686284	969668	2235079	671424	1014896	1197658	1103686	1487421	21893004
15 Depletable assets.....	*3409	-	-	-	-	-	*3409	-	-	-	-	-	-
16 Less: Accumulated depletion....	*45	-	-	-	-	-	*45	-	-	-	-	-	-
17 Land.....	5580625	-	*6659	*17012	80608	32358	176528	52732	83036	169026	160429	245844	4556392
18 Intangible assets (Amortizable)..	2231030	-	95460	79589	94508	37319	171173	14425	51102	84224	124102	64987	1414141
19 Less: Accumulated amortization	474861	-	49802	20277	30406	12146	44791	*4676	27240	33804	64187	11815	175716
20 Other assets.....	6067924	-	41394	63945	96499	56962	60509	61719	63855	77640	99616	157970	5287815
21 Total liabilities.....	91074760	-	895597	1411164	1735322	1876950	5105675	1527895	2329861	2722178	2889784	4372466	66207869
22 Accounts payable.....	17550733	-	111771	195229	219605	377822	1025195	311312	549023	528857	500453	656070	13075397
23 Mort, notes, and bonds under 1 yr	3210543	-	47188	64970	47986	106990	349747	107000	214414	134289	113771	99464	1924723
24 Other current liabilities.....	9182177	-	53518	71505	62187	148685	322288	117881	188490	261681	271672	402242	7282025
25 Loans from stockholders.....	1199985	-	234148	184810	215802	185973	149524	*24974	*13771	*26296	4438	117932	42317
26 Mort, notes, bonds, 1 yr or more.	25487835	-	193519	251540	339604	328136	950830	286645	432884	623702	580104	844270	20656600
27 Other liabilities.....	5776468	-	9110	18724	30157	9040	66457	*12603	28592	140344	114412	246480	5100550
28 Net worth.....	28667020	-	246342	624385	819981	720303	2241635	667480	902687	1007009	1304933	2006008	18126257
29 Capital stock.....	3998602	-	154107	191724	184276	108357	312250	45670	38260	103293	88114	225454	2547098
30 Paid-in or capital surplus.....	5988730	-	69320	144980	115253	80684	140694	95030	69141	70793	147613	462076	4593147
31 Retained earnings, appropriated.	72412	-	-	-	-	*82	*16817	-	*25292	428	16638	10050	3105
32 Retained earnings-unappropriated	16443082	-	98816	133368	246999	472034	1026385	168228	473545	515057	711535	1063691	11531624
33 Retained earnings (S CORP).....	3639817	-	-66276	179468	296312	127310	913123	396828	330766	*426005	407767	269396	359119
34 Less: Cost of treasury stock..	1475624	-	*9624	*25155	*22859	68164	167635	38276	36117	108567	66733	24659	907837
35 Total receipts.....	318915944	1678585	6810449	7107191	9537557	12300522	26497130	7776461	12919862	11692982	12284972	15430961	194879273
36 Business receipts.....	313013698	1542008	6717017	6999621	9459596	12168858	26158865	7660686	12711946	11498863	12075586	15051559	190969092
37 Interest.....	463202	*3231	*1085	4401	4619	8776	25444	*6469	10448	13729	13843	40390	330767
38 Interest on govt. obligations....	50372	-	-	-	-	*123	*904	*36	*82	*2023	1671	5045	40488
39 Rents.....	758514	7084	-	*426	*4032	*6579	25297	*4576	9476	26462	26634	47422	600527
40 Royalties.....	78972	-	-	*3791	-	-	*25	-	*3065	*24	2718	15543	53805
41 Net S-T cap gain less net LT loss	1551	-	-	-	*28	-	*295	-	*188	*123	228	-	688
42 Net L-T cap gain less net ST loss	178803	*28210	-	*10100	*3135	*5603	*2257	*217	*3193	5189	2234	98129	20536
43 Net gain, noncapital assets.....	165267	*49409	-	*4238	*17055	23805	*195	34902	3921	5394	5180	21168	10327
44 Dividends, domestic corporations.	18484	-	*802	*32	*4	*107	982	*580	*2363	*870	744	1673	10327
45 Dividends, foreign corporations..	*7442	-	-	-	-	-	*1098	-	135	-	1	-	6208
46 Other receipts.....	4179640	-	48643	91545	88820	61905	93421	103702	144063	141777	155918	166020	2825667
47 Total deductions.....	311665154	1577923	6592806	6883067	9273536	12099481	26000672	7682077	12715444	11546803	12023214	15054647	190215486
48 Cost of goods.....	236088612	1127818	4608523	5260520	7397142	9546809	20181971	5790337	10283063	8863300	9570300	11262297	142196532
49 Compensation of officers.....	1719127	*7120	235499	195701	212958	206257	317171	87309	71795	54926	41747	43874	244769
50 Salaries and wages.....	31200873	*160553	401014	480463	603333	921868	2110419	806500	986038	1148948	1056592	1705600	20819545
51 Repairs.....	2064066	*15418	45702	37472	45025	87912	172308	50899	74635	85574	83585	116055	1294941
52 Bad debts.....	279533	*780	*1797	8039	7354	8798	19582	5614	14135	6662	13579	16082	177111
53 Rent paid on business property....	5738417	*57039	304728	192241	163751	224782	465011	141442	197696	186282	189320	255540	3360586
54 Taxes paid.....	4663116	28708	146719	145561	171787	156336	367070	104825	152563	165465	157265	228626	2838190
55 Interest paid.....	2410627	*25506	31434	30335	37698	52564	126698	39613	52784	64386	50737	83005	1815867
56 Contributions or gifts.....	102714	*21	*745	1702	1213	1971	2956	*395	2272	2354	4036	7951	77096
57 Amortization.....	153058	*3656	6927	4658	5759	2344	17107	878	9483	7047	10771	4667	79760
58 Depreciation.....	4876989	24580	69334	67526	72695	114411	266121	83157	122162	136582	165499	249234	3505688
59 Depletion.....	-0	-	-	-	-	-	-	-	-	-	-	-	-0
60 Advertising.....	2770574	15235	42613	41894	60045	106873	296479	93959	111650	103990	126804	138923	1632110
61 Pension, prof sh, stock, annuity.	1126990	*2405	*4141	*67	*6136	9414	36191	32192	20063	55327	42168	45090	873795
62 Employee benefit programs.....	3705480	*8679	17143	22201	24591	47636	129258	44922	79424	118976	107232	168273	2937143
63 Net loss, noncapital assets.....	77718	*2477	*11	*3025	*831	*1175	2054	*681	*619	2045	1951	1580	61268
64 Other deductions.....	14687263	97927	676476	391663	463219	610331	1490276	399354	537059	544939	401626	727850	8346542
65 Total receipts less total deducts..	7250790	100662	217643	224125	264021	201040	496458	94384	204418	146178	261758	376314	4663787
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	*1331	-	-	-	-	-	-	-	-	*88	-	-	1244
67 Net income, total.....	7201749	100662	217643	224125	264021	200918	495555	94348	204336	144243	260087	371269	4624543
68 Net income, Form 1120-A.....	11077	-	*6995	*3172	*910	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1339390	*42865	162928	150075	173385	116470	246194	66970	102172	*39221	85548	84121	69440
71 Statutory special deductions, total	235607	*49026	25836	23368	24842	17653	28505	*8982	3656	17303	9507	7108	19819
72 Net operating loss deduction.....	220260	*49026	25333	23345	24839	17578	26716	*8422	*1867	*16694	8992	5777	11671
73 Dividends received deduction....	15347	-	*503	*23	*3	*75	1790	*561	1789	*609	515	1331	8148
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5627814	*8771	28879	50681	65794	66795	220855	*18413	98901	87719	165642	280079	4535284
76 Income tax before credits, total...	1939545	*1988	4332	7756	12133	12814	67859	5939	34052	31216	57614	97770	1606073
77 Regular tax.....	1914716	*1443	4332	7756	12111	12417	67039	*5900	33516	29815	56602	96909	1586877
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	17590	520	-	-	-	*398	*666	*39	*398	1362	759	509	12940
81 Environmental tax.....	6859	25	-	-	-	-	-	-	*16	39	171	352	6256
82 Foreign tax credit.....	*21430	-	-	-	-	-	-	-	-	*409	-0	-	21021
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	22593	*300	-	-	-	-	*62	-	*226	*1046	584	1474	18902
86 Prior year minimum tax credit.....	37172	-	-	-	*173	-	*1505	*206	*1151	*1493</			

1995 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)

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

MINOR INDUSTRY 5410 RETURNS WITH 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.....	22633	*383	8079	5998	3334	2257	2073	206	129	71	37	***	***
2 Total assets.....	85163180	-	402861	973745	1194663	1540613	3976457	1305114	1822015	2605747	2677791	***	***
3 Cash.....	4665618	-	82076	165358	222612	218974	627525	138957	231909	273075	190208	***	***
4 Notes and accounts receivable....	6459569	-	*1002	18867	30867	115086	218943	74716	231916	160750	215273	***	***
5 Less: Allowance for bad debts.....	60545	-	-	-	*118	*46	*313	-	*1984	1242	7435	***	***
6 Inventories.....	18422821	-	173500	377884	394502	530937	1084178	367385	468511	544950	571922	***	***
7 U.S. govt. obligations, total....	274164	-	-	*8765	*1042	*5355	*1168	*16481	*1837	*8697	5991	***	***
8 Tax-exempt securities.....	*454434	-	-	-	-	-	*3388	-	-	*24163	-	***	***
9 Other current assets.....	3336251	-	*4235	26535	45043	50434	135485	18606	49526	79530	119105	***	***
10 Loans to stockholders.....	268024	-	*10215	47986	41707	29140	94553	*8990	*10988	*5228	13091	***	***
11 Mortgage and real estate loans...	163354	-	-	-	*20540	*15986	*25075	*30129	-	*36439	20181	***	***
12 Other investments.....	5291866	-	*1182	*30019	31119	101384	249120	102725	138319	112616	179661	***	***
13 Depreciable assets.....	63657259	-	302261	561026	761871	1232914	3097384	1019156	1371406	2201730	2150665	***	***
14 Less: Accumulated depreciation	30276652	-	211099	386924	513977	836603	1846302	573850	793868	1127835	1057441	***	***
15 Depletable assets.....	*45	-	-	-	-	-	*45	-	-	-	-	***	***
16 Less: Accumulated depletion...	*45	-	-	-	-	-	*45	-	-	-	-	***	***
17 Land.....	5338070	-	-	*13335	46290	31595	133922	36673	50432	166549	157132	***	***
18 Intangible assets (Amortizable)...	1969856	-	*31722	57094	48518	20399	124737	*9946	19190	76988	102892	***	***
19 Less: Accumulated amortization	374087	-	*8185	13765	24711	5211	34179	*4314	12539	33202	50694	***	***
20 Other assets.....	5573178	-	15951	67565	89359	30269	61773	59513	56373	77313	67242	***	***
21 Total liabilities.....	85163180	-	402861	973745	1194663	1540613	3976457	1305114	1822015	2605747	2677791	***	***
22 Accounts payable.....	16676153	-	55437	130059	136166	328140	760545	280106	419038	500329	473455	***	***
23 Mort, notes, and bonds under 1 yr	2866230	-	*23593	42805	24088	89145	232371	90860	168696	132774	78548	***	***
24 Other current liabilities.....	8675989	-	17045	47868	52140	108384	214458	102281	157274	246750	248654	***	***
25 Loans from stockholders.....	782181	-	83070	117347	126123	124884	119995	*24032	*13771	*8272	4438	***	***
26 Mort, notes, bonds, 1 yr or more.	24125988	-	45648	86494	231566	245876	793640	246109	315983	612629	560384	***	***
27 Other liabilities.....	5668541	-	*9110	*15440	*30768	8750	40464	*10645	23459	137315	92008	***	***
28 Net worth.....	26368098	-	168957	533733	593812	635434	1814985	551081	723793	967678	1220304	***	***
29 Capital stock.....	3447181	-	57921	121387	122975	96965	295979	41823	33795	102912	73238	***	***
30 Paid-in or capital surplus.....	5341686	-	*60909	89701	102447	70448	74917	84003	24332	66250	131954	***	***
31 Retained earnings, appropriated.	63473	-	-	-	-	*82	*16817	-	*25292	428	7699	***	***
32 Retained earnings-unappropriated	15798348	-	45509	158104	220682	420580	871365	168228	399427	480620	666380	***	***
33 Retained earnings (S CORP).....	3157890	-	8139	187174	169059	94000	723330	295300	274828	*426005	407767	***	***
34 Less: Cost of treasury stock..	1440481	-	*3521	*22634	*21352	*46641	166424	38273	33882	108537	66733	***	***
35 Total receipts.....	298623631	*1426820	3541321	5536637	6958376	10596729	21797444	7113565	11155370	11275723	11804600	***	***
36 Business receipts.....	293179000	*1369094	3465966	5476572	6893749	10468172	21545530	7010043	10974466	11083932	11604624	***	***
37 Interest.....	418474	1214	*214	2931	4613	7626	20322	*6469	6912	13002	12435	***	***
38 Interest on govt. obligations....	49502	-	-	-	-	-	*904	-	*21	*2023	1342	***	***
39 Rents.....	736742	7084	-	*21	*4032	*6579	25151	*4576	6147	26462	26498	***	***
40 Royalties.....	32826	-	-	-	-	-	*25	-	-	*24	874	***	***
41 Net S-T cap gain less net LT loss	1551	-	-	-	*28	-	*295	-	*188	*123	228	***	***
42 Net L-T cap gain less net ST loss	164613	23892	-	*1345	*3135	*5603	*2238	*217	*2559	*5103	2158	***	***
43 Net gain, noncapital assets.....	116830	*3904	-	*3285	*16889	23545	*185	34135	3909	5026	5026	***	***
44 Dividends, domestic corporations.	15943	-	-	*32	*4	*107	982	*580	*2228	*868	744	***	***
45 Dividends, foreign corporations..	*7442	-	-	-	-	-	*1098	-	135	-	1	***	***
46 Other receipts.....	3900708	*21632	75141	55736	49529	91753	177354	91495	128579	140275	150670	***	***
47 Total deductions.....	292112718	*1391941	3441896	5387349	6767380	10446178	21405420	7035123	10990020	11131748	11561967	***	***
48 Cost of goods.....	223195063	*1028685	2685022	4276509	5392754	8212105	17150235	5555359	8967618	8634769	9280392	***	***
49 Compensation of officers.....	1221721	3201	69891	154534	144585	165012	226421	42660	54990	52350	38155	***	***
50 Salaries and wages.....	29184046	*157049	197840	334116	449948	854365	1632655	615318	845402	1070366	1011570	***	***
51 Repairs.....	1907370	*13563	21056	24420	34822	73347	145797	42757	63839	80276	81903	***	***
52 Bad debts.....	260557	*780	1326	7922	6066	6856	13751	5283	11530	6510	13065	***	***
53 Rent paid on business property...	4994099	*37392	125190	123587	103737	182680	329732	106374	172319	175310	169210	***	***
54 Taxes paid.....	4243724	*22603	75391	100493	135498	129969	268351	86794	131352	150759	148807	***	***
55 Interest paid.....	2249122	*20772	11245	13889	24231	41248	107733	32734	39398	62471	46779	***	***
56 Contributions or gifts.....	97922	*21	*61	1545	1213	1615	2221	*395	1937	2225	3033	***	***
57 Amortization.....	125384	1016	*2174	*3100	3856	843	10493	*447	4800	6779	9098	***	***
58 Depreciation.....	4533119	*14814	24848	40103	41838	96656	209495	63364	100324	131337	156902	***	***
59 Depletion.....	-0	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	2415026	*10218	9863	24273	47517	98986	190583	73407	72144	100876	83013	***	***
61 Pension, prof sh, stock, annuity.	1072880	*2405	-	*60	*1507	7362	30468	31627	15620	31052	41116	***	***
62 Employee benefit programs.....	3614208	8439	*7961	14084	18884	40138	106147	41666	75549	118491	105575	***	***
63 Net loss, noncapital assets.....	70065	1963	-	*515	*828	*1175	*1310	*646	*383	1966	1574	***	***
64 Other deductions.....	12928413	*69020	210027	268200	360095	533821	980027	336293	432815	506211	371774	***	***
65 Total receipts less total deducts..	6510913	*34879	99425	149288	190996	150551	392024	78441	165351	143976	242634	***	***
Constructive taxable income from													
66 related foreign corporations.....	*1331	-	-	-	-	-	-	-	-	*88	-	***	***
67 Net income, total.....	6462742	*34879	99425	149288	190996	150551	391121	78441	165330	142040	241292	***	***
68 Net income, Form 1120-A.....	*3586	-	*2676	-	*910	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	986570	*3723	73033	108599	115932	82705	191191	51064	85574	*39221	85548	***	***
71 Statutory special deductions, total	164562	26683	*15366	*8984	18092	9197	28327	*8982	3022	*17302	2960	***	***
72 Net operating loss deduction....	151095	26683	*15366	*8962	18089	9122	26537	*8422	*1327	*16694	2445	***	***
73 Dividends received deduction....	13467	-	-	*23	*3	*75	1790	*561	*1695	*608	515	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	5312672	*4473	11025	31704	56971	58649	171603	*18413	77128	85518	153394	***	***
76 Income tax before credits, total...	1842067	*1216	1653	4855	10194	11290	52816	5939	26706	30468	53238	***	***
77 Regular tax.....	1817865	*671	1653	4855	10172	11117	51998	*5900	26176	29067	52396	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	17207	520	-	-	-	*173	*665	*39	*394	1362	605	***	***
81 Environmental tax.....	6614	25	-	-	-	-	-	-	*13	39	154	***	***
82 Foreign tax credit.....	*20612	-	-	-	-	-	-	-	-	*409	-0	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	20440	-	-	-	-	-	*20	-	*202	*1046	584	***	***
86 Prior year minimum tax credit.....	34271	-	-	-	*173	-	*869	*206	*1151	*1483	396	***	***
87 Income tax after credits, total....	1766744	*1216	1653	4855	10021	11290	51927	5733	25353	27530	52257	***	***

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	17065	*1691	10120	2701	1479	475	523	*31	*31	*4	4	***	***
2 Total assets.....	5911580	-	492737	437419	540659	336336	1129218	*222781	*507847	*116432	211993	***	***
3 Cash.....	700140	-	117437	76018	122408	*27378	191335	*15867	*52246	*16116	31645	***	***
4 Notes and accounts receivable....	612614	-	*5417	31056	*52574	*61268	133236	*14629	*87158	*14857	31529	***	***
5 Less: Allowance for bad debts.....	13896	-	-	-	-	-	*726	-	*1250	*568	1156	***	***
6 Inventories.....	1035276	-	102075	77220	93423	43980	317802	*22000	*42239	*29848	48676	***	***
7 U.S. govt. obligations, total....	*63231	-	-	-	-	-	*24091	-	*39140	-	-	***	***
8 Tax-exempt securities.....	*179	-	-	*179	-	-	-	-	-	-	-	***	***
9 Other current assets.....	231179	-	24757	*369	*6109	*30216	34718	*1380	*29674	*3956	4838	***	***
10 Loans to stockholders.....	84317	-	*9926	*8283	*8913	*17601	*10343	*323	*27749	-	-	***	***
11 Mortgage and real estate loans....	*12004	-	-	-	*12004	-	-	-	-	-	-	***	***
12 Other investments.....	230455	-	-	*16265	*1242	*24523	*12982	*30571	*19834	*2536	2299	***	***
13 Depreciable assets.....	4305872	-	611431	449824	334540	226994	713684	*213203	*374786	*110071	97019	***	***
14 Less: Accumulated depreciation	2250853	-	432528	237835	172307	133065	388776	*97575	*221028	*69823	46245	***	***
15 Depletable assets.....	*3363	-	-	-	-	-	*3363	-	-	-	-	***	***
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land.....	242555	-	*6659	*3677	*34317	*763	42606	*16059	*32604	*2477	3297	***	***
18 Intangible assets (Amortizable)...	261173	-	63738	*22494	*45991	*16920	46436	*4479	*31912	*7236	21210	***	***
19 Less: Accumulated amortization	100774	-	41617	*6512	*5695	*6936	*10611	*361	*14701	*602	13493	***	***
20 Other assets.....	494746	-	25442	-	*7140	*26693	-1265	*2206	*7483	*327	32374	***	***
21 Total liabilities.....	5911580	-	492737	437419	540659	336336	1129218	*222781	*507847	*116432	211993	***	***
22 Accounts payable.....	874580	-	56334	65170	83439	49682	264650	*31206	*129985	*28528	26998	***	***
23 Mort, notes, and bonds under 1 yr	344313	-	23594	*22165	*23898	*17845	117377	*16141	*45718	*1515	35224	***	***
24 Other current liabilities.....	506188	-	36473	23637	10048	40301	107831	*15600	*31216	*14931	23019	***	***
25 Loans from stockholders.....	417804	-	151078	67463	89679	*61089	*29528	*942	-	*18024	-	***	***
26 Mort, notes, bonds, 1 yr or more.	1361846	-	147872	165046	108037	82260	157190	*40536	*116901	*11073	19720	***	***
27 Other liabilities.....	107927	-	*0	*3284	*-611	*290	*25993	*1958	*5133	*3029	22404	***	***
28 Net worth.....	2298922	-	77386	90652	226168	84869	426650	*116399	*178894	*39331	84628	***	***
29 Capital stock.....	551421	-	96186	70337	61301	11391	16270	*3847	*4465	*381	14877	***	***
30 Paid-in or capital surplus.....	647044	-	*8410	*55279	*12806	*10237	65777	*11026	*44809	*4543	15659	***	***
31 Retained earnings, appropriated.	8938	-	-	-	-	-	-	-	-	-	8938	***	***
32 Retained earnings-unappropriated	644734	-	53307	-24736	*26317	*51454	155021	-	*75918	*34436	45155	***	***
33 Retained earnings (S CORP).....	481928	-	-74415	*-7706	127252	*33310	190793	*101528	*55938	-	-	***	***
34 Less: Cost of treasury stock..	35143	-	*6103	*2521	*1508	*21523	*1211	*3	*2235	*30	-	***	***
35 Total receipts.....	20292313	*251765	3269127	1570554	2579182	1703793	4699686	*662896	*1764492	*417258	480371	***	***
36 Business receipts.....	19834698	*172914	3251051	1523049	2565847	1700686	4613336	*650643	*1737480	*414931	470962	***	***
37 Interest.....	44727	*2018	*871	*1470	*6	*1150	5122	-	*3536	*727	1408	***	***
38 Interest on govt. obligations....	*870	-	-	-	-	*123	-	-	*36	*61	329	***	***
39 Rents.....	21772	-	-	*405	-	-	*146	-	-	*3329	136	***	***
40 Royalties.....	*46146	-	-	*3791	-	-	-	-	-	*3065	1844	***	***
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	14191	*4318	-	*8754	-	-	*19	-	*633	*86	76	***	***
43 Net gain, noncapital assets.....	48437	*45505	-	-	*953	*166	*260	*10	*767	*11	369	***	***
44 Dividends, domestic corporations.	*2540	-	*802	-	-	-	-	-	*135	*2	-	***	***
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	***	***
46 Other receipts.....	278932	*27011	16404	33084	*12376	*1668	80804	*12207	*15484	*1502	5248	***	***
47 Total deductions.....	19552436	*185982	3150909	1495717	2506156	1653303	4595252	*646954	*1725425	*415056	461247	***	***
48 Cost of goods.....	12893549	*99134	1923502	984011	2004387	1334704	3031736	*234979	*1315445	*228530	289908	***	***
49 Compensation of officers.....	497406	*3920	165608	41167	68373	*41245	90749	*44648	*16806	*2576	3593	***	***
50 Salaries and wages.....	2016827	*3504	203174	146348	153385	*67503	477764	*191182	*140637	*78581	45022	***	***
51 Repairs.....	156696	*1855	24645	13052	10202	*14565	26511	*8142	*10796	*5298	1683	***	***
52 Bad debts.....	18976	-	*471	*117	*1288	*1942	5831	*331	*2606	*152	514	***	***
53 Rent paid on business property...	744318	*19647	179537	68655	60014	*42102	135280	*35067	*25377	*10973	20110	***	***
54 Taxes paid.....	419392	*6105	71328	45068	36289	26367	98719	*18031	*21210	*14707	8457	***	***
55 Interest paid.....	161505	*4734	20189	16446	13467	11316	18965	*6878	*13386	*1915	3958	***	***
56 Contributions or gifts.....	4792	-	*684	*157	-	*357	735	-	*335	*129	1003	***	***
57 Amortization.....	27674	*2641	4753	*1557	*1903	*1501	6614	*431	*4683	*268	1673	***	***
58 Depreciation.....	343870	*9765	44486	27423	30857	17754	56626	*19793	*21838	*5245	8597	***	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	355548	*5016	32750	17621	12528	7887	105895	*20552	*39506	*3114	43791	***	***
61 Pension, prof sh, stock, annuity.	54109	-	*4141	*7	*4629	*2051	5723	*565	*4443	*24276	1052	***	***
62 Employee benefit programs.....	91272	*240	*9182	*8117	*5707	*7498	23111	*3256	*3875	*485	1657	***	***
63 Net loss, noncapital assets.....	7653	*514	*11	*2510	*3	-	*743	*36	*236	*79	377	***	***
64 Other deductions.....	1758850	*28906	466449	123463	103124	76511	510250	*63062	*104245	*38728	29852	***	***
65 Total receipts less total deducts..	739877	*65783	118218	74837	73026	50490	104434	*15942	*39067	*2203	19124	***	***
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	739007	*65783	118218	74837	73026	50367	104434	*15906	*39006	*2203	18795	***	***
68 Net income, Form 1120-A.....	*7491	-	*4319	*3172	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	352821	*39142	89895	*41476	57453	*33765	55003	*15906	*16598	-	-	***	***
71 Statutory special deductions, total	71045	*22343	10470	*14384	*6750	*8456	*179	-	*635	*2	6547	***	***
72 Net operating loss deduction....	69165	*22343	*9967	*14384	*6750	*8456	*179	-	*540	-	6547	***	***
73 Dividends received deduction....	*1880	-	*503	-	-	-	-	-	*95	*2	-	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	315141	*4299	17854	*18977	*8823	*8146	49252	-	*21773	*2201	12248	***	***
76 Income tax before credits, total...	97478	*772	2678	*2901	*1939	*1525	15042	-	*7346	*748	4377	***	***
77 Regular tax.....	96851	*772	2678	*2901	*1939	*1300	15042	-	*7340	*748	4206	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	*383	-	-	-	-	*225	*1	-	*3	-	154	***	***
81 Environmental tax.....	*244	-	-	-	-	-	-	-	*3	-	16	***	***
82 Foreign tax credit.....	818	-	-	-	-	-	-	-	-	-	-	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	*2154	*300	-	-	-	-	*42	-	*24	-	-	***	***
86 Prior year minimum tax credit....	*2900	-	-	-	-	-	*636	-	-	*10	-	***	***
87 Income tax after credits, total....	91607	*472	2678	*2901	*1939	*1525	14365	-	*7323	*738	4377	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	64763	1467	***	16411	9069	6044	12241	3337	1657	278	73	34	***
2 Total assets.....	117454578	-	***	2738315	3249421	4270507	30695422	22909784	23996010	9429017	5002678	5681105	***
3 Cash.....	8556437	-	***	461776	439907	452192	2175807	1516738	1885180	666609	249189	240593	***
4 Notes and accounts receivable....	16349257	-	***	386437	580845	594610	3315917	2726570	3189926	1347859	868951	967092	***
5 Less: Allowance for bad debts.....	198208	-	***	*12658	*7317	22382	23756	15468	39584	19086	19348	23335	***
6 Inventories.....	62856519	-	***	1042407	1236586	2059999	19714333	14430548	13644981	4340560	1836927	1750406	***
7 U.S. govt. obligations, total....	76410	-	***	*606	*19282	*1118	*26695	-	*7742	*128	4330	16310	***
8 Tax-exempt securities.....	44547	-	***	-	*200	-	*3787	-	*10272	-	4133	26155	***
9 Other current assets.....	3092396	-	***	67759	100446	70325	748325	634457	585230	334280	140859	214541	***
10 Loans to stockholders.....	1153929	-	***	66330	120227	54924	326155	168733	187369	84527	17063	117476	***
11 Mortgage and real estate loans...	160057	-	***	*17887	*3297	*8717	*30343	*22051	29505	*14926	30278	1053	***
12 Other investments.....	2812167	-	***	*14018	55302	164785	616039	471298	476925	370295	309389	264064	***
13 Depreciable assets.....	33707393	-	***	1417412	1308258	1484372	7041310	4572351	5945763	2941179	1902284	2902596	***
14 Less: Accumulated depreciation	17039396	-	***	969200	827731	829439	4091614	2424841	2873704	1251598	753440	1499182	***
15 Depletable assets.....	*19098	-	***	-	-	-	*12503	*6590	-	*4	-	-	***
16 Less: Accumulated depletion...	*7569	-	***	-	-	-	*5714	*1851	-	*4	-	-	***
17 Land.....	3531368	-	***	85244	113279	158731	455945	369894	606466	447114	228229	398380	***
18 Intangible assets (Amortizable)...	1482497	-	***	165299	112833	39915	241986	240001	185637	85493	71919	181775	***
19 Less: Accumulated amortization	610970	-	***	107050	58432	12114	121836	121044	75277	33761	23462	24472	***
20 Other assets.....	1468645	-	***	102047	52440	44753	229196	313756	229581	100493	135377	147653	***
21 Total liabilities.....	117454578	-	***	2738315	3249421	4270507	30695422	22909784	23996010	9429017	5002678	5681105	***
22 Accounts payable.....	10533872	-	***	354777	353544	566511	2456533	1267276	1483982	745779	528436	994106	***
23 Mort, notes, and bonds under 1 yr	52101320	-	***	205893	280184	772797	14525296	13049404	13048706	4668541	1761226	1039013	***
24 Other current liabilities.....	7261580	-	***	131605	103656	261845	1631351	1369853	1560569	525784	457508	435570	***
25 Loans from stockholders.....	4646798	-	***	542035	497257	353789	1216242	799462	776528	127950	60977	52421	***
26 Mort, notes, bonds, 1 yr or more.	13534149	-	***	404767	617759	703999	3078555	2015526	2337505	1237146	960443	938983	***
27 Other liabilities.....	1555923	-	***	59462	22433	44765	261262	303747	125200	137758	163827	200156	***
28 Net worth.....	27820937	-	***	1039777	1374588	1566801	7526183	4104517	4663520	1986060	1070261	2020856	***
29 Capital stock.....	3855081	-	***	223712	227597	259397	1275274	778038	518807	214583	67745	108206	***
30 Paid-in or capital surplus.....	4542263	-	***	215767	115788	169485	1026424	651337	602985	326392	237142	371560	***
31 Retained earnings, appropriated.	116693	-	***	*12826	*49800	*37249	*7084	*9522	*205	-	-	-	***
32 Retained earnings-unappropriated	12000810	-	***	308824	728831	889789	3411159	1350964	1683844	860889	539446	752165	***
33 Retained earnings (S CORP).....	8638259	-	***	299855	346942	336044	2197477	1556883	2012958	660173	261458	804564	***
34 Less: Cost of treasury stock...	1332169	-	***	*21208	94372	87915	421399	239790	164597	76182	35531	15640	***
35 Total receipts.....	487214408	1317919	***	20200249	13570897	17442132	133311559	106057223	105784866	36001707	15655343	13895446	***
36 Business receipts.....	479153725	1253032	***	20020998	13428805	17192680	131269529	104463057	103873917	35205294	15240828	13544079	***
37 Interest.....	1025057	2052	***	9181	60472	34972	267995	153423	177628	112379	60838	68961	***
38 Interest on govt. obligations....	10375	-	***	*126	*659	*71	1545	*407	787	*450	361	5148	***
39 Rents.....	403939	*1138	***	*9713	10397	*5188	79694	25132	87501	60911	58316	51625	***
40 Royalties.....	46396	-	***	-	-	-	-	-	*12680	*2	3139	485	***
41 Net S-T cap gain less net LT loss	5639	*974	***	-	-	*897	973	*181	*507	*248	1859	-	***
42 Net L-T cap gain less net ST loss	216531	*27253	***	*13388	*2506	8918	48535	31087	34110	6465	19103	13117	***
43 Net gain, noncapital assets.....	416682	*5659	***	*20965	*3317	10332	73307	56583	69381	42631	57731	16567	***
44 Dividends, domestic corporations.	12040	-	***	*62	*586	*131	4213	1048	1232	1949	2166	640	***
45 Dividends, foreign corporations..	*2451	-	***	-	-	-	-	*2261	-	37	-	152	***
46 Other receipts.....	5921571	27811	***	125816	64157	188941	1565767	1324044	1527125	571341	211001	194672	***
47 Total deductions.....	479993892	1252861	***	19714344	13258281	17087438	131465478	104919064	104431589	35499069	15409734	13605593	***
48 Cost of goods.....	413451297	1047792	***	16169654	10559748	14040733	113523308	92216915	91765439	31038123	12837618	11033426	***
49 Compensation of officers.....	5097768	20893	***	429181	335952	399652	1595385	884519	783699	221296	96233	51036	***
50 Salaries and wages.....	23721364	66927	***	1051368	794104	896525	6264438	4696960	5039567	1642797	892195	884210	***
51 Repairs.....	1330624	7533	***	64114	54141	80451	374411	223750	238396	84801	52069	73254	***
52 Bad debts.....	355680	*2085	***	37298	44900	23832	106985	43784	48543	15293	9927	13014	***
53 Rent paid on business property...	4344295	19851	***	412024	202792	229157	1138828	787724	674399	208194	143515	174000	***
54 Taxes paid.....	4688344	21778	***	307219	245798	223633	1341200	828255	808623	324226	155616	147386	***
55 Interest paid.....	3980747	5199	***	92798	107375	145393	1177953	853135	753132	298842	188846	147157	***
56 Contributions or gifts.....	36932	*102	***	1634	1693	2114	8925	6804	6246	3043	2143	2546	***
57 Amortization.....	133167	*675	***	14598	12344	2561	22195	26585	19447	7895	7571	9220	***
58 Depreciation.....	3308755	5419	***	104278	108284	131910	571374	390584	592315	344133	250214	288831	***
59 Depletion.....	*195	-	***	*171	-	-	-	-	*19	-	-	5	***
60 Advertising.....	4217470	8053	***	140359	112584	113703	1085806	1037618	980146	334119	148935	118582	***
61 Pension, prof sh, stock, annuity.	344077	*408	***	16741	7491	17521	79023	52868	66827	17291	18452	22811	***
62 Employee benefit programs.....	1771054	3337	***	34782	39463	39400	507505	382871	390559	121997	69378	65331	***
63 Net loss, noncapital assets.....	38704	*1047	***	*1977	*984	*996	10130	5236	6645	4555	3133	1195	***
64 Other deductions.....	13213420	41762	***	836148	630626	739855	3658013	2481458	2257587	832465	533888	573590	***
65 Total receipts less total deducts..	7220516	65059	***	485905	312617	354694	1846081	1138159	1353277	502638	245609	289853	***
Constructive taxable income from													
66 related foreign corporations.....	*1595	-	***	-	-	-	-	-	*184	*193	864	-	***
67 Net income, total.....	7211735	65059	***	485779	311958	354623	1844536	1137752	1352674	502381	246113	284705	***
68 Net income, Form 1120-A.....	*12156	*127	***	*3407	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	*596	*596	***	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	4026241	*18135	***	340947	164343	181892	1127686	742065	879818	254612	69601	131354	***
71 Statutory special deductions, total	513443	*31892	***	69350	29735	16304	117531	89311	59446	20571	18793	11133	***
72 Net operating loss deduction....	502741	*31892	***	69304	29324	16212	114293	86986	58523	19126	17087	10625	***
73 Dividends received deduction....	10702	-	***	*47	*410	*92	3237	2325	923	1445	1706	508	***
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	2673401	15031	***	75481	117996	156427	599410	306810	413608	227633	157718	142296	***
76 Income tax before credits, total...	814862	4092	***	11685	19931	30354	160092	102840	140702	82167	55869	49485	***
77 Regular tax.....	801583	3761	***	14130	19773	30171	160884	97485	139353	77232	53860	46860	***
78 Personal holding company tax....	*51	-	***	-	*51	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	-	***	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	17112	*7	***	*213	-	*101	1926	4347	4698	3065	1600	642	***
81 Environmental tax.....	1026	*-0	***	-	-	-	*1	*9	58	79	150	162	***
82 Foreign tax credit.....	*249	-	***	-	-	-	-	-	-	*233	-	16	***
83 U.S. Possessions tax credit.....	2568	-	***	-	-	-	169	-	-	2399	-	-	***
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	9191	-	***	-	*408	*377	856	*1401	*1106	*248	700	885	***
86 Prior year minimum tax credit.....	18279	*2	***	-	-	*142	1951	1738	2949	2011	1159	2538	***
87 Income tax after credits, total....	784574	4090	***	11685	19523	29834	157116	99701	136646	77276	54010	46046	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	26892	*67	4730	3878	2565	2118	8644	3074	1511	241	47	***	***
2 Total assets.....	86917896	-	212794	647110	925686	1485309	23446373	21220804	21723419	8062701	3134229	***	***
3 Cash.....	6030373	-	35425	59474	109767	128620	1559806	1425351	1738299	570942	173687	***	***
4 Notes and accounts receivable....	12681873	-	*9034	138522	238137	283006	2403929	2537539	2909831	1190257	533173	***	***
5 Less: Allowance for bad debts.	112507	-	-	*12141	*6310	*1248	12491	11997	33475	16070	8284	***	***
6 Inventories.....	51380996	-	144248	359354	450329	934700	16186252	13591325	12840880	4075520	1317986	***	***
7 U.S. govt. obligations, total....	*12170	-	-	-	-	-	*5791	-	-	*128	4330	***	***
8 Tax-exempt securities.....	*15136	-	-	-	-	-	*3787	-	*9262	-	1609	***	***
9 Other current assets.....	2282416	-	*3688	*6850	25693	25708	622025	589149	495429	309919	89500	***	***
10 Loans to stockholders.....	732527	-	*1200	*99	*26265	*14005	217020	151404	175437	82050	12858	***	***
11 Mortgage and real estate loans...	93737	-	-	*17056	-	-	*10801	*21236	28981	*13563	-	***	***
12 Other investments.....	1757555	-	*4508	*8808	*11351	*16601	336165	388201	401501	286274	211516	***	***
13 Depreciable assets.....	18271121	-	43971	153701	137618	177342	4106652	3902014	4604813	2000419	988096	***	***
14 Less: Accumulated depreciation	9139745	-	31483	98332	81501	115271	2453080	2090399	2190556	857798	357680	***	***
15 Depletable assets.....	*19098	-	-	-	-	-	*12503	*6590	-	*4	-	***	***
16 Less: Accumulated depletion...	*7569	-	-	-	-	-	*5714	*1851	-	*4	-	***	***
17 Land.....	1648842	-	*1935	*15907	*13990	13983	209434	315575	433780	283965	94735	***	***
18 Intangible assets (Amortizable)...	680498	-	*6623	*10601	*2588	*6156	127885	223235	173113	77533	25801	***	***
19 Less: Accumulated amortization	295277	-	*3908	*10132	*534	*6136	51185	108964	69458	30376	7110	***	***
20 Other assets.....	866651	-	*2446	*2658	-1706	7842	166791	282395	205583	76375	54013	***	***
21 Total liabilities.....	86917896	-	212794	647110	925686	1485309	23446373	21220804	21723419	8062701	3134229	***	***
22 Accounts payable.....	5208856	-	*13626	53680	32187	86848	1260506	1028541	1007057	490379	209056	***	***
23 Mort, notes, and bonds under 1 yr	48193657	-	*30194	*91207	160891	500437	12992210	12555059	12667847	4585570	1375003	***	***
24 Other current liabilities.....	4898433	-	*6239	21829	24654	132470	1091255	1205816	1364270	428349	309617	***	***
25 Loans from stockholders.....	3309477	-	114015	203765	192152	141714	962113	777618	752820	124961	23306	***	***
26 Mort, notes, bonds, 1 yr or more.	8023456	-	*23816	143791	97950	146068	1888999	1686385	1898834	866244	624777	***	***
27 Other liabilities.....	853246	-	*5762	*22458	*15818	18912	185218	283395	95561	70774	40401	***	***
28 Net worth.....	16430771	-	19143	110380	402034	458859	5066072	3683988	3937031	1496425	552068	***	***
29 Capital stock.....	2808407	-	33254	53563	69366	96999	1061585	760303	475561	182270	41019	***	***
30 Paid-in or capital surplus.....	2507943	-	*4930	*42118	50344	74680	747234	580197	547293	225604	133824	***	***
31 Retained earnings, appropriated.	55100	-	-	*10527	*4870	-	*26691	*3286	*9522	*205	-	***	***
32 Retained earnings-unappropriated	6304695	-	*1088	35287	211193	220868	2026550	1131497	1311780	660709	266680	***	***
33 Retained earnings (S CORP).....	5600716	-	*55052	-28899	70523	82530	1435616	1437596	1749978	493438	134335	***	***
34 Less: Cost of treasury stock..	846090	-	*73005	*2216	*4260	*16218	231604	228891	157103	65801	23790	***	***
35 Total receipts.....	386141932	*464978	1271061	4768993	4123915	7726150	110066274	100290003	97999616	31963425	10945946	***	***
36 Business receipts.....	379300742	*457467	1270179	4646723	4038334	7575054	108362344	98813108	96189198	31207814	10617831	***	***
37 Interest.....	855743	*734	*688	*4433	46308	17716	236589	148453	167937	108453	37673	***	***
38 Interest on govt. obligations....	1993	-	-	-	-	-	*784	*316	*384	*111	142	***	***
39 Rents.....	302405	*1000	-	*3912	*805	*1019	39696	23813	73700	59087	53478	***	***
40 Royalties.....	*15258	-	-	-	-	-	-	-	*12142	*2	3114	***	***
41 Net S-T cap gain less net LT loss	2456	*974	-	-	-	*56	*752	*139	*280	*248	7	***	***
42 Net L-T cap gain less net ST loss	121730	*19	-	*13388	-	*2655	26613	27377	32767	3858	2398	***	***
43 Net gain, noncapital assets.....	282335	*1052	-	*14807	*1588	*1147	34493	18984	65624	36624	44512	***	***
44 Dividends, domestic corporations.	6265	-	-	*12	-	*47	*632	*860	728	1895	1987	***	***
45 Dividends, foreign corporations..	*2259	-	-	-	-	-	-	*2259	-	-	-	***	***
46 Other receipts.....	5250747	*3732	*194	*85718	36880	128457	1364371	1254694	1456857	545333	184805	***	***
47 Total deductions.....	381500966	*457354	1217469	4642303	4010903	7617288	108729930	99271481	96804903	31551541	10814074	***	***
48 Cost of goods.....	336209720	*404935	930280	3844304	3428200	6743138	95795117	87510206	85644379	27876325	9258998	***	***
49 Compensation of officers.....	3377903	*2933	*67168	80800	71651	136712	1171316	822928	724326	196618	70154	***	***
50 Salaries and wages.....	16381592	*20224	*47868	202746	141454	244294	4534165	4407437	4443085	1372099	524700	***	***
51 Repairs.....	797757	*419	*6349	13708	12384	17496	242498	203045	194616	59854	26386	***	***
52 Bad debts.....	241674	*13	*585	*26714	38162	7125	70900	35927	41247	11799	4553	***	***
53 Rent paid on business property...	2632693	*3168	*35857	76952	33258	58749	815265	738164	567132	166205	85790	***	***
54 Taxes paid.....	2855667	*4295	19122	56028	41119	54285	838219	747463	705209	225764	93369	***	***
55 Interest paid.....	3102669	*2859	*2315	41621	35448	55752	925440	776081	693051	263741	126658	***	***
56 Contributions or gifts.....	24818	*40	*36	*505	*153	884	5931	6584	5730	2433	1264	***	***
57 Amortization.....	77612	*17	*93	*6182	*301	*207	14490	26230	18286	6711	3267	***	***
58 Depreciation.....	1989701	*1154	5190	8853	13113	12806	334946	342632	480576	243628	153008	***	***
59 Depletion.....	*19	-	-	-	-	-	-	-	*19	-	-	***	***
60 Advertising.....	3518955	*5551	8193	59146	50012	53390	895268	993233	925502	320735	100010	***	***
61 Pension, prof sh, stock, annuity.	204665	*127	-	*8091	*1761	*3444	53797	49852	58077	14163	6859	***	***
62 Employee benefit programs.....	1355681	*1869	*4723	*5470	*1618	15040	425202	368047	350660	101184	42080	***	***
63 Net loss, noncapital assets.....	28006	-	-	*1977	-	*566	8070	4926	5119	4540	2715	***	***
64 Other deductions.....	8701834	*9749	89689	209207	142268	213400	2599307	2238726	1947888	685743	314262	***	***
65 Total receipts less total deducts..	4640966	*7624	53592	126690	113012	108862	1336344	1018522	1194713	411884	131873	***	***
Constructive taxable income from													
66 related foreign corporations.....	*539	-	-	-	-	-	-	-	*184	-	-	***	***
67 Net income, total.....	4639512	*7624	53592	126690	113012	108862	1335560	1018206	1194513	411774	131731	***	***
68 Net income, Form 1120-A.....	*349	-	*349	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	2889128	*1428	*42150	64535	65025	56083	877904	683500	788191	222657	44707	***	***
71 Statutory special deductions, total	316329	*3178	*10096	*38392	*11425	*5588	81962	65701	56994	20402	15457	***	***
72 Net operating loss deduction....	310031	*3178	*10096	*38383	*11425	*5555	81520	63513	56423	18995	13880	***	***
73 Dividends received deduction....	6298	-	-	*9	-	*33	*443	2188	571	1407	1577	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	1435029	*3017	*1346	23763	36562	47191	375706	269438	349435	169138	71566	***	***
76 Income tax before credits, total...	447061	*1350	*513	3828	6467	8043	98816	90598	118729	62167	26148	***	***
77 Regular tax.....	436487	*1020	*202	6373	6417	8043	99940	85242	117567	57280	24299	***	***
78 Personal holding company tax....	*51	-	-	-	*51	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	15394	*7	-	*113	-	-	1594	4347	4528	3065	1532	***	***
81 Environmental tax.....	247	*-0	-	-	-	-	*1	*9	41	49	58	***	***
82 Foreign tax credit.....	*212	-	-	-	-	-	-	-	-	*212	-	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	2374	-	-	-	-	-	*575	*123	*758	*172	25	***	***
86 Prior year minimum tax credit....	16334	*2	-	-	-	*142	1211	1401	2581	2011	1011	***	***
87 Income tax after credits, total....	428141	*1349	*513	3828	6467	7901	97029	89074	115391	59772	25111	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	17203	*640	4745	6848	2464	1442	933	*29	66	***	***	7	**
2 Total assets.....	9587241	-	250503	1161516	870072	1028650	1927519	*204249	956968	***	***	1771092	**
3 Cash.....	1303995	-	66540	273303	151934	163808	299235	*7901	103571	***	***	121799	**
4 Notes and accounts receivable....	1037702	-	*19678	118646	98033	96554	277922	*28972	69882	***	***	204615	**
5 Less: Allowance for bad debts.....	9499	-	-	*517	-	*890	*520	*940	*135	***	***	4096	**
6 Inventories.....	1326929	-	71165	233834	110033	141063	238606	*30629	111145	***	***	256567	**
7 U.S. govt. obligations, total....	*11450	-	-	*606	*2941	*172	-	-	*7731	***	***	-	-
8 Tax-exempt securities.....	*-0	-	-	-	-	-	*-0	-	-	***	***	-	-
9 Other current assets.....	244176	-	*1944	46248	43689	18393	42623	*846	29025	***	***	34600	**
10 Loans to stockholders.....	191836	-	*7423	*48382	*45690	*13370	*4336	*427	*7540	***	***	64668	**
11 Mortgage and real estate loans...	49810	-	-	-	-	*5220	*12549	*446	*524	***	***	31	-
12 Other investments.....	498876	-	-	*648	*34420	*62820	168616	*5371	45185	***	***	69872	**
13 Depreciable assets.....	7710321	-	214131	881440	565907	754696	1464175	*169711	886808	***	***	1652357	**
14 Less: Accumulated depreciation	4247633	-	166727	597787	339167	358071	793839	*69868	458067	***	***	958058	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land.....	1024345	-	*11316	*26164	55993	88550	173963	*27578	146961	***	***	266405	**
18 Intangible assets (Amortizable)...	332380	-	*16921	136243	96588	14639	39515	*89	*6405	***	***	12038	**
19 Less: Accumulated amortization	175732	-	*10197	86148	45865	3398	15468	*33	*1745	***	***	9174	**
20 Other assets.....	288286	-	*18309	80453	49878	31724	15805	*3122	2138	***	***	59467	**
21 Total liabilities.....	9587241	-	250503	1161516	870072	1028650	1927519	*204249	956968	***	***	1771092	**
22 Accounts payable.....	1412907	-	36357	123142	61545	119221	308996	*43473	178754	***	***	353621	**
23 Mort, notes, and bonds under 1 yr	443431	-	*2876	38619	23499	55308	64840	*15532	56310	***	***	51897	**
24 Other current liabilities.....	577387	-	8382	44298	27380	36919	144010	*23066	74887	***	***	116122	**
25 Loans from stockholders.....	692092	-	78381	204481	190053	106164	68516	-	*15954	***	***	5729	-
26 Mort, notes, bonds, 1 yr or more.	2195005	-	*39443	171783	230941	295464	495102	*73518	233834	***	***	263419	**
27 Other liabilities.....	300573	-	*-1385	*2967	*9240	*3682	54410	*9098	4976	***	***	140084	**
28 Net worth.....	3965848	-	86449	576225	327413	411892	791646	*39562	392254	***	***	840219	**
29 Capital stock.....	498156	-	40767	120067	54386	79249	77873	*1296	22880	***	***	65432	**
30 Paid-in or capital surplus.....	540181	-	*14248	98813	*37726	53883	150328	*136	37248	***	***	12924	**
31 Retained earnings, appropriated.	*8122	-	*6	-	*8116	-	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	1533825	-	6791	140103	168934	190355	433089	*24267	*156588	***	***	253162	**
33 Retained earnings (S CORP).....	1497825	-	*30453	220392	74622	126721	165547	*20419	*181828	***	***	508701	**
34 Less: Cost of treasury stock..	112262	-	*5817	*3150	*16371	*38315	*35190	*6556	*6290	***	***	-	-
35 Total receipts.....	50432690	*556930	3404536	11904489	5185289	4968543	8862180	*1096588	4158886	***	***	5319519	**
36 Business receipts.....	50001156	*532165	3399343	11855343	5169369	4921426	8758033	*1090838	4116200	***	***	5242627	**
37 Interest.....	42736	*189	*815	3703	3434	3492	11991	*174	*3290	***	***	7556	**
38 Interest on govt. obligations....	*5395	-	-	*126	*659	*70	*275	-	*336	***	***	3861	**
39 Rents.....	53651	*113	*2538	*5467	*5451	*2186	12058	*14	*10252	***	***	10271	**
40 Royalties.....	*513	-	-	-	-	-	-	-	*3	***	***	485	**
41 Net S-T cap gain less net LT loss	2381	-	-	-	-	*120	*183	-	*226	***	***	-	-
42 Net L-T cap gain less net ST loss	47652	*16154	-	-	*2506	*1257	*12778	*252	*750	***	***	794	**
43 Net gain, noncapital assets.....	26677	*1297	*98	*4852	-	*577	11215	*4285	*1055	***	***	2097	**
44 Dividends, domestic corporations..	1835	-	-	*34	*234	-	*590	*33	*417	***	***	481	-
45 Dividends, foreign corporations..	106	-	-	-	-	-	-	-	-	***	***	106	-
46 Other receipts.....	250586	*7011	*1742	34964	3636	39414	55057	*994	26357	***	***	51240	**
47 Total deductions.....	49559783	*542067	3369366	11669434	5120101	4870053	8703096	*1086983	4076323	***	***	5227474	**
48 Cost of goods.....	41499093	*471143	2840606	10056858	4311352	4037402	6935991	*839214	3428637	***	***	4456344	**
49 Compensation of officers.....	669555	*9936	93192	217600	89696	77855	115260	*8592	29656	***	***	8358	**
50 Salaries and wages.....	2506658	*15656	120514	476552	227179	247115	588310	*82318	225130	***	***	264633	**
51 Repairs.....	269538	*5269	*5222	34792	21004	28954	68447	*9891	26195	***	***	33807	**
52 Bad debts.....	35103	*416	*433	2047	2031	8541	11373	*2689	1840	***	***	2613	**
53 Rent paid on business property...	728009	*11157	112648	227133	71126	82883	103674	*13117	41122	***	***	29429	**
54 Taxes paid.....	898008	*10952	41895	155780	97847	68694	278933	*38689	47468	***	***	53711	**
55 Interest paid.....	265989	*447	*4515	27739	33387	36508	50069	*12400	24779	***	***	34227	**
56 Contributions or gifts.....	4662	*55	*40	*502	434	467	1258	-	*364	***	***	676	**
57 Amortization.....	32501	*448	*3197	*7175	10646	1169	5306	-	*740	***	***	1457	**
58 Depreciation.....	592763	*2051	12274	62178	45584	72557	113438	*15137	69932	***	***	116301	**
59 Depletion.....	*5	-	-	-	-	-	-	-	*-0	***	***	5	-
60 Advertising.....	109620	*601	3355	25752	11101	6823	15141	*2447	11625	***	***	20090	**
61 Pension, prof sh, stock, annuity.	30891	-	-	*3041	*1711	*2604	8839	*1156	4107	***	***	8148	**
62 Employee benefit programs.....	114025	*33	*9035	13906	13860	5540	21846	*2959	13302	***	***	16589	**
63 Net loss, noncapital assets.....	3007	-	*90	-	-	*60	1641	*249	*125	***	***	461	-
64 Other deductions.....	1800355	*13904	122350	358380	183141	192881	383572	*58127	151303	***	***	180624	**
65 Total receipts less total deducts..	872907	*14863	35170	235056	65188	98489	159084	*9606	82563	***	***	92045	**
Constructive taxable income from													
66 related foreign corporations.....	864	-	-	-	-	-	-	-	-	***	***	-	-
67 Net income, total.....	868376	*14863	35170	234929	64529	98419	158808	*9606	82227	***	***	88184	**
68 Net income, Form 1120-A.....	*127	*127	-	-	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	*596	*596	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	508616	*892	*13372	188665	31884	51866	82953	*4320	*54686	***	***	49718	**
71 Statutory special deductions, total	70864	*10384	*12015	25117	*8242	*244	*7262	*23	*292	***	***	4184	-
72 Net operating loss deduction....	69562	*10384	*12015	25090	*8078	*244	*6849	-	-	***	***	3833	-
73 Dividends received deduction....	1303	-	-	*27	*164	-	*413	*23	*292	***	***	351	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	289129	*3586	*9782	21148	24404	46308	68672	*5263	27341	***	***	34334	**
76 Income tax before credits, total...	78570	*609	*1468	3272	3769	9741	19764	*1744	9425	***	***	12240	**
77 Regular tax.....	77153	*609	*1468	3172	3661	9558	19468	*1744	9297	***	***	11758	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax.....	1127	-	-	*100	-	*101	*296	-	*128	***	***	436	**
81 Environmental tax.....	83	-	-	-	-	-	-	-	*-0	***	***	46	**
82 Foreign tax credit.....	*37	-	-	-	-	-	-	-	-	***	***	16	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit.....	2039	-	-	-	*408	*377	*127	*248	*24	***	***	105	**
86 Prior year minimum tax credit.....	*1675	-	-	-	-	-	*630	*337	*310	***	***	250	-
87 Income tax after credits, total....	74819	*609	*1468	3272	3361	9363	19006	*1159	9091	***	***	11869	**

1995 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)

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

MINOR INDUSTRY 5598 RETURNS WITH 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.....	20669	*760	***	5684	4040	2485	2665	234	81	***	***	***	***
2 Total assets.....	20949441	-	***	929689	1453662	1756548	5321530	1484731	1315622	***	***	***	***
3 Cash.....	1222069	-	***	128999	178206	159764	316766	83486	43310	***	***	***	***
4 Notes and accounts receivable....	2629682	-	***	129269	244676	215049	634066	160060	210214	***	***	***	***
5 Less: Allowance for bad debts.	76202	-	***	-	*1007	*20243	10744	*2531	5975	***	***	***	***
6 Inventories.....	10148594	-	***	449218	676225	984237	3289474	808594	692956	***	***	***	***
7 U.S. govt. obligations, total....	*52790	-	***	-	*16341	*946	*20903	-	*10	***	***	***	***
8 Tax-exempt securities.....	*29410	-	***	-	*200	-	-	-	*1010	***	***	***	***
9 Other current assets.....	565804	-	***	14661	31064	26224	83677	44463	60776	***	***	***	***
10 Loans to stockholders.....	229566	-	***	*17849	48272	27549	104799	*16902	*4392	***	***	***	***
11 Mortgage and real estate loans...	*16510	-	***	*831	*3297	*3497	*6993	*369	-	***	***	***	***
12 Other investments.....	555736	-	***	*4563	*9531	85363	111258	*77726	30239	***	***	***	***
13 Depreciable assets.....	7725951	-	***	382271	604733	552333	1470483	500626	454142	***	***	***	***
14 Less: Accumulated depreciation	3652017	-	***	273081	407063	356096	844695	264573	225081	***	***	***	***
15 Depletable assets.....	-	-	***	-	-	-	-	-	-	***	***	***	***
16 Less: Accumulated depletion...	-	-	***	-	-	-	-	-	-	***	***	***	***
17 Land.....	858181	-	***	*43172	43296	56199	72548	*26742	25725	***	***	***	***
18 Intangible assets (Amortizable)...	469618	-	***	*18455	*13657	19119	74585	*16677	*6118	***	***	***	***
19 Less: Accumulated amortization	139962	-	***	*10770	*12033	2580	55183	*12048	*4075	***	***	***	***
20 Other assets.....	313708	-	***	24252	4268	5186	46600	28239	21860	***	***	***	***
21 Total liabilities.....	20949441	-	***	929689	1453662	1756548	5321530	1484731	1315622	***	***	***	***
22 Accounts payable.....	3912109	-	***	177956	259812	360442	887031	195261	298171	***	***	***	***
23 Mort, notes, and bonds under 1 yr	3464232	-	***	76067	95794	217052	1468247	478813	324550	***	***	***	***
24 Other current liabilities.....	1785760	-	***	65478	51622	92456	396086	140970	121412	***	***	***	***
25 Loans from stockholders.....	645229	-	***	133789	115052	105911	185613	*21844	*7754	***	***	***	***
26 Mort, notes, bonds, 1 yr or more.	3315688	-	***	89192	288868	262467	694454	255622	204838	***	***	***	***
27 Other liabilities.....	402104	-	***	*34036	*2625	22170	21634	11254	*24663	***	***	***	***
28 Net worth.....	7424318	-	***	353171	645140	696050	1668465	380967	334234	***	***	***	***
29 Capital stock.....	548517	-	***	50082	103846	83149	135816	16439	20366	***	***	***	***
30 Paid-in or capital surplus.....	1494140	-	***	74836	27718	40923	128862	*71004	18444	***	***	***	***
31 Retained earnings, appropriated.	*53470	-	***	*2300	*36814	-	*10557	*3798	-	***	***	***	***
32 Retained earnings-unappropriated	4162290	-	***	133433	348705	478567	951520	195200	215476	***	***	***	***
33 Retained earnings (S CORP).....	1539718	-	***	108362	201798	126793	596314	98868	*81152	***	***	***	***
34 Less: Cost of treasury stock..	373817	-	***	*15842	*73741	*33381	154605	*4342	*1204	***	***	***	***
35 Total receipts.....	50639786	*296012	***	3526767	4261693	4747439	14383105	4670632	3626364	***	***	***	***
36 Business receipts.....	49851827	*263400	***	3518933	4221102	4696200	14149152	4559111	3568519	***	***	***	***
37 Interest.....	126578	*1129	***	1045	10729	13765	19416	*4797	6401	***	***	***	***
38 Interest on govt. obligations....	2988	-	***	-	-	*1	*486	*91	*67	***	***	***	***
39 Rents.....	47883	*25	***	*335	*4140	*1983	27940	*1306	*3549	***	***	***	***
40 Royalties.....	*30625	-	***	-	-	-	-	-	*535	***	***	***	***
41 Net S-T cap gain less net LT loss	*802	-	***	-	-	*721	*38	*41	-	***	***	***	***
42 Net L-T cap gain less net ST loss	47149	*11079	***	-	-	*5007	9144	*3458	*592	***	***	***	***
43 Net gain, noncapital assets.....	107670	*3310	***	*1306	*1729	*8607	27599	*33314	2702	***	***	***	***
44 Dividends, domestic corporations.	3940	-	***	*15	*352	*85	*2991	*155	*87	***	***	***	***
45 Dividends, foreign corporations..	*85	-	***	-	-	-	-	*3	-	***	***	***	***
46 Other receipts.....	420239	*17068	***	5134	23642	21070	146339	68356	43910	***	***	***	***
47 Total deductions.....	48933143	*253440	***	3402607	4127277	4600097	14032452	4560600	3550362	***	***	***	***
48 Cost of goods.....	35742485	*171714	***	2268493	2820197	3260193	10792200	3867495	2692423	***	***	***	***
49 Compensation of officers.....	1010310	*8024	***	130781	174605	185084	308809	52998	29718	***	***	***	***
50 Salaries and wages.....	4833113	*31048	***	372070	425471	405116	1141963	207205	371352	***	***	***	***
51 Repairs.....	263329	*1845	***	15614	20752	34001	63467	10814	17585	***	***	***	***
52 Bad debts.....	78904	*1656	***	8537	4707	8165	24712	5168	5457	***	***	***	***
53 Rent paid on business property...	983593	*5525	***	107939	98408	87526	219888	36444	66144	***	***	***	***
54 Taxes paid.....	934668	*6531	***	95411	106832	100654	224048	42104	55946	***	***	***	***
55 Interest paid.....	612089	*1893	***	23437	38540	53134	202445	64653	35302	***	***	***	***
56 Contributions or gifts.....	7452	*6	***	628	1105	763	1737	220	*152	***	***	***	***
57 Amortization.....	23054	*209	***	*1241	1397	1186	2398	*355	*420	***	***	***	***
58 Depreciation.....	726291	*2214	***	33248	49586	46547	122990	32814	41807	***	***	***	***
59 Depletion.....	*171	-	***	*171	-	-	-	-	-	***	***	***	***
60 Advertising.....	588894	*1901	***	55461	51471	53490	175397	41938	43019	***	***	***	***
61 Pension, prof sh, stock, annuity.	108521	*281	***	*5609	*4019	11473	16387	*1860	4643	***	***	***	***
62 Employee benefit programs.....	301347	*1434	***	15406	23986	18820	60457	11865	26597	***	***	***	***
63 Net loss, noncapital assets.....	7690	*1047	***	-	*984	*371	*419	*61	*1401	***	***	***	***
64 Other deductions.....	2711231	*18110	***	268561	305217	333575	675133	184605	158395	***	***	***	***
65 Total receipts less total deducts..	1706643	*42572	***	124160	134417	147342	350653	110032	76001	***	***	***	***
Constructive taxable income from													
66 related foreign corporations....	*193	-	***	-	-	-	-	-	-	***	***	***	***
67 Net income, total.....	1703848	*42572	***	124160	134417	147341	350167	109941	75934	***	***	***	***
68 Net income, Form 1120-A.....	*11679	-	***	*3407	-	-	-	-	-	***	***	***	***
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	-	***	***	***	***
70 Net income, Form 1120S.....	628497	*15815	***	87748	67434	73942	166829	54244	*36941	***	***	***	***
71 Statutory special deductions, total	126249	*18330	***	*5841	10068	10472	28306	*23587	*2161	***	***	***	***
72 Net operating loss deduction....	123148	*18330	***	*5831	*9821	10413	25924	*23473	*2100	***	***	***	***
73 Dividends received deduction....	3101	-	***	*11	*247	*59	*2382	*114	*61	***	***	***	***
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	***	***	***	***
75 Income subject to tax.....	949243	*8427	***	30571	57031	62927	155032	32110	36832	***	***	***	***
76 Income tax before credits, total...	289230	*2132	***	4585	9695	12570	41512	10498	12547	***	***	***	***
77 Regular tax.....	287942	*2132	***	4585	9695	12570	41476	10498	12489	***	***	***	***
78 Personal holding company tax....	-	-	***	-	-	-	-	-	-	***	***	***	***
79 Recapture taxes.....	-	-	***	-	-	-	-	-	-	***	***	***	***
80 Alternative minimum tax.....	*592	-	***	-	-	-	*36	-	*42	***	***	***	***
81 Environmental tax.....	696	-	***	-	-	-	-	-	*16	***	***	***	***
82 Foreign tax credit.....	-	-	***	-	-	-	-	-	-	***	***	***	***
83 U.S. Possessions tax credit.....	2568	-	***	-	-	-	169	-	-	***	***	***	***
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	-	***	***	***	***
85 General business credit.....	4778	-	***	-	-	-	*154	*1030	*324	***	***	***	***
86 Prior year minimum tax credit.....	*270	-	***	-	-	-	*109	-	*58	***	***	***	***
87 Income tax after credits, total....	281614	*2132	***	4585	9695	12570	41080	9468	12164	***	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	21866	*499	7919	7800	2901	1770	753	*89	63	*16	22	18	15
2 Total assets.....	36606480	-	465058	1284389	1028253	1245392	1452785	*653224	982459	*543713	1555319	2925846	24470041
3 Cash.....	2414732	-	465058	1284389	1028253	1245392	1452785	*653224	982459	*543713	1555319	2925846	24470041
4 Notes and accounts receivable....	4936426	-	25389	111979	101215	110909	181556	*62451	118497	*53533	81014	280074	3809808
5 Less: Allowance for bad debts.....	176052	-	-	*1376	-	*131	*560	*689	*4232	*2084	3731	23627	139623
6 Inventories.....	11487888	-	287883	806547	540188	655826	660037	*355326	513077	*157198	510429	1118734	5882644
7 U.S. govt. obligations, total....	*20329	-	-	-	*12692	-	-	-	-	-	1306	6332	-
8 Tax-exempt securities.....	*19424	-	-	-	*13968	-	-	-	-	-	5457	-	-
9 Other current assets.....	2013217	-	16841	48877	61317	61739	25820	*41618	35024	*48464	87817	141522	1444177
10 Loans to stockholders.....	398928	-	*752	37723	*10369	*5954	*8772	*304	*11672	*18	69	540	322755
11 Mortgage and real estate loans...	*19199	-	-	*2382	-	-	*752	-	*542	*10887	2552	2083	-
12 Other investments.....	4552987	-	*6096	*31018	*23614	*49673	*37393	*29846	29309	*70245	156409	285426	3833959
13 Depreciable assets.....	14896315	-	96595	307452	348654	386495	527332	*209740	366823	*232482	731641	1219655	10469445
14 Less: Accumulated depreciation	6827695	-	53286	225599	213358	237840	299748	*97234	175632	*110018	283672	532543	4598764
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	414901	-	-	*1033	*2742	*12433	*26568	*7467	*9972	*12282	43735	28753	269916
18 Intangible assets (Amortizable)...	2010452	-	*10573	*52769	*11849	*4948	*34541	*1659	*5613	*8779	87333	139092	1653295
19 Less: Accumulated amortization	335054	-	*6426	*30826	*5954	*188	*12309	*1185	*3172	*4881	16935	45206	207972
20 Other assets.....	760483	-	*1905	15943	8924	30407	29895	*13676	7407	*1125	49170	58626	543405
21 Total liabilities.....	36606480	-	465058	1284389	1028253	1245392	1452785	*653224	982459	*543713	1555319	2925846	24470041
22 Accounts payable.....	4201471	-	81018	220248	203158	228107	314112	*135556	189330	*91936	166119	426118	2145769
23 Mort, notes, and bonds under 1 yr	3026349	-	*35801	27434	53280	80917	143810	*61815	91823	*51318	72246	102314	2305590
24 Other current liabilities.....	3417245	-	41667	73814	73619	43092	112358	*53890	104335	*73071	146758	273736	2420905
25 Loans from stockholders.....	1059341	-	143594	97764	68136	153272	*43793	*43889	*29000	*9316	2425	7866	460286
26 Mort, notes, bonds, 1 yr or more.	5809361	-	*43237	87895	130771	111202	140283	*86831	172690	*33362	391430	282238	4329424
27 Other liabilities.....	1872732	-	*7202	*1241	*1949	*1752	*6539	*1575	*31732	*29648	34649	114719	1641726
28 Net worth.....	17219980	-	112539	775993	497340	627049	691891	*269669	363549	*255062	741691	1718856	11166342
29 Capital stock.....	2520459	-	100823	189630	116316	71853	144277	*35673	20185	*31830	45852	179866	1584153
30 Paid-in or capital surplus.....	3976234	-	*12615	146552	61854	61210	30114	*7859	22203	*135691	155462	581455	2761217
31 Retained earnings, appropriated.	*142982	-	-	-	-	*8269	*4138	-	-	-	-	-	130574
32 Retained earnings-unappropriated	9959441	-	18088	258185	229435	369726	295546	*61395	128781	*-1434	406839	886863	7306017
33 Retained earnings (S CORP).....	1370991	-	-18988	185448	133569	136054	233167	*169242	*208950	*95100	147234	81214	-
34 Less: Cost of treasury stock...	750126	-	-	*3821	*43836	*20064	*15351	*4501	*16570	*6125	13696	10542	615619
35 Total receipts.....	67670124	*44263	2005228	3811981	2364637	2923462	3552543	*1502531	2345363	*1192620	2763605	6315663	38848229
36 Business receipts.....	65043444	*25000	1957962	3803330	2349116	2869657	3497781	*1493023	2319640	*1156197	2706330	6125308	36740100
37 Interest.....	760099	*1227	*1490	3544	2102	3617	7520	*2502	6211	*4587	7735	19470	700093
38 Interest on govt. obligations....	28667	*90	-	-	*1082	*25	*5	*251	*348	*2992	1863	4022	17990
39 Rents.....	84540	-	-	-	-	*939	*2608	-	*2652	*402	1514	5340	71084
40 Royalties.....	521910	-	-	-	-	-	-	-	-	-	163	68482	453264
41 Net S-T cap gain less net LT loss	*2895	-	-	*2099	-	*394	*216	-	-	*137	14	35	-
42 Net L-T cap gain less net ST loss	111089	*4755	*5599	*729	*2235	*5201	*13985	-	-	*20747	137	62	57639
43 Net gain, noncapital assets.....	2591	-	-	-	*859	*292	*23	-	*8	-	60	204	1146
44 Dividends, domestic corporations.	33632	-	-	*929	-	*91	*695	-	*205	*64	67	31571	10
45 Dividends, foreign corporations..	15602	-	-	-	-	-	-	-	-	-	-	-	15602
46 Other receipts.....	1065656	*13190	*40177	1349	9243	43246	29711	*6754	16299	*7494	45723	61169	791301
47 Total deductions.....	64638521	*37836	1889756	3598696	2262635	2839780	3440140	*1438482	2275895	*1129843	2599929	5987283	37138245
48 Cost of goods.....	38466571	*17519	1175747	2251080	1461402	1790856	2125917	*997502	1329625	*657606	1578614	3814584	21266118
49 Compensation of officers.....	998521	-	79122	172714	110576	139903	112855	*37553	42411	*12945	25289	90951	174204
50 Salaries and wages.....	8065036	*914	129714	297097	182583	326227	403976	*113441	307054	*142627	319724	788930	5052748
51 Repairs.....	335820	*214	3935	20499	4709	11217	14036	*5238	15796	*5715	21456	34751	198253
52 Bad debts.....	316392	-	*848	*749	*3072	2977	3495	*401	7431	*1761	8772	15541	271344
53 Rent paid on business property...	4592421	*7561	191701	297843	174178	131664	228457	*84891	155598	*63411	168790	320642	2767683
54 Taxes paid.....	1452976	*506	39382	94512	58387	65090	63675	*40629	54910	*25444	60493	186535	763414
55 Interest paid.....	1116233	-	9429	20069	12999	31853	30581	*13452	25963	*11237	37215	39317	884118
56 Contributions or gifts.....	46308	-	-	830	408	663	963	*692	*902	*326	2077	10704	28743
57 Amortization.....	85785	-	*1466	*2615	*1042	*286	4025	*3040	1571	*921	4947	15419	50456
58 Depreciation.....	1206579	*1937	14947	19912	19675	23768	33566	*16131	25602	*17000	49906	117624	866510
59 Depletion.....	*32	-	-	*32	-	-	-	-	-	-	-	-	-
60 Advertising.....	1200316	*8	41352	82690	35693	49461	86391	*27853	107989	*20168	79027	178757	490927
61 Pension, prof sh, stock, annuity.	138681	-	-	*710	*3735	*10180	9556	*3618	*5343	*994	4663	11092	88789
62 Employee benefit programs.....	522378	-	2339	6131	4335	7079	11571	*6013	13815	*5560	21904	45997	397633
63 Net loss, noncapital assets.....	112827	*7473	-	*735	*48	*1	*654	-	*1433	*742	3509	10467	87765
64 Other deductions.....	5981646	*1705	199772	330479	189793	248554	310422	*88027	180454	*163387	213543	305972	3749539
65 Total receipts less total deducts..	3031604	*6427	115472	213285	102001	83682	112403	*64049	69468	*62776	163676	328380	1709984
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	976	54251
66 related foreign corporations.....	55226	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	3058163	*6337	115472	213285	100920	83657	112398	*63798	69120	*59784	161813	325334	1746245
68 Net income, Form 1120-A.....	*1830	-	*34	*1699	*97	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	443310	-	65536	104637	48214	42094	61118	*33775	*34989	*5742	43919	3285	-
71 Statutory special deductions, total	113638	*1671	5396	*4907	*6679	*3210	16590	*5235	*2306	*21511	6009	38534	1590
72 Net operating loss deduction....	88657	*1671	5396	*4234	*6679	*3146	*16104	*5235	*2171	*21466	5962	15009	1583
73 Dividends received deduction....	24982	-	-	*673	-	*64	*486	-	*135	*45	47	23525	7
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2501215	*4665	44540	103740	46026	38353	34690	*24788	*31825	*32531	111886	283515	1744655
76 Income tax before credits, total...	837988	*1554	6681	18564	11135	7287	9853	*8510	*10840	*11646	38975	98954	613990
77 Regular tax.....	831668	*1554	6681	17759	11135	7287	9339	*8330	*10816	*11177	38528	98562	610501
78 Personal holding company tax....	*806	-	-	*806	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	2722	-	-	-	-	-	*514	*180	*13	*423	328	35	1229
81 Environmental tax.....	2789	-	-	-	-	-	-	-	*10	*44	119	356	2260
82 Foreign tax credit.....	6610	-	-	-	-	-	*-0	-	-	-	112	574	5925
83 U.S. Possessions tax credit.....	207	-	-	1	-	-	207	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	5852	-	-	-	-	*31	-	-	-	-	17	741	5064
86 Prior year minimum tax credit....	*2183	-	-	-	-	-	*9	-	-	-	22	336	1816
87 Income tax after credits, total....	823135	*1554	6681	18563	11135	7256	9637	*8510	*10840	*11646	38824	97304	601185

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	28065	*1383	***	6143	4713	3446	2352	186	94	26	16	15	***
2 Total assets.....	27759383	-	***	1000576	1741378	2538277	4884068	1253387	1387667	969953	1072558	2378233	***
3 Cash.....	2024420	-	***	165718	272959	330440	454993	126160	124499	52143	47679	81328	***
4 Notes and accounts receivable....	5853399	-	***	193527	216840	550896	1228041	294394	525942	251829	337058	440128	***
5 Less: Allowance for bad debts.	157607	-	***	-	*32	*5821	20264	*4220	17522	12957	10760	21425	***
6 Inventories.....	11439012	-	***	430831	864201	1054508	1964418	554604	421955	356486	347348	800168	***
7 U.S. govt. obligations, total....	83632	-	***	-	-	*11395	*37699	*3389	-	-	31111	38	***
8 Tax-exempt securities.....	*144958	-	***	-	*32191	*15661	*34881	-	-	-	549	61677	***
9 Other current assets.....	819902	-	***	25089	26467	80036	271919	44426	41736	41755	24797	61279	***
10 Loans to stockholders.....	180277	-	***	*13016	35873	36833	57192	*19938	*2521	*180	4422	1311	***
11 Mortgage and real estate loans...	*40222	-	***	-	*1214	*7086	*7353	-	*52	24349	169	-	***
12 Other investments.....	745909	-	***	*8750	73171	106448	100473	*16180	61249	11282	78544	81725	***
13 Depreciable assets.....	9702843	-	***	386118	467130	645086	1365298	406343	398275	351285	291201	1027581	***
14 Less: Accumulated depreciation	4450255	-	***	272047	280928	372134	722982	234837	222378	149201	136560	419571	***
15 Depletable assets.....	*149	-	***	-	-	*149	-	-	-	-	-	-	***
16 Less: Accumulated depletion...	*136	-	***	-	-	*136	-	-	-	-	-	-	***
17 Land.....	404864	-	***	*205	15745	48171	61269	*7604	*18467	*32037	26977	75973	***
18 Intangible assets (Amortizable)...	641608	-	***	7396	15644	35026	18425	*21544	43075	*4033	10791	58158	***
19 Less: Accumulated amortization	163827	-	***	3190	9610	11535	6182	*11631	*27828	*2951	1590	29441	***
20 Other assets.....	450013	-	***	45163	10513	6168	31535	9494	17624	9685	20823	159305	***
21 Total liabilities.....	27759383	-	***	1000576	1741378	2538277	4884068	1253387	1387667	969953	1072558	2378233	***
22 Accounts payable.....	4987687	-	***	269576	269914	456063	1015294	353059	263425	194978	111022	286536	***
23 Mort, notes, and bonds under 1 yr	1925684	-	***	*70054	119900	110245	393208	80616	124117	136959	139688	87325	***
24 Other current liabilities.....	2875676	-	***	54077	148494	159267	593362	229419	158135	105340	133980	256156	***
25 Loans from stockholders.....	686238	-	***	146775	110908	135008	171345	*46450	*1646	*6174	15301	691	***
26 Mort, notes, bonds, 1 yr or more.	3933738	-	***	119703	174990	288482	421854	119102	121580	126964	229791	539073	***
27 Other liabilities.....	727285	-	***	*10528	*4997	30328	42818	*14285	*10474	*24867	33036	89266	***
28 Net worth.....	12623075	-	***	329864	912175	1358883	2246186	410455	708290	374671	409740	1119186	***
29 Capital stock.....	1246244	-	***	70107	139820	195590	211355	10954	11389	19629	10239	86679	***
30 Paid-in or capital surplus.....	2220606	-	***	123327	89526	153713	87962	46384	106017	92607	54876	463931	***
31 Retained earnings, appropriated.	*33704	-	***	-	-	*23364	*6264	-	-	-	-	3197	***
32 Retained earnings-unappropriated	7468191	-	***	70305	525848	733280	1328868	180624	177889	*120887	130365	449586	***
33 Retained earnings (S CORP).....	2918968	-	***	67960	213126	299871	671185	185939	453840	*144386	221672	129866	***
34 Less: Cost of treasury stock...	1264637	-	***	*1835	56146	46936	59448	*13447	*40845	*2837	7412	14072	***
35 Total receipts.....	69316769	*550179	***	4053585	5209552	6641370	12760087	4212025	3478259	2564736	2311173	4471960	***
36 Business receipts.....	66819457	*543933	***	3999471	5166282	6534070	12487589	4137046	3333227	2446960	2214888	4296391	***
37 Interest.....	738181	4749	***	*1525	9253	22419	66889	*3169	11027	*1704	32066	40883	***
38 Interest on govt. obligations....	9148	-	***	-	*1049	*1474	*2016	*264	-	*942	48	2957	***
39 Rents.....	44389	-	***	*1079	*2243	*1902	*2224	-	*382	*3284	9526	5897	***
40 Royalties.....	*181458	2	***	*107	-	-	-	-	*173	-	-	20945	***
41 Net S-T cap gain less net LT loss	*4245	-	***	*1012	*286	*2274	*104	-	-	*1	-	-	***
42 Net L-T cap gain less net ST loss	45378	1125	***	*34	*1308	*17796	*1117	*138	-	2606	-	1680	***
43 Net gain, noncapital assets.....	77078	-	***	*1455	*1750	*6100	2272	*32261	*403	*4756	578	23321	***
44 Dividends, domestic corporations.	4181	-	***	*6	*1137	*315	*1375	-	*39	*-0	1291	5	***
45 Dividends, foreign corporations..	*15155	-	***	-	-	-	-	-	-	*14752	402	-	***
46 Other receipts.....	1378101	*370	***	48896	26244	54784	196501	39147	133008	89731	52374	79881	***
47 Total deductions.....	67050061	*523425	***	3929984	5024076	6425155	12407276	4083128	3319532	2496352	2198299	4294011	***
48 Cost of goods.....	44102899	*367814	***	2669435	3122681	4069706	8102254	2870647	2000544	1770767	1361645	2909726	***
49 Compensation of officers.....	1639787	11631	***	201749	242477	276991	472023	89330	39878	41099	14871	23641	***
50 Salaries and wages.....	6937786	*25093	***	240599	520463	708686	1367636	419893	421884	248042	294560	437864	***
51 Repairs.....	358734	*5249	***	15918	24144	31172	56733	17610	18104	11122	14928	22496	***
52 Bad debts.....	354794	1125	***	29871	8224	24757	57285	5624	44393	11855	10289	32765	***
53 Rent paid on business property...	2298631	*19508	***	178827	249024	192636	436487	116329	110633	50981	61195	93206	***
54 Taxes paid.....	1367170	*16772	***	78760	132714	153848	265993	56231	68163	42590	42314	87218	***
55 Interest paid.....	760259	*6193	***	23223	26617	43526	106852	30356	25816	25102	32789	57857	***
56 Contributions or gifts.....	20360	141	***	*352	1766	1699	2779	*847	*442	*397	744	1710	***
57 Amortization.....	38282	1153	***	*1711	998	3859	1814	7513	1998	*790	528	8167	***
58 Depreciation.....	904139	*12086	***	29212	39556	51003	146268	56012	76543	32104	17115	95426	***
59 Depletion.....	-	-	***	-	-	-	-	-	-	-	-	-	***
60 Advertising.....	2616647	*8165	***	77935	163781	311874	479130	118378	177638	104097	106474	174414	***
61 Pension, prof sh, stock, annuity.	170228	9481	***	*1411	*8923	22818	37087	7198	7671	*1658	4168	12678	***
62 Employee benefit programs.....	314488	6230	***	12330	22899	29456	58990	12500	30046	9142	17091	23366	***
63 Net loss, noncapital assets.....	51402	-	***	*672	*2698	*210	3462	*414	*304	*197	354	2169	***
64 Other deductions.....	5114456	*32783	***	367980	457112	502915	812483	274245	295474	146408	219233	311308	***
65 Total receipts less total deducts..	2266709	*26754	***	123601	185476	216215	352811	128897	158727	68384	112874	177949	***
Constructive taxable income from related foreign corporations.....	-	-	***	-	-	-	-	-	-	-	-	-	***
66 Net income, total.....	2257561	*26754	***	123601	184427	214741	350795	128632	158727	67441	112826	174992	***
68 Net income, Form 1120-A.....	*513	-	***	*374	-	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	-	-	***	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	882365	*8985	***	90057	86820	81145	141983	92908	134547	*24515	96727	34474	***
71 Statutory special deductions, total	165070	*10632	***	12796	24779	14911	9071	*3930	*2074	*18353	1695	30042	***
72 Net operating loss deduction....	146987	*10632	***	12792	23983	14690	8109	*3930	*2047	*3600	388	30038	***
73 Dividends received deduction....	18082	-	***	*4	*796	*221	*962	-	*27	*14752	1306	4	***
74 Public utility div paid deduction	-	-	***	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	1214937	7137	***	20748	72922	118685	199741	31794	22252	*29147	14405	110475	***
76 Income tax before credits, total...	382611	3599	***	3112	12261	27993	57494	10409	7847	*10509	5103	39519	***
77 Regular tax.....	376153	2426	***	3112	12211	27993	57366	10409	7472	*10056	4898	38168	***
78 Personal holding company tax....	-	-	***	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	-	***	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	5464	1153	***	-	*50	-	*116	-	*374	*422	195	1195	***
81 Environmental tax.....	994	19	***	-	-	-	*12	-	2	*31	10	156	***
82 Foreign tax credit.....	1442	-	***	-	-	-	-	-	-	607	-	512	***
83 U.S. Possessions tax credit.....	-	-	***	-	-	-	-	-	-	-	-	-	***
84 Nonconventional source fuel credit.	-	-	***	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	6739	-	***	*2	-	-	*62	-	-	-	12	1474	***
86 Prior year minimum tax credit....	*2078	-	***	-	-	-	-	*50	*33	-	-	1995	***
87 Income tax after credits, total....	372352	3599	***	3110	12261	27993	57431	10359	7814	*9902	5091	35538	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	94211	2446	53548	19875	8916	5322	3497	332	151	39	27	33	27
2 Total assets.....	70683352	-	2198711	3326262	3144988	3657060	6540528	2346561	2175976	1330144	2061148	5602772	38299201
3 Cash.....	5160676	-	524116	584444	562696	566480	815838	212208	285445	100549	119425	283774	1105702
4 Notes and accounts receivable....	4677421	-	67184	118392	164932	147366	308201	198780	165890	107581	197584	566132	2635379
5 Less: Allowance for bad debts.....	110839	-	*28	-	-	-	*351	*1175	*4758	*2466	7019	10309	84732
6 Inventories.....	2153554	-	192996	228737	159035	117474	280733	60535	98686	58676	53350	165066	738267
7 U.S. govt. obligations, total....	57212	-	*773	-	*12358	-	*17576	*5549	*1596	-	-	2293	17067
8 Tax-exempt securities.....	*25173	-	*5	-	*643	*1793	*5658	*2280	-	-	-	9637	5156
9 Other current assets.....	2222156	-	81164	157311	180323	164532	183927	82225	65360	50994	100778	346919	808622
10 Loans to stockholders.....	908835	-	155198	170590	135983	160575	160781	*17778	16887	*42060	-	11036	37946
11 Mortgage and real estate loans...	281725	-	*18433	*58241	*21386	*22791	*98685	*26855	-	*2868	-	3618	28850
12 Other investments.....	11833272	-	*11117	75308	98551	216366	324833	89195	197980	55138	194300	549034	10021451
13 Depreciable assets.....	53155698	-	3013159	3680641	3328470	3772401	6823052	2327995	2189481	1137794	1613130	4347129	20922446
14 Less: Accumulated depreciation	25155732	-	2155940	2235928	1921218	2153393	3779090	1186925	1214793	513159	622425	1856072	7516789
15 Depletable assets.....	*3066	-	-	-	*84	-	*583	-	*2251	-	149	-	-
16 Less: Accumulated depletion...	*263	-	-	-	*28	-	*235	-	-	-	-	-	-
17 Land.....	6038836	-	41784	73508	130305	257899	447072	265155	211362	146109	153764	457325	3854553
18 Intangible assets (Amortizable)...	6301360	-	218294	383872	248491	316369	985702	160094	145287	180175	232201	776072	2654801
19 Less: Accumulated amortization	1818069	-	98641	185117	115187	106160	355423	75211	57816	*57203	55736	247737	463838
20 Other assets.....	4949271	-	129098	216264	138163	172566	222986	161221	73118	21029	81648	198856	3534320
21 Total liabilities.....	70683352	-	2198711	3326262	3144988	3657060	6540528	2346561	2175976	1330144	2061148	5602772	38299201
22 Accounts payable.....	4749730	-	188987	286573	296744	341602	563089	164348	197269	139699	205372	455981	1910065
23 Mort, notes, and bonds under 1 yr	3764067	-	156069	211351	144038	229520	412170	175623	227103	84614	110078	221273	1792228
24 Other current liabilities.....	5437390	-	284103	252478	242831	358696	506498	239866	220498	111673	196423	596291	2428032
25 Loans from stockholders.....	2921669	-	743994	643164	454128	215830	398751	*98296	*33367	*3437	8335	198748	123618
26 Mort, notes, bonds, 1 yr or more.	19312965	-	425924	728089	756912	1109348	2285154	878475	566699	416302	564490	1272825	10308748
27 Other liabilities.....	5556520	-	17499	189899	29565	42338	168579	40356	41061	33957	137124	282011	4574132
28 Net worth.....	28941011	-	382134	1014707	1220771	1359725	2206288	749598	889979	540461	839327	2575643	17162378
29 Capital stock.....	4722637	-	397390	350822	258184	257126	357038	74614	34484	118846	95893	94658	3653582
30 Paid-in or capital surplus.....	11172936	-	180365	366834	171031	287433	383326	140691	245343	147985	500625	1360080	7389224
31 Retained earnings, appropriated.	*39513	-	*5804	-	*8990	*4797	*8118	*4668	-	-	-	7136	-
32 Retained earnings-unappropriated	12701294	-	268937	166311	445944	426285	414730	95375	318186	115378	245190	1177340	9565493
33 Retained earnings (S CORP).....	3780398	-	159848	216388	435506	517318	1176366	441583	325188	*163973	21837	54284	268105
34 Less: Cost of treasury stock..	3475767	-	92336	85648	98885	133234	133290	*7332	33222	*5721	24218	117856	2744027
35 Total receipts.....	128393105	833877	14843471	13994084	10889803	10602614	16713016	4711056	6239771	2350415	3347485	8561068	35306444
36 Business receipts.....	122921771	687700	14469938	13778622	10786821	10430760	16518566	4629648	6125094	2294503	3239540	7892453	32068118
37 Interest.....	998782	*1089	3360	16758	11253	12386	18306	4300	8723	6132	8707	52606	855169
38 Interest on govt. obligations....	13269	90	-	*38	*215	*1303	*651	*221	*226	*105	644	3767	6008
39 Rents.....	359003	*5791	*1176	*4368	*1783	*4689	8604	*2488	5849	*167	30132	82672	211286
40 Royalties.....	995299	*4773	-	-	*282	-	-	-	*24937	*30130	19006	258253	657918
41 Net S-T cap gain less net LT loss	15721	-	*9544	-	*2455	*570	*24	-	*573	-	33	1463	1058
42 Net L-T cap gain less net ST loss	430503	*15536	*42299	*31433	*15770	*5390	*2305	*12796	*8569	*164	5263	4105	286874
43 Net gain, noncapital assets.....	260950	*58163	*34991	25810	*5180	10451	5483	26541	6566	*3780	2796	3379	77810
44 Dividends, domestic corporations..	13401	*-0	-	-	*666	*593	*1400	*50	*1006	*83	2104	2663	4836
45 Dividends, foreign corporations..	*122438	-	-	-	-	*24	-	-	-	-	7042	2756	112616
46 Other receipts.....	2261967	60735	282163	137055	65378	136449	157676	35012	58227	15352	32217	256951	1024752
47 Total deductions.....	121239326	698661	13952527	13270597	10352298	10203232	15931986	4480118	6023963	2278883	3211656	8116878	32718527
48 Cost of goods.....	49773384	286953	6241163	5694357	4613950	4008932	6261274	1927110	2391812	1146356	1466681	3539679	12195116
49 Compensation of officers.....	3118683	13288	770621	542902	428279	391698	411941	110818	123437	34171	30333	71173	190022
50 Salaries and wages.....	23501015	118959	2179576	2324722	1960152	2096291	3434271	850583	930701	381873	658373	1626440	6939073
51 Repairs.....	1901970	11477	207871	236166	161302	175300	274148	91422	76912	32010	47603	133844	453915
52 Bad debts.....	153631	*1225	24387	13367	11295	4998	5139	*2295	10144	10363	3334	8703	58380
53 Rent paid on business property...	7181086	44290	1109360	968048	611555	629956	1157558	229855	237287	97480	127309	378819	1589569
54 Taxes paid.....	5119325	31725	690613	586624	474998	417630	665780	160372	199997	72811	144021	306094	1368659
55 Interest paid.....	2754850	12612	69703	105680	108647	138007	251754	89416	76686	42755	50339	164558	1644693
56 Contributions or gifts.....	38793	*46	1335	2578	2546	1617	1937	1291	1262	472	2094	8919	14696
57 Amortization.....	410272	*799	15253	19331	13987	26699	68239	18065	10526	8176	23629	37261	168307
58 Depreciation.....	3775079	28042	192483	247478	233049	247088	443668	137115	127976	78486	103328	341448	1594919
59 Depletion.....	*49	-	-	-	*28	-	-	-	*21	-	-	-	-
60 Advertising.....	3695327	21146	274830	292138	227535	385837	611099	163635	167415	59958	63366	277234	1151134
61 Pension, prof sh, stock, annuity.	259184	-	*3305	*6471	*5982	16626	15236	*6721	9169	2970	7724	14511	170468
62 Employee benefit programs.....	1205982	6950	35007	85144	49745	78769	111132	61186	44134	21411	71442	117213	523848
63 Net loss, noncapital assets.....	136098	99	*4570	*5975	*3211	*180	3058	*8067	*466	*4011	2177	18613	85671
64 Other deductions.....	18214598	121050	2132450	2139616	1446037	1583603	2215753	622167	1616015	285578	409905	1072366	4570057
65 Total receipts less total deducts..	7153778	135216	890944	723487	537505	399382	781030	230937	215809	71532	135829	444190	2587917
Constructive taxable income from													
66 related foreign corporations.....	102353	-	-	-	-	-	-	-	-	-	-	2689	99663
67 Net income, total.....	7242862	135126	890944	723449	537289	398079	780379	230716	215582	71427	135185	443112	2681572
68 Net income, Form 1120-A.....	54467	-	33047	*21420	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*1287	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2967071	*87625	673261	503035	378060	306831	663796	154307	122139	*36690	2826	19845	18657
71 Statutory special deductions, total	566908	*23771	115029	77942	45759	17691	13861	*23583	19635	*2317	16354	24974	185992
72 Net operating loss deduction....	558415	*23771	115029	77942	45293	17297	12881	*23548	*18880	*2259	15857	23064	182595
73 Dividends received deduction....	8493	*-0	-	-	*466	*395	*980	*35	*755	*58	496	1910	3397
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3709941	23729	102654	142472	113471	73596	102718	53849	73808	*32420	116006	398294	2476924
76 Income tax before credits, total...	1234286	*6031	18070	24659	21063	15188	27781	18638	25336	12073	39835	141710	883903
77 Regular tax.....	1211916	6106	18650	24659	21063	15159	27664	18006	25042	*11000	39520	138313	866733
78 Personal holding company tax.....	*65	-	-	-	-	-	*65	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	18613	244	*43	-	-	*27	*51	*627	*262	*1054	205	2882	13219
81 Environmental tax.....	4148	*8	-	-	-	-	-	*5	*31	*20	110	515	3459
82 Foreign tax credit.....	235327	-	-	-	-	-	-	-	*1063	*123	72	6556	227513
83 U.S. Possessions tax credit.....	5267	-	-	-	-	-	61	73	-	-	5133	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	86091	*711	*664	5782									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	133292	3894	55638	33576	18723	12280	7811	717	379	103	63	58	48
2 Total assets.....	115552331	-	2501315	5472036	6556000	8421579	15026168	4934703	5760139	3626957	4529509	9160418	49563508
3 Cash.....	9013714	-	561431	846091	919222	1333384	1536888	329853	372196	255079	304408	720959	1834203
4 Notes and accounts receivable....	17788375	-	272212	720337	1020460	1256542	3225753	1109462	1353331	928009	929470	1496354	5376645
5 Less: Allowance for bad debts.....	650663	-	*1013	*1607	*4325	17470	24302	16518	29447	27683	36699	97984	393614
6 Inventories.....	42718429	-	1073504	2449842	2785829	3230553	6206164	1931601	2127762	1309317	1752074	3597818	16253966
7 U.S. govt. obligations, total....	323104	-	-	*8864	*20731	*3259	*40283	*83780	*4499	-	69014	26451	66223
8 Tax-exempt securities.....	136579	-	*7	-	-	*7445	*20464	*25962	*37403	*5930	2523	12638	24206
9 Other current assets.....	3260275	-	29766	148891	166477	232811	399891	164391	191026	155426	214923	363416	1193257
10 Loans to stockholders.....	4193949	-	81756	158941	142588	179013	123686	51123	55307	*80184	38469	18142	3264740
11 Mortgage and real estate loans....	146737	-	*2032	*3897	*3874	*71848	*27436	*2450	*8004	-	277	16293	10627
12 Other investments.....	8735658	-	*5689	132882	218035	366824	533925	244458	180701	169855	207613	348606	6327069
13 Depreciable assets.....	39706283	-	1488557	2339937	2659791	3658254	5860199	1560053	2272981	1113407	1416804	3117749	14218550
14 Less: Accumulated depreciation	20796754	-	1102140	1673555	1779956	2401770	3532561	757499	1159514	573749	673523	1350689	5791797
15 Depletable assets.....	*7153	-	-	*2165	*1633	*287	-	-	*1384	-	-	-	1684
16 Less: Accumulated depletion....	*3531	-	-	*1929	*118	-	-	-	*1384	-	-	-	100
17 Land.....	1984726	-	*9131	30426	59521	132838	286740	104740	174901	71154	48498	161333	905446
18 Intangible assets (Amortizable)...	6488515	-	123326	295678	291298	184626	215142	28639	75619	125470	86513	586284	4475919
19 Less: Accumulated amortization	1271951	-	68523	116759	121578	82569	105974	12566	17645	32344	19404	194607	499982
20 Other assets.....	3771732	-	25579	127936	172518	165703	212436	84773	113016	46902	188549	337652	2296667
21 Total liabilities.....	115552331	-	2501315	5472036	6556000	8421579	15026168	4934703	5760139	3626957	4529509	9160418	49563508
22 Accounts payable.....	24637098	-	368315	814901	1329548	1745179	3365055	1085363	1467122	834067	943777	1978850	10704920
23 Mort, notes, and bonds under 1 yr	7730853	-	176352	414693	447264	493750	1509770	653489	733659	383743	500868	542338	1867728
24 Other current liabilities.....	10545559	-	212899	416316	428579	495865	1187363	641072	499981	410004	448154	931577	4873748
25 Loans from stockholders.....	7703640	-	677266	893480	712455	577168	714465	147200	167539	*55514	4396	8638	3745520
26 Mort, notes, bonds, 1 yr or more.	16113390	-	294902	720290	869537	997997	1901696	497207	754173	356661	551833	1299067	7870027
27 Other liabilities.....	2644818	-	7127	58830	69810	117930	176998	57265	85256	88676	99662	201052	1682212
28 Net worth.....	46176972	-	764453	2153525	2698806	3993691	6170819	1853108	2052411	1498293	1973620	4198894	18819353
29 Capital stock.....	5336034	-	360813	535934	449815	703978	608221	172957	167086	83456	256196	373892	1623684
30 Paid-in or capital surplus.....	14255379	-	278476	485689	226912	376575	443932	143296	316335	522416	477820	1913103	9070825
31 Retained earnings, appropriated.	66547	-	*4	*4437	*3171	*8967	*46085	-	-	-	5	-	3878
32 Retained earnings-unappropriated	21107292	-	162760	628054	1561092	2275077	3275053	786144	785222	392887	713737	1474122	9053144
33 Retained earnings (S CORP).....	8201389	-	5439	675313	727859	866996	2262830	804590	921240	515981	547646	712381	161115
34 Less: Cost of treasury stock..	2789669	-	43039	175902	270044	237903	465302	53880	137472	*16446	21784	274604	1093294
35 Total receipts.....	285503302	2654436	13178946	19734450	22021777	25210293	41200777	12608477	14812079	9445761	9005661	21908793	93721852
36 Business receipts.....	279548021	2491709	12994806	19444779	21772175	24914782	40528320	12374889	14593467	9318128	8790505	21408922	90915537
37 Interest.....	959128	6150	8483	32259	46778	52304	75123	27505	16008	9057	31927	76420	577115
38 Interest on govt. obligations....	43029	248	-	-	*694	1425	7617	*2167	2801	*1214	3653	6384	16825
39 Rents.....	241331	*200	*8863	*1627	15746	10864	34657	6939	10462	10982	6244	44913	89835
40 Royalties.....	705874	*312	*3859	-	-	*5324	*10	*25730	*134	*13981	58473	28660	569392
41 Net S-T cap gain less net LT loss	62662	53	-	*54197	*1965	*3214	*256	*201	-	-	234	109	2435
42 Net L-T cap gain less net ST loss	260489	*14639	-	*6479	6142	11718	55014	*5020	3706	*719	257	17079	139715
43 Net gain, noncapital assets.....	209199	*84635	*4538	14229	6030	16603	37314	1118	25852	2823	1934	4405	9718
44 Dividends, domestic corporations.	13044	*43	*465	*1785	1633	2101	1739	*1582	*185	*81	24	134	3273
45 Dividends, foreign corporations..	30915	-	-	-	-	*264	*51	*51	-	*1280	1050	608	27611
46 Other receipts.....	3429609	56447	157931	179095	170615	191693	460676	163274	159464	87498	111361	321159	1370396
47 Total deductions.....	275232096	2383268	12415793	18865309	21265087	24499915	39832575	12140430	14255596	8969889	8580194	21026273	90997765
48 Cost of goods.....	191365094	1701396	7711674	12575625	14648912	16944769	27890550	8867197	10119217	6085068	5954028	14747668	64118990
49 Compensation of officers.....	6546325	45906	798658	1008807	1134040	1189320	1289306	261569	218287	123390	67934	108532	300575
50 Salaries and wages.....	26835466	231060	866617	1576080	1891078	2283562	4143436	1053604	1354234	874772	930274	2113246	9517504
51 Repairs.....	1265414	9380	67005	91078	111564	116496	199028	60671	53694	46014	50290	87882	372311
52 Bad debts.....	1033565	7517	6273	31410	27985	56705	71140	34430	40915	31512	42644	99870	583165
53 Rent paid on business property...	8680057	54197	643858	767552	772428	733921	923249	221333	343358	229556	256250	682346	3052010
54 Taxes paid.....	4775595	42288	282893	437533	421727	491534	757426	166999	220475	163227	140485	324767	1326241
55 Interest paid.....	2820451	21136	56896	122167	169097	173481	345854	116808	155904	63717	98789	171940	1324661
56 Contributions or gifts.....	82746	1197	1958	5090	5045	7287	11007	2719	2406	2008	1609	13348	29071
57 Amortization.....	385108	3790	7703	19117	21534	16487	33122	14977	11944	10285	9316	35320	201513
58 Depreciation.....	3806164	41759	130147	224259	223420	273445	494634	135423	249426	99321	142131	318363	1473835
59 Depletion.....	*446	-	-	-	-	*363	-	*9	-	-	-	-	74
60 Advertising.....	5286759	33611	145933	251235	288064	319321	546566	191369	397501	315771	218802	535701	2042885
61 Pension, prof sh, stock, annuity.	650110	4836	27091	43648	47296	77348	120310	25671	33686	20721	16751	47063	185690
62 Employee benefit programs.....	1516059	10195	24364	75933	75447	106350	201685	59508	107802	49650	65197	130940	608988
63 Net loss, noncapital assets.....	212613	*1620	*2446	*3051	*1015	2881	18968	4376	2795	2845	3370	9437	159807
64 Other deductions.....	19970122	173381	1642276	1632722	1426435	1706647	2786293	923767	943952	852032	582324	1599850	5700444
65 Total receipts less total deducts..	10271205	271168	763153	869141	756690	710377	1368201	468046	556482	475873	425467	882520	2724087
Constructive taxable income from													
66 related foreign corporations.....	54921	-	-	-	-	-	-	-	-	*887	581	2513	50941
67 Net income, total.....	10283097	270920	763153	869141	755995	708952	1360584	465879	553681	475546	422395	878648	2758203
68 Net income, Form 1120-A.....	45832	*3001	22490	18324	*2017	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*746	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	3990054	101176	563373	543539	444809	292228	734161	257023	355753	276212	201411	192705	27663
71 Statutory special deductions, total	803004	100335	89071	87999	62061	75910	36774	16093	20890	18758	6409	50766	237937
72 Net operating loss deduction.....	788865	99568	88746	86856	60951	74291	35535	14949	20761	*17584	5400	50064	234160
73 Dividends received deduction....	12423	*767	*325	*1144	1110	1619	1239	*1144	*129	*1174	1009	702	2060
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5489836	69409	110709	237603	249126	340985	589733	192865	177037	180575	214650	635365	2491779
76 Income tax before credits, total...	1732305	23853	16984	35977	42205	71542	171087	65389	61471	63571	74823	223436	881966
77 Regular tax.....	1710996	22653	17331	35851	42205	71299	169570	64378	60434	62019	73575	220595	871086
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	16777	*1136	-	*950	-	*237	1084	*999	*731	*1395	946	1993	7307
81 Environmental tax.....	4903	*65	-	*1	-	*6	*10	*12	56	157	216	808	3573
82 Foreign tax credit.....	26245	10	-	-	-	*7</							

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	13002	*408	*1941	5334	3115	1668	484	*8	*14	*6	5	***	***
2 Total assets.....	18633183	-	*131108	872369	1049039	1130478	843480	*63711	*217753	*241346	406303	***	***
3 Cash.....	1021020	-	*30674	101631	138854	256876	97401	*10430	*21079	*14779	11547	***	***
4 Notes and accounts receivable....	2524810	-	*16440	200019	192466	157553	178292	*19386	*26005	*22684	32207	***	***
5 Less: Allowance for bad debts.....	66535	-	-	*166	*2915	*8650	*2902	*651	*209	*342	1700	***	***
6 Inventories.....	7708158	-	*59126	428594	482652	425003	338039	*11736	*105287	*83105	145343	***	***
7 U.S. govt. obligations, total....	*15791	-	-	-	*167	-	*8690	-	-	-	-	***	***
8 Tax-exempt securities.....	*3228	-	-	-	-	*2679	*449	-	-	-	98	***	***
9 Other current assets.....	357855	-	*1207	11460	9178	61463	70277	*7534	*10053	*1665	34098	***	***
10 Loans to stockholders.....	1121151	-	*206	*38307	25628	16174	*3605	*851	-	*419	34303	***	***
11 Mortgage and real estate loans...	*18679	-	-	-	-	-	-	-	*2698	-	-	***	***
12 Other investments.....	647889	-	-	*41070	65616	62138	46742	*3795	*1262	*46057	19383	***	***
13 Depreciable assets.....	7364986	-	*57683	279796	323748	317102	241929	*14940	*96135	*124639	125381	***	***
14 Less: Accumulated depreciation	4072314	-	*48920	243799	248129	222685	161774	*7534	*51883	*58240	54703	***	***
15 Depletable assets.....	*1633	-	-	-	*1633	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion...	*118	-	-	-	*118	-	-	-	-	-	-	***	***
17 Land.....	374434	-	*7191	*4958	*267	*10276	*5492	*346	*2727	*1485	4465	***	***
18 Intangible assets (Amortizable)...	956167	-	*1933	38152	72925	*40961	*7458	-	*352	*1779	9565	***	***
19 Less: Accumulated amortization	195438	-	*406	27765	46423	*29265	*5324	-	-	*1037	2555	***	***
20 Other assets.....	851787	-	*5972	113	33490	40854	15108	*2876	*4247	*4352	48869	***	***
21 Total liabilities.....	18633183	-	*131108	872369	1049039	1130478	843480	*63711	*217753	*241346	406303	***	***
22 Accounts payable.....	4689413	-	*20580	167351	190860	175903	192663	*7166	*49710	*47128	60353	***	***
23 Mort, notes, and bonds under 1 yr	618338	-	*3654	42739	44231	16752	39555	*6743	*11937	*28171	21592	***	***
24 Other current liabilities.....	1643837	-	*5189	35895	49306	88177	70574	*5517	*19676	*19360	31213	***	***
25 Loans from stockholders.....	1303327	-	*19357	51083	76164	73601	*35270	-	-	-	-	***	***
26 Mort, notes, bonds, 1 yr or more.	2563015	-	*13997	77351	96010	163207	23894	*10016	*48582	*25422	91517	***	***
27 Other liabilities.....	37235	-	*1	*25784	18914	2229	*8633	*2	*2866	*34425	7660	***	***
28 Net worth.....	7778018	-	*68330	472165	573554	610610	472891	*34267	*84983	*86840	193968	***	***
29 Capital stock.....	545004	-	*48071	98784	65359	51372	25432	*400	*6485	*523	6063	***	***
30 Paid-in or capital surplus.....	1969572	-	-	46087	*21648	*24992	2944	*6958	*6	*59661	18594	***	***
31 Retained earnings, appropriated.	*15226	-	-	-	*881	*13672	-	-	-	-	-	***	***
32 Retained earnings-unappropriated	4732935	-	*12760	179908	451575	433888	304413	*29828	*50312	*13531	118039	***	***
33 Retained earnings (S CORP).....	909986	-	*25594	191102	101357	159446	*192471	*8915	*28279	*14363	54167	***	***
34 Less: Cost of treasury stock..	394704	-	*18095	*43716	*66385	*59969	66042	*11834	*99	*1238	2895	***	***
35 Total receipts.....	57721675	*70848	*758070	4791109	4205936	3875681	2920984	*163701	*915014	*639204	853549	***	***
36 Business receipts.....	57058781	*69169	*756420	4769060	4179943	3850893	2859503	*160148	*908582	*637019	795586	***	***
37 Interest.....	88114	*882	*131	*4334	5347	4948	4510	*396	*814	*610	4486	***	***
38 Interest on govt. obligations....	4712	114	-	-	*435	*131	*45	-	*4	-	919	***	***
39 Rents.....	66039	2	*531	-	*5297	*162	*10105	-	*552	*103	1173	***	***
40 Royalties.....	51037	-	-	-	-	-	-	-	-	-	38698	***	***
41 Net S-T cap gain less net LT loss	*127	-	-	-	-	*102	*24	-	-	-	-	***	***
42 Net L-T cap gain less net ST loss	45718	-	-	*3303	*919	*2391	*27068	-	-	*254	-	***	***
43 Net gain, noncapital assets.....	14743	*320	-	*3275	*878	*1828	*77	*22	-	*7	51	***	***
44 Dividends, domestic corporations.	983	-	-	-	*77	*375	*320	-	-	-	-	***	***
45 Dividends, foreign corporations..	*51	-	-	-	-	-	*51	-	-	-	-	***	***
46 Other receipts.....	391369	-	-	-	-	-	19279	*3134	*5060	*1211	12636	***	***
47 Total deductions.....	56175981	*54817	*713450	4658559	4124686	3742473	2835491	*136281	*896627	*628740	812047	***	***
48 Cost of goods.....	41471413	*15682	*542562	3511938	3082023	2737617	2028637	*69559	*712701	*464446	603456	***	***
49 Compensation of officers.....	964508	781	*80449	285606	224102	205636	88886	*4827	*4717	*2597	5535	***	***
50 Salaries and wages.....	6229552	*18220	*19183	329980	350257	365357	379607	*19968	*94834	*69694	92842	***	***
51 Repairs.....	173367	*385	*869	12883	14870	10352	8496	*591	*2285	*3214	4035	***	***
52 Bad debts.....	99660	-189	*1564	18484	5903	13072	7861	*150	*576	*801	2409	***	***
53 Rent paid on business property...	1520882	*2698	*14615	104762	99300	77861	53378	*2707	*14010	*23469	27158	***	***
54 Taxes paid.....	778139	*4075	*9915	64715	62326	67093	48439	*3714	*12903	*11465	15128	***	***
55 Interest paid.....	518623	*331	*1616	16697	18133	20658	7645	*1375	*5028	*4352	6872	***	***
56 Contributions or gifts.....	13698	19	*93	790	1144	1260	1532	*1	*195	*150	226	***	***
57 Amortization.....	95952	16	*316	*2325	*4255	*1539	*135	*22	*672	*348	982	***	***
58 Depreciation.....	607361	*1137	*2554	14238	23423	23692	16907	*1629	*4371	*7085	7136	***	***
59 Depletion.....	1	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	505626	*698	*4529	27915	28094	25355	20960	*3869	*5606	*4143	10078	***	***
61 Pension, prof sh, stock, annuity.	175163	-	*2743	*14267	10706	14859	14214	*94	*1912	*656	1756	***	***
62 Employee benefit programs.....	341912	*1453	*491	*8944	9482	11246	10419	*791	*2648	*2766	7290	***	***
63 Net loss, noncapital assets.....	113763	-	*1329	*26	*138	*59	*324	*14	-	*119	142	***	***
64 Other deductions.....	2566361	*9133	*30621	244990	190528	166817	148049	*26970	*34169	*33435	27004	***	***
65 Total receipts less total deducts..	1545694	*16031	*44620	132551	81249	133208	85493	*27420	*18386	*10464	41502	***	***
Constructive taxable income from													
66 related foreign corporations.....	450	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	1541432	*15918	*44620	132551	80814	133076	85448	*27420	*18382	*10464	40583	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	306916	*12040	*33444	81152	28415	63224	*25966	*11983	*12263	*2277	7138	***	***
71 Statutory special deductions, total	177937	*22	*4195	*18362	*1743	*2133	*244	-	*1048	*5681	-	***	***
72 Net operating loss deduction.....	177226	*22	*4195	*18362	*1690	*1871	-	-	*1048	*5681	-	***	***
73 Dividends received deduction....	711	-	-	-	*54	*262	*244	-	-	-	-	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	1056611	3855	*6981	33037	50656	67720	59237	*15437	*5070	*2506	33445	***	***
76 Income tax before credits, total...	348727	1366	*1047	5646	8641	16100	17788	*5259	*1700	*1837	11644	***	***
77 Regular tax.....	341548	1364	*1047	5175	8641	16100	17725	*5249	*1700	*852	11606	***	***
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	*5883	-	-	*471	-	-	*64	-	-	*982	-	***	***
81 Environmental tax.....	1297	2	-	-	-	-	-	*11	-	*4	39	***	***
82 Foreign tax credit.....	*41	4	-	-	-	-	*7	*2	-	-	29	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	12004	-	-	-	-	*37	-	*84	-	-	9	***	***
86 Prior year minimum tax credit.....	*2914	-	-	-	-	-	*224	-	*81	-	-	***	***
87 Income tax after credits, total....	333767	1362	*1047	5646	8641	16056	17563	*5176	*1619	*1837	11607	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	7369	-	*1586	3407	1354	744	238	*30	*10	-	-	**	-
2 Total assets.....	2469425	-	*97949	620198	437114	504137	400613	*197188	*212226	-	-	**	-
3 Cash.....	382190	-	*33806	88320	97829	77978	51784	*19034	*13438	-	-	**	-
4 Notes and accounts receivable....	48726	-	-	*18332	*1956	8988	*5244	*6929	*7277	-	-	**	-
5 Less: Allowance for bad debts.	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Inventories.....	1032549	-	*43534	273649	172666	248913	188192	*44100	*61495	-	-	**	-
7 U.S. govt. obligations, total....	*704	-	-	*183	-	*521	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*425	-	-	-	-	-	-	*425	-	-	-	-	-
9 Other current assets.....	61630	-	*976	7789	9370	7154	*15343	*18257	*2740	-	-	**	-
10 Loans to stockholders.....	31958	-	-	*3458	*6597	*11707	*10193	-	3	-	-	**	-
11 Mortgage and real estate loans...	*4951	-	-	-	-	*4951	-	-	-	-	-	-	-
12 Other investments.....	140749	-	*4116	*8579	*9688	*12428	*11870	*64659	*29410	-	-	**	-
13 Depreciable assets.....	997466	-	*29529	215836	192439	195394	197956	*49635	*116678	-	-	**	-
14 Less: Accumulated depreciation	647926	-	*17145	168673	143247	120558	109367	*32192	*56746	-	-	**	-
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	72332	-	*1438	*5693	*742	*17395	*2200	*23064	*21799	-	-	**	-
18 Intangible assets (Amortizable)...	211996	-	*184	*134231	*66724	*401	*6593	*105	3759	-	-	**	-
19 Less: Accumulated amortization	53258	-	-	*24158	*26773	*266	*1893	*61	-	-	-	-	-
20 Other assets.....	184932	-	*1617	56959	49124	39129	*22498	*3233	*12371	-	-	**	-
21 Total liabilities.....	2469425	-	*97949	620198	437114	504137	400613	*197188	*212226	-	-	**	-
22 Accounts payable.....	416031	-	*15683	67015	69689	155882	86137	*7294	*14332	-	-	**	-
23 Mort, notes, and bonds under 1 yr	111944	-	*98	31067	*26697	*5733	*19518	*23748	*5084	-	-	**	-
24 Other current liabilities.....	164820	-	*8380	21348	21684	14281	23775	*60958	*14394	-	-	**	-
25 Loans from stockholders.....	293882	-	*18693	152018	50649	*29920	*28010	*8467	*6124	-	-	**	-
26 Mort, notes, bonds, 1 yr or more.	357559	-	*22415	157984	*40678	46679	*40190	*405	*49208	-	-	**	-
27 Other liabilities.....	9142	-	-	*-0	*3506	*3692	*1935	-	*8	-	-	**	-
28 Net worth.....	1116048	-	*32680	190766	224211	247949	201048	*96317	*123076	-	-	**	-
29 Capital stock.....	171784	-	*8875	45201	42787	24932	28361	*21294	*334	-	-	**	-
30 Paid-in or capital surplus.....	109604	-	*1572	*65110	*29175	*9783	*2016	-	*1949	-	-	**	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	520513	-	*15470	67378	82077	145022	*29121	*63355	118090	-	-	**	-
33 Retained earnings (S CORP).....	397065	-	*6763	*25852	*72380	*82546	*143138	*11668	*54717	-	-	**	-
34 Less: Cost of treasury stock..	*82918	-	-	*12776	*2208	*14332	*1588	-	52014	-	-	**	-
35 Total receipts.....	8943471	-	*542775	2299220	2139984	1861516	1260585	*333494	*505899	-	-	**	-
36 Business receipts.....	8791074	-	*535625	2239853	2099802	1837003	1257029	*325462	*496301	-	-	**	-
37 Interest.....	4344	-	*1202	*533	*718	*1077	*140	*357	317	-	-	**	-
38 Interest on govt. obligations....	*1153	-	-	-	-	*113	-	*1040	-	-	-	**	-
39 Rents.....	*934	-	-	-	*257	*69	-	*438	170	-	-	**	-
40 Royalties.....	*7	-	-	-	-	-	-	*7	-	-	-	**	-
41 Net S-T cap gain less net LT loss	*201	-	-	-	-	-	-	*201	-	-	-	**	-
42 Net L-T cap gain less net ST loss	*472	-	-	*19	-	*453	-	-	-	-	-	**	-
43 Net gain, noncapital assets.....	*3210	-	-	*370	*222	*859	-	-	*1759	-	-	**	-
44 Dividends, domestic corporations.	*1581	-	*390	-	*80	*40	*47	*1024	-	-	-	**	-
45 Dividends, foreign corporations..	*51	-	-	-	-	-	-	*51	-	-	-	**	-
46 Other receipts.....	140443	-	*5558	58445	38904	21901	*3369	*4914	*7352	-	-	**	-
47 Total deductions.....	8727733	-	*527609	2244308	2099250	1830329	1211219	*320399	*494620	-	-	**	-
48 Cost of goods.....	6791156	-	*280349	1742007	1627668	1521408	949700	*247189	*422835	-	-	**	-
49 Compensation of officers.....	247677	-	*18131	74285	62310	36478	40887	*13690	*1896	-	-	**	-
50 Salaries and wages.....	452582	-	*31330	105090	120064	97813	*53256	*18026	*27003	-	-	**	-
51 Repairs.....	42744	-	*3255	12389	10318	7118	6909	*557	*2199	-	-	**	-
52 Bad debts.....	6232	-	*278	*1320	*1791	*405	*1887	*90	*460	-	-	**	-
53 Rent paid on business property...	270977	-	*12055	68116	100441	42611	37865	*4533	5355	-	-	**	-
54 Taxes paid.....	156464	-	*12850	61844	28428	24031	20253	*2912	*6146	-	-	**	-
55 Interest paid.....	55913	-	*1769	17358	9788	8516	5933	*8818	*3731	-	-	**	-
56 Contributions or gifts.....	935	-	*72	*64	*30	*164	*194	*256	156	-	-	**	-
57 Amortization.....	11247	-	*37	*4872	*5084	*106	*1133	-	*15	-	-	**	-
58 Depreciation.....	48946	-	*3235	14929	7987	7931	9134	*504	*5226	-	-	**	-
59 Depletion.....	*9	-	-	-	-	-	-	*9	-	-	-	**	-
60 Advertising.....	73097	-	*804	8924	22130	11985	18238	*8631	*2386	-	-	**	-
61 Pension, prof sh, stock, annuity.	14439	-	*411	*3049	*1135	*3287	*6379	-	179	-	-	**	-
62 Employee benefit programs.....	18266	-	*1	*4180	*3540	*2848	*3314	*1137	*3245	-	-	**	-
63 Net loss, noncapital assets.....	*177	-	-	-	*55	*17	*105	-	-	-	-	**	-
64 Other deductions.....	536872	-	*163033	125882	98480	65611	56032	*14047	*13788	-	-	**	-
65 Total receipts less total deducts..	215739	-	*15166	54912	40734	31187	49366	*13095	*11279	-	-	**	-
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	214586	-	*15166	54912	40734	31073	49366	*12055	*11279	-	-	**	-
68 Net income, Form 1120-A.....	*3985	-	*3985	-	-	-	-	-	-	-	-	**	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	**	-
70 Net income, Form 1120S.....	130417	-	*970	39861	*16169	*18976	*43332	*6184	*4924	-	-	**	-
71 Statutory special deductions, total	21042	-	*1826	*5030	*12202	*301	*930	*753	-	-	-	**	-
72 Net operating loss deduction....	19899	-	*1553	*5030	*12146	*273	*897	-	-	-	-	**	-
73 Dividends received deduction....	*1143	-	*273	-	*56	*28	*33	*753	-	-	-	**	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	**	-
75 Income subject to tax.....	63126	-	*12370	*10021	*12363	11797	*5104	*5117	6355	-	-	**	-
76 Income tax before credits, total...	12703	-	*1856	*1503	*2070	1941	*1425	*1740	2168	-	-	**	-
77 Regular tax.....	12603	-	*1856	*1503	*2070	1941	*1333	*1740	2161	-	-	**	-
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	**	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	**	-
80 Alternative minimum tax.....	*92	-	-	-	-	-	*92	-	-	-	-	**	-
81 Environmental tax.....	7	-	-	-	-	-	-	-	7	-	-	**	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	**	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	**	-
84 Nonconventional source fuel credit.	*4	-	-	-	-	-	-	*4	-	-	-	**	-
85 General business credit.....	*17	-	-	-	-	*17	-	-	-	-	-	**	-
86 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	**	-
87 Income tax after credits, total....	12682	-	*1856	*1503	*2070	*1924	*1425	*1736	2168	-	-	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	112922	3486	52110	24835	14254	9868	7090	680	355	96	58	***	***
2 Total assets.....	94449723	-	2272258	3979469	5069847	6786964	13782074	4673804	5330160	3385610	4123206	***	***
3 Cash.....	7610504	-	496951	656140	682540	998530	1387703	300389	337678	240300	292861	***	***
4 Notes and accounts receivable....	15214840	-	255772	501986	826038	1190002	3042218	1083148	1320048	905325	897263	***	***
5 Less: Allowance for bad debts.	584128	-	*1013	*1441	*1410	8820	21399	15868	29238	27341	35000	***	***
6 Inventories.....	33977723	-	970844	1747599	2130512	2556637	5679933	1875765	1960979	1226212	1606731	***	***
7 U.S. govt. obligations, total....	306609	-	*8681	*20564	-	*2738	*31593	*83780	*4499	-	69014	***	***
8 Tax-exempt securities.....	132926	-	*7	-	-	*4766	*20014	*25537	*37403	*5930	2425	***	***
9 Other current assets.....	2840789	-	27583	129642	147928	164194	314271	138600	178233	153760	180825	***	***
10 Loans to stockholders.....	3040840	-	81550	117176	110364	151132	109888	50272	55304	*79765	4166	***	***
11 Mortgage and real estate loans...	123107	-	*2032	*3897	*3874	*66897	*27436	*2450	*5306	-	277	***	***
12 Other investments.....	7947020	-	*1573	83233	142732	292258	475314	176004	150028	123798	188230	***	***
13 Depreciable assets.....	31343830	-	1401345	1844305	2143605	3145758	5420314	1495478	2060168	988768	1291423	***	***
14 Less: Accumulated depreciation	16076513	-	1036076	1261083	1388581	2058527	3261421	717773	1050885	515509	618821	***	***
15 Depletable assets.....	*5520	-	-	*2165	-	*287	-	-	*1384	-	-	***	***
16 Less: Accumulated depletion...	*3413	-	-	*1929	-	-	-	-	*1384	-	-	***	***
17 Land.....	1537960	-	*501	*19775	58512	105167	279048	81330	150376	69669	44033	***	***
18 Intangible assets (Amortizable)...	5320352	-	121210	123295	151649	143264	201091	28535	71508	123691	76948	***	***
19 Less: Accumulated amortization	1023256	-	68010	64836	48382	53038	98757	12505	17645	31308	16849	***	***
20 Other assets.....	2735013	-	17990	70864	89904	85720	174830	78664	96398	42550	139680	***	***
21 Total liabilities.....	94449723	-	2272258	3979469	5069847	6786964	13782074	4673804	5330160	3385610	4123206	***	***
22 Accounts payable.....	19531654	-	332052	580536	1068999	1413394	3086256	1070902	1403080	786938	883424	***	***
23 Mort, notes, and bonds under 1 yr	7000572	-	172601	340888	376337	471265	1450697	622998	716638	355571	486476	***	***
24 Other current liabilities.....	8736902	-	199330	359072	357590	393407	1093015	574597	465910	390643	416941	***	***
25 Loans from stockholders.....	6106432	-	639216	690379	585641	473647	651185	138733	161415	*55514	4396	***	***
26 Mort, notes, bonds, 1 yr or more.	13192816	-	258490	484954	732850	788111	1837613	486786	656383	331239	460316	***	***
27 Other liabilities.....	2598441	-	7126	33046	47389	112009	166430	57263	82382	54252	92002	***	***
28 Net worth.....	37282906	-	663443	1490595	1901041	3135131	5496880	1722523	1844351	1411453	1779652	***	***
29 Capital stock.....	4619246	-	303868	391949	341669	627674	554428	151264	160267	160267	250133	***	***
30 Paid-in or capital surplus.....	12176202	-	276904	374491	176089	341800	438972	136339	314380	462755	459227	***	***
31 Retained earnings, appropriated.	51321	-	*4	*4437	*3171	*8086	*32413	-	-	-	5	***	***
32 Retained earnings-unappropriated	15853844	-	134529	380769	1027440	1696168	2941518	692960	616820	379356	595697	***	***
33 Retained earnings (S CORP).....	6894338	-	-26918	458358	554123	625004	1927220	784006	838243	501618	493479	***	***
34 Less: Cost of treasury stock..	2312046	-	*24944	119410	201451	163601	397673	42045	83539	*15208	18889	***	***
35 Total receipts.....	218838155	2583587	11878101	12644121	15675858	19473096	37019208	12111282	13391166	8806558	8152112	***	***
36 Business receipts.....	213698165	2422541	11702761	12435867	15492431	19226886	36411787	11889280	13188584	8681109	7994919	***	***
37 Interest.....	866670	5268	7150	27392	40713	46279	70473	26752	14876	8447	27442	***	***
38 Interest on govt. obligations....	37164	134	-	-	-	*1181	7572	*1127	*2797	*1214	2734	***	***
39 Rents.....	174358	*198	*8332	*1627	10192	10633	24552	6501	9740	*10878	5070	***	***
40 Royalties.....	654830	*312	*3859	-	-	*5324	*10	*25723	*134	*13981	19775	***	***
41 Net S-T cap gain less net LT loss	62335	53	-	*54197	*1965	*3111	*232	-	-	-	234	***	***
42 Net L-T cap gain less net ST loss	214299	*14639	-	*3156	5223	8874	27946	*5020	3706	*465	257	***	***
43 Net gain, noncapital assets.....	191245	*84315	*4538	10584	4930	13916	37237	1096	24093	2816	1883	***	***
44 Dividends, domestic corporations.	10480	*43	*75	*1785	1476	1686	1372	*558	*185	*81	24	***	***
45 Dividends, foreign corporations..	30813	-	-	-	-	*264	-	-	-	*1280	1050	***	***
46 Other receipts.....	2897797	56084	151386	109513	118670	154943	438028	155226	147051	86287	98725	***	***
47 Total deductions.....	210328382	2328451	11174734	11962443	15041151	18927114	35785866	11683751	12864349	8341149	7768147	***	***
48 Cost of goods.....	143102525	1685713	6888764	7321681	9939221	12685743	24912213	8550449	8983681	5620622	5350572	***	***
49 Compensation of officers.....	5334141	45126	700078	648916	847627	947207	1159533	243052	211674	120793	62399	***	***
50 Salaries and wages.....	20153332	212840	816104	1141011	1420757	1820391	3710573	1015609	1232397	805078	837432	***	***
51 Repairs.....	1049303	8995	62881	65806	86376	99026	183623	59523	49211	42800	46256	***	***
52 Bad debts.....	927674	7327	4431	11607	20290	43228	61391	34190	39880	30711	40234	***	***
53 Rent paid on business property...	6888198	51498	617188	594674	572687	613448	832006	214093	323993	206088	229092	***	***
54 Taxes paid.....	3840993	38213	260128	310974	330973	400410	688734	160373	201426	151762	125357	***	***
55 Interest paid.....	2245915	20805	53512	88112	141176	144307	332276	106615	147144	59365	91917	***	***
56 Contributions or gifts.....	68113	1178	1793	4236	3872	5863	9281	2462	2055	1857	1383	***	***
57 Amortization.....	277909	3774	7350	11920	12194	14842	31854	14955	11257	9936	8334	***	***
58 Depreciation.....	3149857	40623	124358	195092	192010	241822	468594	133290	239828	92236	134995	***	***
59 Depletion.....	*437	-	-	-	-	*363	-	-	-	-	-	***	***
60 Advertising.....	4708035	32913	140600	214396	237840	281981	507367	178870	389509	311628	208725	***	***
61 Pension, prof sh, stock, annuity.	460508	4836	23938	26332	35455	59201	99718	25577	31595	20065	14995	***	***
62 Employee benefit programs.....	1155881	8742	23872	62810	62426	92256	187952	57580	101908	46884	57908	***	***
63 Net loss, noncapital assets.....	98673	*1620	*1117	*3025	*822	2805	18539	4362	2795	2726	3228	***	***
64 Other deductions.....	16866888	164248	1448621	1261851	1137427	1474220	2582212	882750	895996	818597	555320	***	***
65 Total receipts less total deducts..	8509773	255136	703367	681679	634706	545983	1233342	427531	526817	465409	383965	***	***
Constructive taxable income from													
66 related foreign corporations.....	*54471	-	-	-	-	-	-	-	-	*887	581	***	***
67 Net income, total.....	8527080	255002	703367	681679	634447	544802	1225770	426404	524020	465082	381812	***	***
68 Net income, Form 1120-A.....	41847	*3001	18505	18324	*2017	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	*746	*746	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	3552721	89135	528959	422526	400225	210029	664862	238856	338566	273935	194273	***	***
71 Statutory special deductions, total	604025	100313	83051	64607	48115	73477	35600	15340	19842	*13077	6409	***	***
72 Net operating loss deduction....	591740	99546	82998	63464	47116	72148	34637	14949	19713	*11903	5400	***	***
73 Dividends received deduction....	10568	*767	*53	*1144	1000	1329	963	*391	*129	*1174	1009	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	4370099	65554	91358	194545	186107	261468	525392	172310	165612	178070	181205	***	***
76 Income tax before credits, total...	1370875	22487	14081	28827	31494	53501	151874	58390	57603	61734	63179	***	***
77 Regular tax.....	1356845	21289	14428	29173	31494	53258	150513	57389	56573	61167	61969	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	10802	*1136	-	*478	-	*237	*928	*999	*731	*414	946	***	***
81 Environmental tax.....	3600	*62	-	*1	-	-	*6	*10	49	153	177	***	***
82 Foreign tax credit.....	26203	6	-	-	-	-	-	*336	-	*139	184	***	***
83 U.S. Possessions tax credit.....	65	-	-	-	-	-	65	-	-	-	-	***	***
84 Nonconventional source fuel credit.	75	-	-	-	*468	*1049	*1069	-	*275	*249	335	***	***
85 General business credit.....	10791	94	-	-	-	*245	*251	*469	*329	-	346	***	***
86 Prior year minimum tax credit....	8053	10	-	*216	-	-	-	-	-	-	-	***	***
87 Income tax after credits, total....	1325688	22377	14081	28611	31026	52207	150490	57585	57000	61345	62314	***	***

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2869	-	*1509	*812	*130	*152	207	*40	***	**	***	**	-
2 Total assets.....	1590683	-	*27535	*145700	*45641	*96113	417820	*253138	***	**	***	**	-
3 Cash.....	143494	-	*4446	*17823	*10469	*18437	36439	*11674	***	-	***	**	-
4 Notes and accounts receivable....	443317	-	*2952	*31350	*11074	*39930	118975	*79950	***	**	***	**	-
5 Less: Allowance for bad debts.....	*2499	-	-	*456	-	-	*574	-	***	**	***	-	-
6 Inventories.....	546003	-	*500	*16435	*16775	*16398	158470	*88914	***	**	***	**	-
7 U.S. govt. obligations, total....	*24788	-	-	-	-	-	*24788	-	***	-	***	-	-
8 Tax-exempt securities.....	*6694	-	-	-	-	-	*6694	-	***	-	***	-	-
9 Other current assets.....	38695	-	*1859	*6640	*853	*581	*10405	*3402	***	**	***	**	-
10 Loans to stockholders.....	*5830	-	-	*3515	-	*1135	*713	-	***	-	***	-	-
11 Mortgage and real estate loans...	*3222	-	-	-	-	*212	*3010	-	***	-	***	-	-
12 Other investments.....	45444	-	*952	*19472	*16	-	*1126	*17734	***	-	***	-	-
13 Depreciable assets.....	431161	-	*19785	*54922	*38717	*40694	115891	*46877	***	**	***	-	-
14 Less: Accumulated depreciation	231472	-	*3920	*44239	*29858	*20881	68100	*22949	***	**	***	-	-
15 Depletable assets.....	-	-	-	-	-	-	-	-	***	-	***	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	***	-	***	-	-
17 Land.....	*8569	-	-	-	-	-	*4037	*2627	***	-	***	-	-
18 Intangible assets (Amortizable)...	94716	-	*273	*62037	*4022	*32	*519	*25862	***	-	***	-	-
19 Less: Accumulated amortization	28549	-	*108	*21799	*4022	*25	*139	*944	***	-	***	-	-
20 Other assets.....	61272	-	*794	-	*-2405	*-401	*5564	*-10	***	**	***	**	-
21 Total liabilities.....	1590683	-	*27535	*145700	*45641	*96113	417820	*253138	***	**	***	**	-
22 Accounts payable.....	386804	-	*2424	*22722	*3405	*24940	124170	*83946	***	**	***	**	-
23 Mort, notes, and bonds under 1 yr	220630	-	-	-	*2369	*3607	*79008	*33678	***	**	***	-	-
24 Other current liabilities.....	270239	-	*279	*9560	*1393	*5126	*12159	*8710	***	**	***	**	-
25 Loans from stockholders.....	110545	-	*18178	*55390	*2429	*11499	*20329	*80	***	**	***	-	-
26 Mort, notes, bonds, 1 yr or more.	193422	-	*8968	*29146	*53	*18199	*10611	*64224	***	-	***	-	-
27 Other liabilities.....	*5458	-	-	-	-	-	*1523	*2993	***	-	***	-	-
28 Net worth.....	403585	-	*-2314	*28882	*35992	*32741	170020	*59507	***	**	***	**	-
29 Capital stock.....	113876	-	*1674	*77683	*3480	*736	12977	*3958	***	**	***	**	-
30 Paid-in or capital surplus.....	61511	-	*376	*1843	-	*3377	*32078	*23545	***	**	***	-	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	***	-	***	-	-
32 Retained earnings-unappropriated	177666	-	*-4349	*-3288	*32511	*28273	*95755	*27476	***	-	***	**	-
33 Retained earnings (S CORP).....	77375	-	*-14	*-27601	-	*2001	*34443	*4738	***	**	***	-	-
34 Less: Cost of treasury stock..	*26843	-	-	*19755	-	*1646	*5232	*210	***	-	***	-	-
35 Total receipts.....	4566536	-	*143788	*474875	*143624	*320620	1857653	*600787	***	**	***	**	-
36 Business receipts.....	4449137	-	*142481	*466637	*142459	*317478	1845474	*595292	***	**	***	**	-
37 Interest.....	10280	-	-	*572	*524	*533	*1189	*1049	***	-	***	**	-
38 Interest on govt. obligations....	*685	-	-	-	-	-	*143	-	***	-	***	-	-
39 Rents.....	*3131	-	-	-	-	-	*2942	*189	***	-	***	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	***	-	***	-	-
41 Net S-T cap gain less net LT loss	*156	-	-	-	-	-	-	*156	***	-	***	-	-
42 Net L-T cap gain less net ST loss	*815	-	*629	-	*127	-	-	*59	***	-	***	-	-
43 Net gain, noncapital assets.....	*3701	-	*578	*2499	-	*194	*385	*9	***	-	***	-	-
44 Dividends, domestic corporations.	*1039	-	-	*597	-	-	-	*442	***	-	***	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	***	-	***	-	-
46 Other receipts.....	97593	-	*100	*4570	*515	*2415	*7520	*3591	***	**	***	-	-
47 Total deductions.....	4448085	-	*130569	*451304	*139574	*295961	1832814	*593933	***	**	***	**	-
48 Cost of goods.....	3414037	-	*62929	*278551	*78355	*203105	1533511	*478640	***	**	***	**	-
49 Compensation of officers.....	159759	-	*35974	*32659	*12604	*12228	50973	*3977	***	**	***	-	-
50 Salaries and wages.....	272363	-	*2046	*31004	*19589	*17086	98350	*37771	***	**	***	-	-
51 Repairs.....	14995	-	*484	*1526	*1636	*2328	6641	*556	***	**	***	-	-
52 Bad debts.....	12734	-	-	*3259	*650	*2409	*4649	*1101	***	**	***	-	-
53 Rent paid on business property...	61228	-	*1915	*15950	*2570	*6822	13809	*5504	***	**	***	-	-
54 Taxes paid.....	77281	-	*5453	*10233	*4260	*7989	17497	*17268	***	**	***	-	-
55 Interest paid.....	43973	-	*153	*9167	*220	*1733	7842	*6562	***	**	***	-	-
56 Contributions or gifts.....	701	-	-	*90	*343	*61	*117	*48	***	-	***	-	-
57 Amortization.....	3626	-	*5	*1955	*129	*6	*13	*809	***	-	***	-	-
58 Depreciation.....	46469	-	*1711	*4020	*4442	*5737	10397	*3571	***	**	***	-	-
59 Depletion.....	-	-	-	-	-	-	-	-	***	-	***	-	-
60 Advertising.....	14205	-	*309	*2533	*772	*1749	*3583	*1612	***	**	***	-	-
61 Pension, prof sh, stock, annuity.	9341	-	-	*1586	-	*1316	*3899	*1072	***	-	***	-	-
62 Employee benefit programs.....	34145	-	*2691	*3713	*3288	*1302	*6373	*4559	***	**	***	-	-
63 Net loss, noncapital assets.....	*269	-	-	-	*20	*250	-	-	***	-	***	-	-
64 Other deductions.....	282959	-	*16898	*55059	*10716	*31839	75160	*30883	***	**	***	**	-
65 Total receipts less total deducts..	118451	-	*13219	*23571	*4050	*24659	24839	*6854	***	**	***	**	-
Constructive taxable income from	-	-	-	-	-	-	-	-	***	-	***	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	***	-	***	-	-
67 Net income, total.....	117766	-	*13219	*23571	*4050	*24659	24696	*6854	***	**	***	**	-
68 Net income, Form 1120-A.....	*2819	-	*2819	-	-	-	-	-	***	-	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	***	-	***	-	-
70 Net income, Form 1120S.....	39598	-	*4254	*1001	-	*13121	*12572	*3236	***	**	***	-	-
71 Statutory special deductions, total	13248	-	*2320	*4797	*44	-	*2524	*309	***	-	***	-	-
72 Net operating loss deduction....	*12521	-	*2320	*4379	*44	-	*2524	-	***	-	***	-	-
73 Dividends received deduction....	*727	-	-	*418	-	-	-	*309	***	-	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	-	***	-	-
75 Income subject to tax.....	64920	-	*6645	*17773	*4007	*11538	*9600	*3309	***	-	***	**	-
76 Income tax before credits, total...	14809	-	*997	*2694	*601	*2932	*2371	*1125	***	-	***	**	-
77 Regular tax.....	14798	-	*997	*2694	*601	*2932	*2371	*1125	***	-	***	**	-
78 Personal holding company tax....	-	-	-	-	-	-	-	-	***	-	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	***	-	***	-	-
80 Alternative minimum tax.....	-	-	-	-	-	-	-	-	***	-	***	-	-
81 Environmental tax.....	*11	-	-	-	-	-	-	-	***	-	***	**	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	***	-	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	***	-	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	***	-	***	-	-
85 General business credit.....	-	-	-	-	-	-	-	-	***	-	***	-	-
86 Prior year minimum tax credit....	*101	-	-	-	-	-	-	-	***	-	***	-	-
87 Income tax after credits, total....	14708	-	*997	*2694	*601	*2932	*2371	*1125	***	-	***	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 70 RETURNS WITH 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.....	317410	15530	136065	55186	34320	26099	26083	4306	4362	3729	3790	3823	4117
2 Total assets.....	14429228295	-	4573825	9135762	12006052	18743403	53282435	30073267	71017209	135923995	271938594	603704553	13218829199
3 Cash.....	520806563	-	1761994	2689158	2751408	3302283	7304121	2859131	4908151	7160118	11724712	19623862	456721625
4 Notes and accounts receivable.....	3326893669	-	379801	784147	1269395	1999928	6789535	3841553	17564066	42542321	88589722	155350740	3007782461
5 Less: Allowance for bad debts.....	69498430	-	*2172	*30768	92029	14824	112415	95930	320364	801582	1717291	3353280	62957776
6 Inventories.....	12512134	-	*4183	190848	355543	874376	2251777	714949	468226	1018574	503206	1296306	4834147
7 U.S. govt. obligations, total.....	1217697756	-	*14743	62111	104700	173995	1549226	1567952	8263460	21176044	42727057	84538728	1057519741
8 Tax-exempt securities.....	568058347	-	*9390	*1386	*52982	151418	777405	868075	2284243	6124739	13340013	36402196	508046500
9 Other current assets.....	996984966	-	332133	643742	946131	1507185	4302449	2551642	4720556	4905772	9264833	20326554	947483969
10 Loans to stockholders.....	15449985	-	362652	640876	509039	646889	797001	351337	282864	373881	403198	315942	10918306
11 Mortgage and real estate loans.....	1576314148	-	93117	300407	456246	748003	2261521	1052619	3737764	8855389	26730029	64410374	1467668679
12 Other investments.....	5021234526	-	282478	875320	1587101	2619858	10353347	7740051	18403210	34209300	68761753	201289568	4675112540
13 Depreciable assets.....	339741076	-	3287117	4513668	4980875	7983203	18115911	8900122	10513592	9803703	12078930	19558746	240005210
14 Less: Accumulated depreciation.....	127260380	-	2337185	2798498	2558031	3977383	8035565	3355044	3828049	3765809	4725257	7082035	84797524
15 Depletable assets.....	3999045	-	*45115	*45816	*21310	*14423	52361	*64918	43824	*60713	67808	170955	3411802
16 Less: Accumulated depletion.....	743388	-	*13657	*31570	*5855	*7228	17425	*1502	*19638	*58772	46738	61477	479528
17 Land.....	40925009	-	217974	735912	1013299	1903939	4882115	2090390	2353788	2149977	2050159	2918328	20609127
18 Intangible assets (Amortizable).....	58576233	-	160609	305260	331509	397644	928182	352877	701178	551575	1087385	2404181	51355833
19 Less: Accumulated amortization.....	12637194	-	115341	138110	164660	166126	419640	163203	320937	179953	377520	660358	9931348
20 Other assets.....	940174231	-	90874	346056	447089	767820	1502530	703330	1261275	1798004	1476597	6255220	925525436
21 Total liabilities.....	14429228295	-	4573825	9135762	12006052	18743403	53282435	30073267	71017209	135923995	271938594	603704553	13218829199
22 Accounts payable.....	541349933	-	1070279	543651	891365	1333642	3533188	1644401	3764701	6638466	13990990	25839950	481099300
23 Mort, notes, and bonds under 1 yr.....	947733199	-	522216	567071	698817	1234165	4265092	2700520	3768662	4382514	6156339	15981773	907456031
24 Other current liabilities.....	5377206625	-	469066	628341	747365	1959806	4099765	3562527	22985042	65408186	142671953	266765671	4867908903
25 Loans from stockholders.....	38467630	-	1367202	943539	934810	1932486	3394312	1137026	1292887	1136220	883610	1470585	23974952
26 Mort, notes, bonds, 1 yr or more.....	947011446	-	868642	1378664	2075350	3919415	11389826	6456588	8356717	6403483	8224387	14458426	883479947
27 Other liabilities.....	2296905048	-	179030	297948	449113	907456	2871128	2015075	4478064	4307443	6823299	17720019	2256856473
28 Net worth.....	4280554414	-	97389	4776548	6209233	7456434	23729124	12557131	26371136	47647683	93188017	260468127	3798053592
29 Capital stock.....	1306097764	-	1181109	1064391	1102814	1524309	4926938	3282712	5762134	7809435	14272843	47366062	1217805019
30 Paid-in or capital surplus.....	3212252877	-	1026967	892531	1372794	2322665	8074497	6665536	16498214	33224632	63633698	186208270	2892333075
31 Retained earnings, appropriated.....	88234446	-	152274	149557	519670	324093	656025	132592	237692	762386	972153	3643499	80684505
32 Retained earnings-unappropriated.....	930637271	-	-186569	2577336	3048640	2492597	7901260	1784877	2854240	5346850	14857911	35280521	854679610
33 Retained earnings (S CORP).....	11473863	-	-1687912	528797	754121	1350486	3612098	1249876	1533338	1208021	934969	1543090	446979
34 Less: Cost of treasury stock.....	1268141807	-	388479	436063	588806	557715	1441694	558463	514481	703641	1483557	15373313	1247895595
35 Total receipts.....	2026924967	62238901	20965879	19307748	12018683	13665680	30484812	13964613	18767749	21115458	32507080	69287444	1712600919
36 Business receipts.....	939685748	10750631	19619678	17974757	10501164	11672932	25311877	10753094	12479920	10481870	12482408	26192448	771464970
37 Interest.....	781704499	44120962	84782	158939	187374	247547	1075137	695396	2707787	6922919	14810197	30615443	680078014
38 Interest on govt. obligations.....	28284787	296145	*884	*1519	6010	17371	73229	65103	168846	405363	871645	2348004	24030669
39 Rents.....	36491704	675985	162046	201139	209154	300660	570429	247191	479081	385653	627592	1190445	31442330
40 Royalties.....	780975	9858	*15021	*8074	*654	6799	56293	*12410	51265	63424	16826	15041	525309
41 Net S-T cap gain less net LT loss.....	37167429	515058	6327	*3060	5292	24810	115620	79463	195077	339312	786239	2089855	33007316
42 Net L-T cap gain less net ST loss.....	23861572	1011070	288599	85651	244663	225030	778895	266048	599494	421230	420234	724471	18796187
43 Net gain, noncapital assets.....	8508756	1018797	87225	17075	35297	96706	99191	86246	98568	127700	190198	201536	6450218
44 Dividends, domestic corporations.....	7182155	68352	5048	24349	35932	48920	168877	84829	122526	139043	112631	252253	6119396
45 Dividends, foreign corporations.....	2212464	*17124	*216	*891	*470	2393	2273	15807	39746	32684	38793	2061590	2061590
46 Other receipts.....	161044878	3754919	696055	832293	792673	1024431	2232870	1672651	1849376	1789200	2156425	5619156	138624919
47 Total deductions.....	1709559734	53787571	17976498	17748104	10450391	11705231	25843480	11739455	15212109	16393537	24942921	50208282	1453552154
48 Cost of goods.....	521719295	2726679	2974497	3404280	2479634	2761500	7936337	3517079	4622025	3965733	4447736	12119264	470764530
49 Compensation of officers.....	33512356	763926	2523944	2809107	1182314	1100588	2036091	777633	991062	988377	1323875	2042404	16703034
50 Salaries and wages.....	158765341	2869427	2680867	2684151	1639885	1806590	4194346	1732506	2195642	2260858	3479913	6518478	126702677
51 Repairs.....	7676982	170048	349922	401004	269897	368695	468441	157247	163168	159704	228185	377094	4563576
52 Bad debts.....	25613900	1466162	46093	41139	45640	64132	151110	81802	137790	208049	292694	547157	22532131
53 Rent paid on business property.....	20401822	579301	861686	550531	340478	373562	570187	230236	277339	316618	287113	583648	15431122
54 Taxes paid.....	35567250	925133	551788	641929	444208	556911	1200474	573849	582794	591133	780648	1463443	27254940
55 Interest paid.....	389049706	33010871	226682	208130	220225	539662	1240258	650003	1638341	3043767	6549442	12164685	329557639
56 Contributions or gifts.....	1651549	28760	6037	7986	6735	8569	18767	12765	25083	25612	40195	75023	1396017
57 Amortization.....	8230645	136956	18150	28923	26963	35255	87039	43699	81319	79604	134450	306097	7252190
58 Depreciation.....	41194580	1049939	234104	271072	250050	308828	713116	336500	405681	445895	623365	1122562	35433469
59 Depletion.....	119639	*950	*3881	*631	*5730	*618	12835	*1761	11398	5263	1210	9303	66060
60 Advertising.....	12755323	143277	492773	207990	188997	143508	221723	133642	115607	122901	217657	453504	10313744
61 Pension, prof sh, stock, annuity.....	8645901	116875	146282	153728	84569	94648	195110	50544	91386	79572	175114	325878	7132194
62 Employee benefit programs.....	16984042	368775	136745	167351	136641	133105	245317	104246	163531	232656	348601	1056966	13890106
63 Net loss, noncapital assets.....	3952228	259821	55671	*146	11209	14951	21226	113300	206369	113837	120184	290882	2744633
64 Other deductions.....	423719176	9170674	6667373	6170003	3117213	3394109	6261104	3222645	3503576	3753958	5892538	10751893	361814091
65 Total receipts less total deducts.....	317365233	8451330	2989381	1559644	1568293	1960450	4641332	2225158	3555640	4721921	7564159	19079162	259048765
Constructive taxable income from													
66 related foreign corporations.....	6342969	*212270	-	-	-	-	*171	*6798	11550	92824	45749	38230	5935377
67 Net income, total.....	295423415	8367454	2988498	1558125	1562283	1943079	4568274	2166853	3398344	4409382	6738262	16769389	240953473
68 Net income, Form 1120-A.....	143679	*1682	72524	43573	25899	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	2860205	2860205	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	10055178	252897	2151529	929584	821533	1091918	2295960	794538	689045	410196	185461	237771	194745
71 Statutory special deductions, total.....	141034848	2916694	427735	146316	228937	247473	718968	591987	1275180	1832614	3365612	9859121	119424212
72 Net operating loss deduction.....	12031110	1034499	423957	126396	198862	204668	506597	349965	603229	477787	476095	893139	6735917

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 45 RETURNS WITH 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.....	8442	284	*202	-	*119	*124	127	149	1165	1796	1952	1617	908	
2 Total assets.....	5078098594	-	*2678	-	*44356	*93320	337483	1183658	20892754	66137627	140077775	247788937	4601540007	
3 Cash.....	364935769	-	*2150	-	*22067	*52687	24320	141377	1310591	3685209	7291840	12676304	339729225	
4 Notes and accounts receivable....	2302601921	-	-	-	*14714	*737	*73057	548200	11395338	36323104	76313903	126987817	2050945051	
5 Less: Allowance for bad debts.....	52173137	-	-	-	-	-	*385	25456	195401	517099	1095844	1859902	48479050	
6 Inventories.....	506121	-	-	-	-	-	-	-	-	-	1328	7124	497669	
7 U.S. govt. obligations, total....	504228479	-	-	-	-	-	*49659	266660	5165754	15813893	30364734	51140502	401427276	
8 Tax-exempt securities.....	69069845	-	-	-	-	-	*520	35690	788526	2997648	6029213	9610696	49607550	
9 Other current assets.....	295641452	-	*23	-	-	*27944	126848	47040	592315	1432726	3192401	5695085	284527071	
10 Loans to stockholders.....	1131079	-	-	-	-	-	-	*311	7251	3539	23034	10014	1086930	
11 Mortgage and real estate loans...	456243783	-	-	-	-	-	2156	*25435	381137	2107652	6614142	20232660	426880600	
12 Other investments.....	564274277	-	*221	-	*7198	-	*24169	108918	963482	2865952	7803122	16211828	536289387	
13 Depreciable assets.....	113440957	-	*0	-	*1362	*3386	*27944	41176	533760	1817242	3980984	7150953	99884148	
14 Less: Accumulated depreciation	51369488	-	*0	-	*1284	*2364	*8041	22338	265605	911553	1856246	3288320	45013737	
15 Depletable assets.....	1236792	-	-	-	-	-	-	-	*30	*601	1191	2838	1232132	
16 Less: Accumulated depletion...	6707	-	-	-	-	-	-	-	-	-	277	67	6363	
17 Land.....	8301690	-	-	-	-	-	*1299	*1090	38211	140537	367100	685562	7067892	
18 Intangible assets (Amortizable)..	29254012	-	*356	-	-	-	*6042	*9594	37562	117511	298988	585114	28198845	
19 Less: Accumulated amortization	4953200	-	*59	-	-	-	*1177	*7141	13050	41310	105666	157811	4626985	
20 Other assets.....	475734951	-	*12	-	*298	*10930	*11071	*13100	152853	301976	853828	2098540	472292367	
21 Total liabilities.....	5078098594	-	*2678	-	*44356	*93320	337483	1183658	20892754	66137627	140077775	247788937	4601540007	
22 Accounts payable.....	147495802	-	-	-	-	*10412	*3569	68595	1690082	4681827	9048961	16064107	115928249	
23 Mort, notes, and bonds under 1 yr	256662383	-	-	-	-	-	*513	73485	310536	703512	1582729	253980323	-	
24 Other current liabilities.....	3627259784	-	*56	-	*22529	*840365	69341	830468	16430055	52846910	112882872	199217504	3244119684	
25 Loans from stockholders.....	5110438	-	-	-	-	-	*3286	-	14455	299572	25319	34140	4733665	
26 Mort, notes, bonds, 1 yr or more.	305640528	-	-	-	-	-	*14537	*7995	147128	516460	977686	1986018	301990704	
27 Other liabilities.....	227080712	-	-	-	*8342	*111322	*8269	33253	400691	973630	999934	2497020	222048252	
28 Net worth.....	508848948	-	*2622	-	*13484	*868779	237968	232062	2136858	6508692	15439491	26407421	458739131	
29 Capital stock.....	66490978	-	*2862	-	*807	*167	101868	20923	393574	1113878	2109154	3175994	59571751	
30 Paid-in or capital surplus.....	190923528	-	*502	-	-	*165	102488	105005	1108837	3667876	4598769	7264271	174076948	
31 Retained earnings, appropriated.	3134302	-	-	-	-	-	39	*93	21567	84556	151487	2424556	-	
32 Retained earnings-unappropriated	260481620	-	*848	-	*12677	*889068	36340	113423	690052	1939395	8929538	15925107	233723306	
33 Retained earnings (S CORP).....	*30541	-	-	-	-	*20286	-	-	-	*10255	-	-	-	
34 Less: Cost of treasury stock..	12212020	-	*587	-	-	-	-	*2766	*7382	77172	307269	349458	409956	11057430
35 Total receipts.....	499259405	48908373	*16266	-	*7506	*12953	283124	378292	1795286	5387384	11388878	20418771	410662571	
36 Business receipts.....	69655902	3895423	*12914	-	*7168	*6142	98765	81144	162446	599415	1167555	2098219	61526711	
37 Interest.....	359651946	40609134	*1234	-	*339	*2373	150438	127603	1406451	4488245	9505116	16793958	286567057	
38 Interest on govt. obligations....	5589910	156360	*6	-	-	-	*729	1880	48878	177953	381621	680743	4141741	
39 Rents.....	12591760	542454	-	-	-	-	*401	*141	3677	17047	50004	108327	11869710	
40 Royalties.....	244949	528	-	-	-	-	-	-	*257	224	791	523	242625	
41 Net S-T cap gain less net LT loss	460224	31689	-	-	-	-	809	-	*76	534	1809	5285	420022	
42 Net L-T cap gain less net ST loss	4914576	346684	*737	-	-	-	*3609	*117	1566	4643	10695	34710	4511817	
43 Net gain, noncapital assets.....	5205783	916005	*1162	-	-	-	*94	*120	5584	16547	42600	86219	4137451	
44 Dividends, domestic corporations.	653627	12755	*140	-	-	-	*5665	*2679	1012	8072	12875	33643	576786	
45 Dividends, foreign corporations..	334616	983	-	-	-	-	-	-	*0	-	858	4011	328764	
46 Other receipts.....	39956113	2396360	*73	-	-	*4438	*22614	164608	165340	74703	214954	573134	36339888	
47 Total deductions.....	432151783	44928881	*13656	-	*5814	*10509	228433	302219	1410008	4356852	9134568	16262964	355497880	
48 Cost of goods.....	5337769	6086	-	-	-	-	44	-	-	*276	4222	23402	5303739	
49 Compensation of officers.....	12652789	633331	*10158	-	-	-	*28834	21606	177403	491194	779218	1065916	9445129	
50 Salaries and wages.....	50692221	2417584	*1251	-	*2799	*2146	28836	38514	146247	502163	1178209	2216242	44158228	
51 Repairs.....	3455579	131691	-	-	-	*38	*533	3475	18779	58092	121355	209410	2912167	
52 Bad debts.....	14049621	1424246	*194	-	*392	*10	*22150	*1927	22740	64930	156067	318887	12038076	
53 Rent paid on business property...	6986034	483044	*10	-	*291	*208	5929	*7246	5120	38849	80989	169407	6194941	
54 Taxes paid.....	9448031	675856	*897	-	*506	*174	8368	6997	43639	134534	287483	514795	7774783	
55 Interest paid.....	214766541	32459058	*473	-	-	-	*73730	48975	626395	2046823	4400058	7786361	167324668	
56 Contributions or gifts.....	659951	26121	*4	-	*2	-	*255	259	2983	10140	21941	42692	555554	
57 Amortization.....	2302154	76646	*59	-	-	-	*1152	*256	2705	9306	27168	49342	2135520	
58 Depreciation.....	21940836	927354	*11	-	*44	*84	*3893	5224	38655	124708	272493	509846	20058524	
59 Depletion.....	13767	922	-	-	-	-	-	-	*39	41	373	102	12290	
60 Advertising.....	4060823	121873	*1	-	*24	*37	2793	1634	12387	41365	86092	157768	3636848	
61 Pension, prof sh, stock, annuity.	3205365	106225	-	-	-	-	*1444	*1410	8637	41607	80946	154832	2810265	
62 Employee benefit programs.....	7567226	326989	*43	-	-	-	*1745	3210	32233	95980	191482	322301	6593243	
63 Net loss, noncapital assets.....	1849173	222284	-	-	-	*640	*2452	*86833	40357	17811	36649	82879	1359268	
64 Other deductions.....	73163903	4889570	*554	-	*1719	*7170	46275	74655	231688	679033	1409822	2638781	63184636	
65 Total receipts less total deducts..	67107622	3979493	*2610	-	*1693	*2445	54692	76073	385278	1030532	2254309	4155808	55164691	
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	8	2831686
66 related foreign corporations.....	2832841	1148	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	64350553	3824281	*2604	-	*1693	*2445	53963	74192	336400	852579	1872688	3475073	53854636	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	2340832	2340832	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	*1763	-	-	-	-	*938	-	-	-	*825	-	-	-	-
71 Statutory special deductions, total	3053646	664405	*742	-	-	*1507	*1507	*15525	*48708	111742	74512	87037	157700	1891768
72 Net operating loss deduction....	2539855	655443	*644	-	-	*1507	*11298	*46029	111068	67995	76591	131090	1438189	-
73 Dividends received deduction....	512590	8961	*98	-	-	-	*4156	*2679	674	6517	10446	26610	452449	-
74 Public utility div paid deduction	*0	-	-	-	-	-	-	-	-	*0	-	-	-	-
75 Income subject to tax.....	61196929	3159890	*1862	-	*1693	-	38438	25484	224665	777483	1785549	3317368	51864498	-
76 Income tax before credits, total...	21615323	1178064	*533	-	*254	-	12748	7730	69644	263930	611174	1134587	18336660	-
77 Regular tax.....	21338833	1102727	*533	-	*254	-	12617	7708	68662	260799	606280	1127822	18151432	-
78 Personal holding company tax....	*56	20	-	-	-	-	-	-	*17	-	3	16	-	-
79 Recapture taxes.....	1503	-	-	-	-	-	-	-	-	-	16	-	-	-
80 Alternative minimum tax.....	146856	17984	-	-	-	-	*106	*22	932	3069	4773	5347	114624	-
81 Environmental tax.....	74767	4357	-	-	-	-	*25	-	*14	*16	102	1381	68873	-
82 Foreign tax credit.....	2267794	20001	-	-	-	-	-	-	-	*0	-	2	56	2247735
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	27877	1014	-	-	-	-	-	-	-	-	-	17	26847	-
85 General business credit.....	185389	2851	-	-	-	-	*644	-	*283	835	1862	4162	174753	-
86 Prior year minimum tax credit....	184254	22058	-	-	-	-	-	-	968	3505	6660	10075	140989	-
87 Income tax after credits, total....	18950009	1132140	*533	-	*254	-	12105	7730	68393	259591	602649	1120278	15746335	-

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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: Banking: Mutual savings
banks

MINOR INDUSTRY 6030 RETURNS WITH 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.....	209	8	-	-	-	-	***	-	-	*12	20	***	79
2 Total assets.....	93525648	-	-	-	-	-	***	-	*471748	1585868	***	76211202	
3 Cash.....	2412694	-	-	-	-	-	***	-	*23034	52886	***	1807407	
4 Notes and accounts receivable....	6126451	-	-	-	-	-	***	-	*31169	136099	***	4807918	
5 Less: Allowance for bad debts.....	862325	-	-	-	-	-	-	-	*1467	30368	***	675008	
6 Inventories.....	2769	-	-	-	-	-	-	-	-	-	***	1888	
7 U.S. govt. obligations, total....	9168066	-	-	-	-	-	***	-	*53958	257918	***	6536225	
8 Tax-exempt securities.....	278180	-	-	-	-	-	***	-	*16826	6473	***	222165	
9 Other current assets.....	1618750	-	-	-	-	-	***	-	*41208	26059	***	1326143	
10 Loans to stockholders.....	1591	-	-	-	-	-	-	-	-	-	***	42	
11 Mortgage and real estate loans...	62815283	-	-	-	-	-	***	-	*290710	911543	***	52764677	
12 Other investments.....	9976830	-	-	-	-	-	***	-	*7605	187025	***	7894787	
13 Depreciable assets.....	1476499	-	-	-	-	-	***	-	*8090	33712	***	1121187	
14 Less: Accumulated depreciation	538245	-	-	-	-	-	***	-	*3754	14393	***	407750	
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	***	-	
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	***	-	
17 Land.....	119703	-	-	-	-	-	***	-	*459	3260	***	84832	
18 Intangible assets (Amortizable)..	58585	-	-	-	-	-	-	-	-	-	***	53502	
19 Less: Accumulated amortization	13592	-	-	-	-	-	-	-	-	-	***	12310	
20 Other assets.....	884410	-	-	-	-	-	***	-	*3909	15654	***	685495	
21 Total liabilities.....	93525648	-	-	-	-	-	***	-	*471748	1585868	***	76211202	
22 Accounts payable.....	1430359	-	-	-	-	-	-	-	*9223	13835	***	1238168	
23 Mort, notes, and bonds under 1 yr	572159	-	-	-	-	-	-	-	-	13330	***	448048	
24 Other current liabilities.....	72126656	-	-	-	-	-	***	-	*410083	1404590	***	56850720	
25 Loans from stockholders.....	27557	-	-	-	-	-	-	-	-	-	***	27557	
26 Mort, notes, bonds, 1 yr or more.	4596045	-	-	-	-	-	***	-	*3996	3094	***	4400235	
27 Other liabilities.....	6570649	-	-	-	-	-	***	-	*1440	15611	***	6383257	
28 Net worth.....	8202224	-	-	-	-	-	***	-	*47005	135409	***	6863216	
29 Capital stock.....	87422	-	-	-	-	-	-	-	*500	1161	***	80030	
30 Paid-in or capital surplus.....	1166539	-	-	-	-	-	***	-	*5294	6988	***	1056583	
31 Retained earnings, appropriated.	479875	-	-	-	-	-	***	-	*2091	12920	***	325453	
32 Retained earnings-unappropriated	6516775	-	-	-	-	-	***	-	*39121	114344	***	5449480	
33 Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	-	-	***	-	
34 Less: Cost of treasury stock..	48388	-	-	-	-	-	-	-	-	4	***	48331	
35 Total receipts.....	7583063	64007	-	-	-	-	***	-	*35764	121101	***	5886697	
36 Business receipts.....	540426	2408	-	-	-	-	***	-	*596	4541	***	486683	
37 Interest.....	6505752	59068	-	-	-	-	***	-	*33214	112217	***	5121004	
38 Interest on govt. obligations....	21617	144	-	-	-	-	***	-	*817	310	***	15897	
39 Rents.....	34095	4	-	-	-	-	-	-	*68	153	***	29827	
40 Royalties.....	29	-	-	-	-	-	-	-	-	-	***	-	
41 Net S-T cap gain less net LT loss	6105	93	-	-	-	-	***	-	*17	133	***	3396	
42 Net L-T cap gain less net ST loss	50522	627	-	-	-	-	***	-	*154	1018	***	36875	
43 Net gain, noncapital assets.....	21221	343	-	-	-	-	-	-	*27	95	***	15346	
44 Dividends, domestic corporations.	67176	207	-	-	-	-	***	-	*209	780	***	50514	
45 Dividends, foreign corporations..	114	-	-	-	-	-	-	-	-	15	***	65	
46 Other receipts.....	336006	1114	-	-	-	-	***	-	*661	1840	***	127090	
47 Total deductions.....	6207821	52249	-	-	-	-	***	-	*30723	103650	***	4819916	
48 Cost of goods.....	167423	-	-	-	-	-	***	-	-	-	***	167333	
49 Compensation of officers.....	150563	728	-	-	-	-	***	-	*1812	5856	***	93858	
50 Salaries and wages.....	628780	6615	-	-	-	-	***	-	*2416	11064	***	491562	
51 Repairs.....	39054	467	-	-	-	-	***	-	*220	1047	***	28279	
52 Bad debts.....	171834	1661	-	-	-	-	***	-	*831	3740	***	124754	
53 Rent paid on business property...	55338	490	-	-	-	-	***	-	*40	504	***	48693	
54 Taxes paid.....	194919	1512	-	-	-	-	***	-	*1032	3290	***	151708	
55 Interest paid.....	3472795	30623	-	-	-	-	***	-	*18295	53334	***	2777470	
56 Contributions or gifts.....	15344	64	-	-	-	-	***	-	*77	309	***	11989	
57 Amortization.....	23755	26	-	-	-	-	***	-	*12	68	***	21336	
58 Depreciation.....	111511	1032	-	-	-	-	***	-	*446	2095	***	84953	
59 Depletion.....	6	-	-	-	-	-	-	-	-	-	***	-	
60 Advertising.....	71525	443	-	-	-	-	***	-	*134	1048	***	58374	
61 Pension, prof sh, stock, annuity.	47996	284	-	-	-	-	***	-	*481	619	***	37607	
62 Employee benefit programs.....	99992	1925	-	-	-	-	***	-	*714	2197	***	74673	
63 Net loss, noncapital assets.....	35592	9	-	-	-	-	***	-	-	77	***	8032	
64 Other deductions.....	921394	6370	-	-	-	-	***	-	*4213	18401	***	639294	
65 Total receipts less total deducts..	1375242	11758	-	-	-	-	***	-	*5041	17451	***	1066781	
66 Constructive taxable income from related foreign corporations.....	8	-	-	-	-	-	-	-	-	-	***	-	
67 Net income, total.....	1353632	11614	-	-	-	-	***	-	*4224	17141	***	1050884	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	***	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	-	
70 Net income, Form 1120S.....	-	-	-	-	-	-	-	-	-	-	***	-	
71 Statutory special deductions, total	147353	145	-	-	-	-	***	-	*146	779	***	78924	
72 Net operating loss deduction.....	99771	-	-	-	-	-	-	-	-	243	***	42908	
73 Dividends received deduction....	46407	145	-	-	-	-	***	-	*146	536	***	34911	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	
75 Income subject to tax.....	1206809	11470	-	-	-	-	***	-	*4077	16362	***	972484	
76 Income tax before credits, total...	419180	3906	-	-	-	-	***	-	*1366	5567	***	338129	
77 Regular tax.....	416497	3900	-	-	-	-	***	-	*1356	5563	***	336744	
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	***	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	-	
80 Alternative minimum tax.....	1421	-	-	-	-	-	-	-	*9	4	***	274	
81 Environmental tax.....	1262	6	-	-	-	-	***	-	-	-	***	1112	
82 Foreign tax credit.....	31	-	-	-	-	-	-	-	-	2	***	17	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	-	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	-	
85 General business credit.....	5528	53	-	-	-	-	***	-	-	71	***	4071	
86 Prior year minimum tax credit.....	*694	-	-	-	-	-	-	-	*20	9	***	637	
87 Income tax after credits, total....	412928	3853	-	-	-	-	***	-	*1346	5484	***	333404	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

421
Finance, insurance, and real
estate: Banking: Bank holding
companies

MINOR INDUSTRY 6060 RETURNS WITH 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.....	5174	111	*181	-	-	-	*21	*48	673	1049	1298	1108	687
2 Total assets.....	4713219574	-	*950	-	-	-	*50799	*388127	12188456	39408722	93619697	169687774	4397875050
3 Cash.....	341504532	-	*445	-	-	-	*177	*43855	702957	2094215	4744775	8786108	325132000
4 Notes and accounts receivable....	2154216926	-	-	-	-	-	*2414	*170800	6828456	21881191	52142054	93276744	1979915266
5 Less: Allowance for bad debts.....	48883573	-	-	-	-	-	*2791	*104216	306429	729884	1270906	46469347	-
6 Inventories.....	448930	-	-	-	-	-	-	-	-	-	573	1035	447322
7 U.S. govt. obligations, total....	437187055	-	-	-	-	-	-	*70724	2757930	9284682	20334125	35713932	369025662
8 Tax-exempt securities.....	60816427	-	-	-	-	-	-	*7330	441420	1905824	4047055	7036340	47378459
9 Other current assets.....	284636115	-	-	-	-	-	*44373	*17607	369182	826268	2081169	3798897	277498620
10 Loans to stockholders.....	1075796	-	-	-	-	-	-	-	*7251	*3120	21148	8465	1035812
11 Mortgage and real estate loans...	380682070	-	-	-	-	-	-	-	162410	877216	3029694	7316641	369296108
12 Other investments.....	540999036	-	*221	-	-	-	*3834	*77224	743447	1999391	5582715	10394667	522197537
13 Depreciable assets.....	105035978	-	-	-	-	-	-	*5917	287180	1055850	2688804	5066833	95931395
14 Less: Accumulated depreciation	47470196	-	-	-	-	-	-	*4008	142868	525242	1243318	2379426	43175334
15 Depletable assets.....	1235808	-	-	-	-	-	-	-	-	-	838	2838	1232132
16 Less: Accumulated depletion...	6707	-	-	-	-	-	-	-	-	-	277	67	6363
17 Land.....	7495594	-	-	-	-	-	-	*3	23373	68934	236777	484371	6682135
18 Intangible assets (Amortizable)...	28896261	-	*356	-	-	-	-	*129	35830	99948	232264	485540	28042195
19 Less: Accumulated amortization	4839986	-	*59	-	-	-	-	*81	11639	34764	75532	129455	4588455
20 Other assets.....	470189507	-	*-12	-	-	-	-	*1418	87744	178518	526717	1095217	468299906
21 Total liabilities.....	4713219574	-	*950	-	-	-	*50799	*388127	12188456	39408722	93619697	169687774	4397875050
22 Accounts payable.....	138446573	-	-	-	-	-	-	*35101	1286430	3493038	7735733	13943692	111952578
23 Mort, notes, and bonds under 1 yr	252075654	-	-	-	-	-	*513	*8139	37728	191594	528434	1146421	250162826
24 Other current liabilities.....	3333158420	-	-	-	-	-	*1233	*217251	9199535	30661564	73540476	133485544	3086052815
25 Loans from stockholders.....	4979237	-	-	-	-	-	*3286	-	8310	299064	23249	22220	4623109
26 Mort, notes, bonds, 1 yr or more.	296275099	-	-	-	-	-	*340	*2526	135488	474384	816158	1528846	293317356
27 Other liabilities.....	215037824	-	-	-	-	-	-	*1110	57309	858635	705461	1448134	211967175
28 Net worth.....	473246768	-	*950	-	-	-	*45427	*124000	1463656	3430443	10270185	18112916	439799191
29 Capital stock.....	60535384	-	*1775	-	-	-	*2721	*17335	257064	541609	1145856	1849743	51919280
30 Paid-in or capital surplus.....	180828544	-	*-502	-	-	-	*36888	*82843	751005	2777076	3146958	5269963	168764312
31 Retained earnings, appropriated.	2340367	-	-	-	-	-	-	*48	9277	37697	72729	166212	2054404
32 Retained earnings-unappropriated	241663491	-	*263	-	-	-	*5845	*27523	521579	377726	6244241	11224651	223261663
33 Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock..	12121017	-	*587	-	-	-	*27	*3749	75268	303665	339600	397653	11000468
35 Total receipts.....	425917441	12633726	*15742	-	-	-	*24488	*78366	938233	3165151	7529449	13668820	387863464
36 Business receipts.....	57996919	1615857	*12471	-	-	-	*8764	*8607	74117	334560	706675	1283460	53952409
37 Interest.....	303737131	9312522	*1205	-	-	-	*5342	*65254	813022	2647150	6358194	11461334	273073108
38 Interest on govt. obligations....	4998786	130205	*6	-	-	-	-	*730	30039	116299	261698	466560	3993248
39 Rents.....	12059710	412955	-	-	-	-	*26	*66	2389	11296	27470	82252	11523256
40 Royalties.....	244074	528	-	-	-	-	-	*8	*206	597	381	242354	-
41 Net S-T cap gain less net LT loss	406727	2315	-	-	-	-	-	*63	207	1179	2086	440877	-
42 Net L-T cap gain less net ST loss	4754904	288248	*737	-	-	-	*981	-	1043	2263	7461	13650	4440522
43 Net gain, noncapital assets.....	4122657	205393	*1162	-	-	-	*23	*56	2405	8334	26484	59029	38197771
44 Dividends, domestic corporations..	574118	11169	*140	-	-	-	*1932	*2679	949	5785	10536	17334	523594
45 Dividends, foreign corporations..	332574	983	-	-	-	-	-	*-0	-	842	3138	327611	-
46 Other receipts.....	36689839	653551	*21	-	-	-	*7420	*974	14199	39050	128312	279598	35566714
47 Total deductions.....	367481181	11159386	*13565	-	-	-	*6870	*60192	772590	2550687	6044333	10904186	335969372
48 Cost of goods.....	489987	6086	-	-	-	-	-	-	-	-	1680	6930	475291
49 Compensation of officers.....	10876444	331292	*10158	-	-	-	*34	*8189	100879	287229	529332	756068	8853264
50 Salaries and wages.....	46149862	1475991	*1251	-	-	-	*1485	*6108	75084	279503	729083	1498106	42083251
51 Repairs.....	3140566	93724	-	-	-	-	*47	*1829	10439	32662	81077	149957	2770830
52 Bad debts.....	12254488	353375	*194	-	-	-	-	*172	12621	32855	95188	196440	11563642
53 Rent paid on business property...	6192499	201432	*10	-	-	-	*314	*221	2351	16828	43429	99383	5828530
54 Taxes paid.....	8208425	291200	*806	-	-	-	*333	*1318	24561	78688	183303	337484	7290734
55 Interest paid.....	175965534	5615507	*473	-	-	-	*2293	*26131	371705	1236672	2992078	5340506	160380169
56 Contributions or gifts.....	590251	22050	*4	-	-	-	*27	*46	1825	6202	15061	29535	515501
57 Amortization.....	2195219	48106	*59	-	-	-	-	*35	1863	5249	18820	30384	2088002
58 Depreciation.....	20817207	666421	*11	-	-	-	*188	*1738	21165	75473	181774	358047	19512391
59 Depletion.....	12724	-0	-	-	-	-	-	-	*1	*39	311	85	12288
60 Advertising.....	3694767	98623	*1	-	-	-	*91	*993	6901	25201	58658	108432	3395866
61 Pension, prof sh, stock, annuity.	2932279	72922	-	-	-	-	-	*727	4695	26650	56618	108709	2661957
62 Employee benefit programs.....	6928288	194223	*43	-	-	-	*69	*539	18349	57404	126642	220586	6310432
63 Net loss, noncapital assets.....	1419991	53771	-	-	-	-	-	*36	4284	10444	25751	39398	1286309
64 Other deductions.....	65612649	1634663	*554	-	-	-	*1988	*12110	115867	379587	905529	1621436	60940915
65 Total receipts less total deducts..	58436260	1474340	*2177	-	-	-	*17619	*18174	165643	614464	1485116	2764634	51894092
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	2828209	1148	-	-	-	-	-	-	-	-	-	-	-0
67 Net income, total.....	56265683	1345282	*2172	-	-	-	*17619	*17444	135604	498164	1223419	2298074	50727904
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	1754972	66679	*742	-	-	-	*7211	*2679	6554	28274	51264	62792	1528777
72 Net operating loss deduction....	1297482	58857	*644	-	-	-	*5688	-	5925	23403	42452	47445	1113088
73 Dividends received deduction....	457465	7822	*98	-	-	-	*1543	*2679	629	4871	8812	15348	415664
74 Public utility div paid deduction	*-0	-	-	-	-	-	-	-	-	*-0	-	-	-
75 Income subject to tax.....	54411739	1278618	*1429	-	-	-	*10407	*14765	129057	469905	1172053	2235272	49100233
76 Income tax before credits, total...	19195962	449259	*468	-	-	-	*3639	*4768	40017	159218	401397	763805	17373391
77 Regular tax.....	19003760	446045	*468	-	-	-	*3539	*4768	39517	157514	397933	759940	17194037
78 Personal holding company tax....	*53	20	-	-	-	-	-	-	*17	-	-	16	-
79 Recapture taxes.....	1503	-	-	-	-	-	-	-	-	-	16	-	1487
80 Alternative minimum tax.....	121755	1227	-	-	-	-	*97	-	464	1642	3391	2967	111969
81 Environmental tax.....	68114	1504	-	-	-	-	*3	-	*1	*16	57	881	65653
82 Foreign tax credit.....	2263168	19828	-	-	-	-	-	-	-	*-0	-	5	2243336
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	26864	-	-	-	-	-	-	-	-	-	-	17	26847
85 General business credit.....	173596	*2423	-	-	-	-	*4	-	*76	453	1064	2559	167017
86 Prior year minimum tax credit....	140631	18938	-	-	-	-	-	-	761	2276	4270	8187	106200
87 Income tax after credits, total....	16591703	408071	*468	-	-	-	*3635	*4768	39181	156488	396063	753038	14829991

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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: Banking: Banks, except
mutual savings banks and bank
holding companies

MINOR INDUSTRY 6090 RETURNS WITH 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.....	3059	165	*22	-	*119	*124	***	102	492	735	634	***	142
2 Total assets.....	271353372	-	*1728	-	*44356	*93320	***	795531	8704298	26257157	44872211	***	127453755
3 Cash.....	21018542	-	*1705	-	*22067	*52687	***	97523	607634	1567959	2494179	***	12789819
4 Notes and accounts receivable....	142258544	-	-	-	*14714	*737	***	377400	4566882	14410745	24035749	***	66221866
5 Less: Allowance for bad debts.....	2427239	-	-	-	-	-	***	22665	91184	209203	335593	***	1334696
6 Inventories.....	54421	-	-	-	-	-	***	-	-	-	755	***	48458
7 U.S. govt. obligations, total....	57873358	-	-	-	-	-	***	195935	2407824	6475253	9772691	***	25865390
8 Tax-exempt securities.....	7975238	-	-	-	-	-	***	*28361	347106	1074998	1975686	***	2006926
9 Other current assets.....	9386587	-	*23	-	-	*27944	***	*29433	223133	565249	1085173	***	5702308
10 Loans to stockholders.....	*53692	-	-	-	-	-	***	*311	-	*419	1886	***	51076
11 Mortgage and real estate loans...	12746430	-	-	-	-	-	***	*25435	218727	939725	2672905	***	4819815
12 Other investments.....	13298411	-	-	-	*7198	-	***	*31694	220035	858956	2033382	***	6197062
13 Depreciable assets.....	6928480	-	*0	-	*1362	*3386	***	35260	246580	753303	1258469	***	2831566
14 Less: Accumulated depreciation	3361046	-	*0	-	*1284	*2364	***	*18330	122737	382557	598534	***	1430653
15 Depletable assets.....	*984	-	-	-	-	-	***	-	*30	*601	354	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	***	-	-	-	-	***	-
17 Land.....	686394	-	-	-	-	-	***	*1086	14838	71143	127064	***	300924
18 Intangible assets (Amortizable)..	299166	-	-	-	-	-	***	*9465	1733	17563	66724	***	103148
19 Less: Accumulated amortization	99622	-	-	-	-	-	***	*7060	*1412	6547	30134	***	26220
20 Other assets.....	4661034	-	-	-	*298	*10930	***	*11682	65110	119548	311456	***	3306966
21 Total liabilities.....	271353372	-	*1728	-	*44356	*93320	***	795531	8704298	26257157	44872211	***	127453755
22 Accounts payable.....	7618870	-	-	-	-	*10412	***	*33494	403652	1179566	1299393	***	2737503
23 Mort, notes, and bonds under 1 yr	4014570	-	-	-	-	-	***	*3146	*35757	118942	161749	***	3369449
24 Other current liabilities.....	221974709	-	*56	-	*22529	*840365	***	613217	7230520	21775262	37937806	***	101216148
25 Loans from stockholders.....	103644	-	-	-	-	-	***	-	*6146	*509	2070	***	83000
26 Mort, notes, bonds, 1 yr or more.	4769384	-	-	-	-	-	***	*5469	11640	38079	158435	***	4273113
27 Other liabilities.....	5472239	-	-	-	*8342	*111322	***	*32142	343382	113555	278862	***	3697819
28 Net worth.....	27399956	-	*1672	-	*13484	*868779	***	108061	673201	3031243	5033897	***	12076723
29 Capital stock.....	5868172	-	*1087	-	*807	*167	***	3588	136510	571770	962137	***	2772441
30 Paid-in or capital surplus.....	8928445	-	-	-	-	*-165	***	22161	357833	885506	1444823	***	4256053
31 Retained earnings, appropriated.	314060	-	-	-	-	-	***	*45	12290	44768	65838	***	44698
32 Retained earnings-unappropriated	12301354	-	*585	-	*12677	*889068	***	85900	168473	1522549	2570953	***	5012162
33 Retained earnings (S CORP).....	*30541	-	-	-	-	*20286	***	-	-	*10255	-	***	-
34 Less: Cost of treasury stock..	42615	-	-	-	-	-	***	*3633	*1904	*3604	9853	***	8631
35 Total receipts.....	65758902	36210640	*524	-	*7506	*12953	***	299926	857052	2186469	3738327	***	16912410
36 Business receipts.....	11118557	2277158	*443	-	*7168	*6142	***	72537	88329	264259	456340	***	7087619
37 Interest.....	49409063	31237544	*29	-	*339	*2373	***	62349	593429	1807882	3034704	***	8372945
38 Interest on govt. obligations....	569507	26010	-	-	-	-	***	*1151	18839	60836	119613	***	132595
39 Rents.....	497955	129495	-	-	-	-	***	*74	1288	5683	22380	***	316628
40 Royalties.....	845	-	-	-	-	-	***	-	*249	*18	194	***	271
41 Net S-T cap gain less net LT loss	47391	29280	-	-	-	-	***	-	*14	*310	497	***	15748
42 Net L-T cap gain less net ST loss	109150	57809	-	-	-	-	***	*117	*522	2226	2216	***	34420
43 Net gain, noncapital assets.....	1061904	710269	-	-	-	-	***	*64	3178	8186	16021	***	302334
44 Dividends, domestic corporations.	12332	1379	-	-	-	-	***	-	64	2078	1559	***	2677
45 Dividends, foreign corporations..	1928	-	-	-	-	-	***	-	-	-	2	***	1088
46 Other receipts.....	2930268	1741694	*52	-	-	-	***	163633	151141	34992	84802	***	646085
47 Total deductions.....	58462780	33717246	*91	-	*5814	*10509	***	242027	637418	1775441	2986586	***	14708592
48 Cost of goods.....	4680358	-	-	-	-	-	***	-	-	*276	2542	***	4661115
49 Compensation of officers.....	1625782	301311	-	-	-	-	***	13417	76524	202153	244029	***	498007
50 Salaries and wages.....	3913580	934978	-	-	*2799	*2146	***	32406	71163	220244	438062	***	1583416
51 Repairs.....	275959	37501	-	-	*38	*40	***	1646	8339	25210	39231	***	113057
52 Bad debts.....	1623299	1069210	-	-	*392	*10	***	*1755	10119	31244	57139	***	349679
53 Rent paid on business property...	738197	281122	-	-	*291	*208	***	*7025	2769	21981	37056	***	317718
54 Taxes paid.....	1044687	383144	*91	-	*506	*174	***	5679	19078	54814	100890	***	332341
55 Interest paid.....	35328212	26812928	-	-	-	-	***	22844	254690	791855	1354646	***	4167030
56 Contributions or gifts.....	54356	4008	-	-	*2	-	***	212	1159	3861	6572	***	28064
57 Amortization.....	83181	28514	-	-	-	-	***	*221	842	4045	8280	***	26182
58 Depreciation.....	1012118	259901	-	-	*44	*84	***	3486	17490	48790	88624	***	461180
59 Depletion.....	1036	922	-	-	-	-	***	-	*37	*3	62	***	2
60 Advertising.....	294530	22807	-	-	*24	*37	***	640	5486	16030	26387	***	182607
61 Pension, prof sh, stock, annuity.	225090	33020	-	-	-	-	***	*682	3941	14476	23709	***	110701
62 Employee benefit programs.....	538946	130841	-	-	-	-	***	2671	13884	37862	62643	***	208139
63 Net loss, noncapital assets.....	393590	168504	-	-	-	*640	***	*86797	36074	7367	10822	***	64927
64 Other deductions.....	6629859	3248537	-	-	*1719	*7170	***	62545	115822	295233	485892	***	1604426
65 Total receipts less total deducts..	7296121	2493394	*432	-	*1693	*2445	***	57899	219634	411028	751742	***	2203818
Constructive taxable income from	-	-	-	-	-	-	***	-	-	-	-	***	4625
66 related foreign corporations.....	4625	-	-	-	-	-	***	-	-	-	-	***	2075848
67 Net income, total.....	6731238	2467384	*432	-	*1693	*2445	***	56748	200796	350191	632129	***	-
68 Net income, Form 1120-A.....	-	-	-	-	-	-	***	-	-	-	-	***	-
69 Net income, Form 1120-F.....	2340832	2340832	-	-	-	-	***	-	-	-	-	***	-
70 Net income, Form 1120S.....	*1763	-	-	-	-	*938	***	-	-	*825	-	***	-
71 Statutory special deductions, total	1151321	597581	-	-	-	*1507	***	*46029	105188	46092	34994	***	284067
72 Net operating loss deduction....	1142603	596586	-	-	-	*1507	***	*46029	105143	44592	33896	***	282193
73 Dividends received deduction....	8718	995	-	-	-	-	***	-	44	1500	1098	***	1874
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	-	-	***	-
75 Income subject to tax.....	5578381	1869802	*432	-	*1693	-	***	10718	95608	303501	597135	***	1791781
76 Income tax before credits, total..	2000181	724899	*65	-	*254	-	***	2962	29627	103347	204210	***	625139
77 Regular tax.....	1918576	652782	*65	-	*254	-	***	2940	29145	101929	202784	***	620651
78 Personal holding company tax....	3	-	-	-	-	-	***	-	-	-	3	***	-
79 Recapture taxes.....	-	-	-	-	-	-	***	-	-	-	-	***	-
80 Alternative minimum tax.....	23680	16757	-	-	-	-	***	*22	468	1418	1379	***	2381
81 Environmental tax.....	5391	2848	-	-	-	-	***	-	*14	-	44	***	2108
82 Foreign tax credit.....	4595	174	-	-	-	-	***	-	-	-	-	***	4381
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	***	-	-	-	-	***	-
84 Nonconventional source fuel credit.	1014	1014	-	-	-	-	***	-	*207	381	726	***	3665
85 General business credit.....	6266	376	-	-	-	-	***	-	207	1209	2381	***	34152
86 Prior year minimum tax credit....	42929	3120	-	-	-	-	***	-	-	-	-	***	582941
87 Income tax after credits, total....	1945378	720216	*65	-	*254	-	***	2962	29213	101757	201103	***	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	15288	491	5094	1896	1435	1979	1706	391	449	333	481	489	544
2 Total assets.....	1916006747	-	196013	321108	520091	1416825	3808569	2774409	7368460	12220152	34474866	77726676	1775179579
3 Cash.....	50189895	-	93152	75634	103921	269868	362161	187503	572978	886192	1980986	3184713	42472789
4 Notes and accounts receivable....	427982233	-	*13114	*107362	164755	561733	2145928	1390982	3094625	2979458	6329006	16047861	395147429
5 Less: Allowance for bad debts.....	14569711	-	-	*105	*399	*2887	19968	46113	91550	237361	586139	1380702	12204489
6 Inventories.....	152875	-	-	-	-	-	*3595	*21	-	*514	11609	4613	132523
7 U.S. gov't. obligations, total....	40613231	-	-	-	-	*4342	*4634	*5940	138667	730296	2348734	5055049	32325569
8 Tax-exempt securities.....	30389968	-	-	*94	-	*4201	*21040	-	*15803	33711	89321	199361	30026438
9 Other current assets.....	111147455	-	*10292	27288	8785	91933	267607	275877	521297	339954	968948	2095593	106540420
10 Loans to stockholders.....	4101366	-	*13797	*7537	*45410	56426	15276	*3578	5761	7459	187381	15529	3743213
11 Mortgage and real estate loans...	890505972	-	*15173	*17751	*47598	178407	527479	642167	2209163	5783323	19016923	42516514	819551473
12 Other investments.....	317216535	-	-	*2735	*90312	102547	281874	85976	460368	1142570	3209540	7758018	304082596
13 Depreciable assets.....	25498662	-	132202	145722	151056	146667	251511	205512	308822	399298	687294	1659068	21541512
14 Less: Accumulated depreciation	11431794	-	90807	70740	23026	73651	106303	73829	141342	184116	313733	745418	9608830
15 Depletable assets.....	*2736	-	-	-	-	-	-	-	*707	-	1461	-	568
16 Less: Accumulated depletion...	*88	-	-	-	-	-	-	-	*3	-	-	-	85
17 Land.....	1931753	-	-	*886	*5112	*15916	29833	23709	19995	98755	76813	174814	1485920
18 Intangible assets (Amortizable)...	7083466	-	*1817	*1554	*377	23888	19744	4191	26994	55806	181495	134278	6633322
19 Less: Accumulated amortization	1489559	-	*1018	*260	*261	5131	4738	1871	14147	32082	50545	44548	1334958
20 Other assets.....	36681752	-	*8290	*5670	*26450	43106	8896	70764	240323	216375	335772	1081936	34644169
21 Total liabilities.....	1916006747	-	196013	321108	520091	1416825	3808569	2774409	7368460	12220152	34474866	77726676	1775179579
22 Accounts payable.....	109739012	-	26705	*944	*18513	112628	102897	61689	261077	415962	1918512	3169404	103650680
23 Mort, notes, and bonds under 1 yr	462260210	-	*7127	*3859	*71813	262334	1075425	945905	1957211	2260975	3326217	11093702	441255643
24 Other current liabilities.....	644099779	-	14401	*19193	30319	122888	408577	373341	2710653	7479305	22886418	49221268	560833414
25 Loans from stockholders.....	6898934	-	*144704	*48513	*94219	138773	348320	175888	166202	168099	159948	216594	5237674
26 Mort, notes, bonds, 1 yr or more.	423121944	-	*94537	*52602	*75617	159031	521043	583871	1214935	963562	1422898	4028622	414005225
27 Other liabilities.....	85764374	-	*14645	*1938	*32858	53929	100420	298706	1486794	522999	1668993	3448997	78134097
28 Net worth.....	184122494	-	-106106	194059	196751	567242	1251886	335010	-428413	409249	3091880	6548089	172062846
29 Capital stock.....	12024990	-	155238	13931	15818	79851	203794	72286	139351	283081	935929	953794	9729917
30 Paid-in or capital surplus.....	88066476	-	*28218	*19075	*41342	81534	229578	248092	157624	428087	905384	2004765	83922778
31 Retained earnings, appropriated.	3138855	-	25	*5157	-	-	-	*2717	20584	76006	156930	513264	2364171
32 Retained earnings-unappropriated	87420797	-	-249236	*46866	80512	309088	577741	-108407	-1056065	-440021	1486053	3181926	83592339
33 Retained earnings (S CORP).....	1514077	-	-3836	*119705	*69143	170338	252810	134506	319018	154718	170514	21032	106129
34 Less: Cost of treasury stock..	8042700	-	*36515	*10676	*10063	*73569	12037	*14184	8925	92620	22930	108692	7652488
35 Total receipts.....	209545824	1100628	1588309	864991	508557	868547	1404487	1045145	1898364	1938831	3426387	7220744	187680833
36 Business receipts.....	60754976	297807	1491031	818564	496480	570451	1078962	817317	1029966	554605	619673	854034	52126086
37 Interest.....	130307953	457489	29512	*27836	*8160	47285	163762	107189	372997	977890	2405995	5677746	120032092
38 Interest on gov't. obligations....	1351989	213	-	-	*66	*918	*2674	*4	1197	2687	11733	15916	1316781
39 Rents.....	1315655	18476	*631	*3083	*464	*1413	*1936	*1193	15841	13666	11162	29923	1217867
40 Royalties.....	71313	29	-	-	-	*2	*7	-	-	*91	559	-	70626
41 Net S-T cap gain less net LT loss	166392	900	-	-	-	*1779	*6	-	*895	*42	310	2348	160112
42 Net L-T cap gain less net ST loss	1727153	55328	-	-	*5	*804	13729	*190	3765	25638	5152	28722	1593819
43 Net gain, noncapital assets.....	1921837	49769	-	-	*1082	*10	*5542	*116	15642	49277	103838	81780	1614780
44 Dividends, domestic corporations.	484603	1893	-	*223	*438	*1582	*938	*783	1084	1852	2718	7662	465430
45 Dividends, foreign corporations..	99716	-	-	-	*294	-	-	*0	-	-	-	704	98717
46 Other receipts.....	11344239	218724	67135	*15285	*1862	244010	136931	118352	456977	313284	265247	521908	8984525
47 Total deductions.....	186400493	832427	1359905	782551	436394	710226	1127762	882550	1617656	1581046	2878440	6150992	168040545
48 Cost of goods.....	12365436	*170200	*133967	*33039	*3628	*21365	*86880	*41610	*56317	*64500	98811	32589	11622531
49 Compensation of officers.....	2419414	9403	175055	*129173	*41503	71306	121818	86648	97575	96214	121225	214986	1254507
50 Salaries and wages.....	17825984	77392	271200	322802	35038	135148	226614	217579	307698	274551	325619	692353	14939989
51 Repairs.....	730899	1656	11081	*8141	2695	4255	5707	3799	8109	7802	15538	41296	620822
52 Bad debts.....	8200113	29437	*12812	*21700	*6336	26799	57293	46565	44603	74827	63528	161250	7654963
53 Rent paid on business property...	2195428	10776	85773	26363	14967	32785	30024	25196	40139	25092	21380	48437	1834496
54 Taxes paid.....	3017284	20087	48479	42862	8994	24668	43182	34422	49414	41695	67177	153882	2482422
55 Interest paid.....	94983682	309694	46141	20449	12000	169328	165899	133640	344398	527375	1384637	3277816	88592305
56 Contributions or gifts.....	396742	641	*362	*102	*50	404	1399	361	851	1544	3902	8033	379093
57 Amortization.....	854832	2750	*242	*100	*54	1818	1884	19785	7558	15189	17357	25583	762510
58 Depreciation.....	3472761	5908	17407	16498	3134	9042	21203	23903	32116	54537	56540	115530	3116943
59 Depletion.....	4821	4	-	-	-	*1	-	-	-	*14	543	1	4257
60 Advertising.....	2759938	3376	33222	5025	8944	14847	15551	28317	10926	14338	28388	63611	2533393
61 Pension, prof sh, stock, annuity.	860920	4257	*20020	-	*4118	*4324	11435	3015	5869	9254	21605	50336	726688
62 Employee benefit programs.....	1473247	9132	*11178	*9898	*3095	6072	9710	7199	15339	19295	38823	82648	1260858
63 Net loss, noncapital assets.....	1407471	*30281	*833	-	-	*804	*755	*10319	158063	78135	53375	149935	924970
64 Other deductions.....	33431522	147434	492133	146398	291838	187260	328409	200190	438681	276682	559992	1032706	29329800
65 Total receipts less total deducts..	23145330	268201	228404	82440	72163	158321	276726	162595	280708	357785	547946	1069752	19640289
Constructive taxable income from													
66 related foreign corporations.....	353780	156949	-	-	-	-	-	-	-	*751	-	124	16230
67 Net income, total.....	22147122	424937	228404	82440	72097	157403	274052	162591	280263	355298	536338	1070066	18503233
68 Net income, Form 1120-A.....	*12915	-	*6028	*5910	*977	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	9258	9258	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	927340	*9004	203527	*68175	*57128	103099	151818	81196	100668	68630	59478	908	23711
71 Statutory special deductions, total	1943532	76074	*10442	*159	*1449	19244	24100	31006	97227	142485	79766	84791	1376790
72 Net operating loss deduction....	1639542	*74740	*10442	*2	*1142	18031	23443	*30384	96469	141096	77937	77861	1087994
73 Dividends received deduction....	300045	1333	-	*156	*307	*1214	*657	*622	758	1275	1829	5119	286776
74 Public utility div paid deduction	*11	-	-	-	-	-	-	-	-	*11	-	-	-
75 Income subject to tax.....	19408239	339860	14435	*14106	13521	35060	98134	50389	82368	146373	397093	984369	17232530
76 Income tax before credits, total...	6768533	110466	1971	*2190	2530	7671	28645	16488	27070	49951	135700	333095	6052755
77 Regular tax.....	6689004	109642	1970	*2190	2530	7622	28507	16042	26772	49175	134817	328571	5981165
78 Personal holding company tax....	*129	-	-	-	-	*7	-	-	-	-	-	119	2
79 Recapture taxes.....	709	-	-	-	-	-	-	-	-	-	-	-	709
80 Alternative minimum tax.....	54372	470	-	-	-	-	*137	423	*272	*752	824	3941	47552
81 Environmental tax.....	24212	353	-	-	-	*13	*1	*23	*68	27	103	475	23149
82 Foreign tax credit.....	202795	52034	-	-	-	-	-	-	*1	*19	47	4013	146681
83 U.S. Possessions tax credit.....	3252	-	-	-	-	-	57	-	-	628	541	2026	-
84 Nonconventional source fuel credit.	137	26	-	-	-	-	-	-	-	-	102	-	10
85 General business credit.....	131346	285	-	-	-								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1572	46	-	-	-	***	*3	*20	129	212	390	384	386	
2 Total assets.....	796774040	-	-	-	-	***	*10327	*152035	2313327	7990215	28204848	61021634	697080498	
3 Cash.....	22393289	-	-	-	-	***	*8183	*26471	335722	702047	1590341	2885235	16844939	
4 Notes and accounts receivable....	45274550	-	-	-	-	-	*680	*13123	210585	576128	2416498	4631828	37425707	
5 Less: Allowance for bad debts.	7754347	-	-	-	-	-	-	*366	33635	168772	490313	1053757	6007504	
6 Inventories.....	89084	-	-	-	-	-	-	-	-	-	2162	2672	84250	
7 U.S. govt. obligations, total....	33827233	-	-	-	-	-	-	*5940	134799	703731	2344142	4876384	25762236	
8 Tax-exempt securities.....	1135827	-	-	-	-	-	-	-	*8598	33711	89064	169767	834686	
9 Other current assets.....	13044232	-	-	-	-	***	*31	*3264	57594	200847	642775	1125875	11013839	
10 Loans to stockholders.....	180255	-	-	-	-	-	-	-	*339	5738	53179	15016	105983	
11 Mortgage and real estate loans...	515296840	-	-	-	-	-	*812	*77919	1301852	5010187	18302305	40831043	449772721	
12 Other investments.....	151049137	-	-	-	-	-	*552	10	157528	784445	2539657	5809197	141757747	
13 Depreciable assets.....	13034428	-	-	-	-	-	*280	*2667	54625	172019	595604	1316744	10892489	
14 Less: Accumulated depreciation	6041410	-	-	-	-	-	*218	*1849	28206	79090	265261	604226	5062557	
15 Depletable assets.....	*1272	-	-	-	-	-	-	-	*704	-	-	-	568	
16 Less: Accumulated depletion...	85	-	-	-	-	-	-	-	-	-	-	-	85	
17 Land.....	1419315	-	-	-	-	-	*7	*113	5442	24488	68184	154805	1166276	
18 Intangible assets (Amortizable)..	3113261	-	-	-	-	-	-	-	*995	*4281	19016	53428	3035540	
19 Less: Accumulated amortization	678770	-	-	-	-	-	-	-	*672	*1916	4356	16832	654993	
20 Other assets.....	11389929	-	-	-	-	***	*0	*24744	107057	22368	301851	824455	10108655	
21 Total liabilities.....	796774040	-	-	-	-	***	*10327	*152035	2313327	7990215	28204848	61021634	697080498	
22 Accounts payable.....	25122602	-	-	-	-	-	-	*128	104938	294945	1181463	2359588	21181539	
23 Mort, notes, and bonds under 1 yr	53200174	-	-	-	-	-	-	-	*10306	507211	506476	1878564	50297617	
24 Other current liabilities.....	551277977	-	-	-	-	***	*2755	*110616	2158115	7175180	22501067	48457204	470873040	
25 Loans from stockholders.....	980214	-	-	-	-	-	-	-	*366	*44730	81183	215612	638323	
26 Mort, notes, bonds, 1 yr or more.	63467891	-	-	-	-	-	-	-	*33067	136656	517332	1238188	61542648	
27 Other liabilities.....	23608073	-	-	-	-	***	*0	*255481	1243899	208584	1483719	3050486	17342965	
28 Net worth.....	79117110	-	-	-	-	***	*7571	*-214189	-1237364	-377091	1933609	3821990	75204366	
29 Capital stock.....	3680169	-	-	-	-	-	-	*3	37161	25101	249842	517306	2850756	
30 Paid-in or capital surplus.....	42763895	-	-	-	-	-	-	*783	30633	139978	547779	1318488	40726233	
31 Retained earnings, appropriated.	1695426	-	-	-	-	-	-	*1930	20004	49552	152229	248947	1222764	
32 Retained earnings-unappropriated	32404492	-	-	-	-	***	*7571	*-216906	-1325094	-589706	1002178	1823065	31725166	
33 Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 Less: Cost of treasury stock..	1426871	-	-	-	-	-	-	-	*67	*2016	18420	85815	1320553	
35 Total receipts.....	62639744	415291	-	-	-	***	*5399	*55122	446227	796046	2357933	5043301	53504518	
36 Business receipts.....	4094922	11213	-	-	-	-	*7	*160	17704	37203	99396	255648	3673590	
37 Interest.....	52545737	238713	-	-	-	***	*2514	*10266	171430	672231	2034570	4370488	45045489	
38 Interest on govt. obligations....	102078	213	-	-	-	-	-	-	357	2487	7090	13278	78653	
39 Rents.....	480623	696	-	-	-	-	-	*71	1552	1928	7784	18545	450047	
40 Royalties.....	240	29	-	-	-	-	-	-	-	*11	20	-	180	
41 Net S-T cap gain less net LT loss	9883	-	-	-	-	-	-	-	-	*5	16	1632	8230	
42 Net L-T cap gain less net ST loss	1007554	35891	-	-	-	-	-	-	*16	2595	2342	15119	951591	
43 Net gain, noncapital assets.....	1044479	2699	-	-	-	-	-	-	*248	1743	38774	68727	932288	
44 Dividends, domestic corporations.	69232	*1769	-	-	-	-	-	-	*80	774	2163	6800	57647	
45 Dividends, foreign corporations..	37	-	-	-	-	-	-	-	-	-	-	3	34	
46 Other receipts.....	3284959	124067	-	-	-	***	*2878	*44624	254840	77069	165780	293061	2306769	
47 Total deductions.....	53557930	284917	-	-	-	***	*4422	*26691	335386	599472	1975797	4257437	46072545	
48 Cost of goods.....	250336	-	-	-	-	-	-	-	-	*119	3936	4549	241732	
49 Compensation of officers.....	919575	4849	-	-	-	-	*1834	*861	10054	33718	90876	159803	617580	
50 Salaries and wages.....	5114681	27817	-	-	-	***	*102	*1232	14135	51893	186596	421218	4411686	
51 Repairs.....	437137	940	-	-	-	-	-	*40	1291	4013	13628	30247	386979	
52 Bad debts.....	2329697	3913	-	-	-	-	-	*103	1815	6372	32365	81238	2203892	
53 Rent paid on business property...	609523	2176	-	-	-	-	-	-	*456	1768	9951	22481	572691	
54 Taxes paid.....	1184015	4688	-	-	-	-	*64	*409	3987	15500	50033	109556	999777	
55 Interest paid.....	32200950	145490	-	-	-	-	*1794	*4453	79984	301486	1126447	2436665	28104632	
56 Contributions or gifts.....	55164	510	-	-	-	-	-	*4	189	961	3521	6777	43201	
57 Amortization.....	296197	289	-	-	-	-	-	-	*232	553	2934	8629	283561	
58 Depreciation.....	1028461	2478	-	-	-	-	*9	*137	2405	9832	35177	72704	905720	
59 Depletion.....	*17	4	-	-	-	-	-	-	-	*2	-0	-	10	
60 Advertising.....	526387	1411	-	-	-	-	-	*23	1333	4644	19012	41190	458774	
61 Pension, prof sh, stock, annuity.	301123	3273	-	-	-	-	-	*111	1279	6126	19653	41511	229171	
62 Employee benefit programs.....	643807	4551	-	-	-	-	*339	*134	1967	7929	27232	59919	541736	
63 Net loss, noncapital assets.....	845057	*29330	-	-	-	***	-	*9977	157934	64295	52458	144528	385731	
64 Other deductions.....	6815803	53196	-	-	-	***	*280	*9209	58324	90262	301980	616424	5685673	
65 Total receipts less total deducts..	9081814	130374	-	-	-	***	*976	*28430	110841	196574	382136	785864	7431973	
Constructive taxable income from														
66 related foreign corporations.....	-0	-	-	-	-	-	-	-	-	-	-	-0	-	
67 Net income, total.....	8979737	130160	-	-	-	***	*976	*28430	110484	194088	375046	772586	7353321	
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Statutory special deductions, total	1260965	72501	-	-	-	***	-	*27362	89965	114895	72263	60379	808956	
72 Net operating loss deduction.....	1211745	*71255	-	-	-	***	-	*27362	89910	*114363	70824	55879	767507	
73 Dividends received deduction....	47170	*1246	-	-	-	-	-	-	*55	520	1438	4482	39428	
74 Public utility div paid deduction	*11	-	-	-	-	-	-	-	-	*11	-	-	-	
75 Income subject to tax.....	7719410	57660	-	-	-	-	*976	*1069	20519	79185	302783	712208	6545010	
76 Income tax before credits, total...	2663265	20295	-	-	-	***	*330	*632	6340	26462	103283	239190	2266719	
77 Regular tax.....	2633984	19832	-	-	-	-	*330	*186	6326	26438	102786	235152	2242933	
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-	
79 Recapture taxes.....	53	-	-	-	-	-	-	-	-	-	-	-	53	
80 Alternative minimum tax.....	20235	403	-	-	-	-	-	-	423	*4	*22	473	3783	
81 Environmental tax.....	8916	61	-	-	-	***	-	*23	*52	*4	69	265	15126	
82 Foreign tax credit.....	85	-0	-	-	-	-	-	-	-	-	-	-0	8430	
83 U.S. Possessions tax credit.....	974	-	-	-	-	-	-	-	-	15	162	797	85	
84 Nonconventional source fuel credit.	26	26	-	-	-	-	-	-	-	-	-	-	-	
85 General business credit.....	29651	256	-	-	-	-	-	-	*181	-	347	1969	26899	
86 Prior year minimum tax credit....	23437	75	-	-	-	-	-	-	-	*9	251	661	22442	
87 Income tax after credits, total....	2609092	19939	-	-	-	***	*330	*632	6159	26438	102524	235762	2217293	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	2527	***	*177	*878	*294	527	448	103	40	***	4	13	***	
2 Total assets.....	176061080	***	*12143	*140108	*116930	394873	878243	735974	595493	***	235236	1985710	***	
3 Cash.....	2970477	***	*2464	*11832	*6802	30298	40704	28274	7945	***	1082	54007	***	
4 Notes and accounts receivable....	105666161	***	-	*103226	*67502	269015	708150	636138	579116	***	251473	1497001	***	
5 Less: Allowance for bad debts.....	2315830	***	-	*105	-	*2039	*6723	*33503	*17076	***	19878	100833	***	
6 Inventories.....	*12935	***	-	-	-	-	-	-	-	***	-	580	***	
7 U.S. govt. obligations, total....	*2099158	***	-	-	-	*1941	-	-	-	***	-	2338	***	
8 Tax-exempt securities.....	6188630	***	-	-	-	-	-	-	-	***	-	18855	***	
9 Other current assets.....	12322880	***	*7930	*7811	*75	*34940	61273	76842	*4092	***	1989	80295	***	
10 Loans to stockholders.....	290589	***	-	*6302	*1179	*679	*11792	*349	*1566	***	-	-	***	
11 Mortgage and real estate loans...	*4209671	***	-	-	-	-	*1525	-	-	***	-	126061	***	
12 Other investments.....	34195961	***	-	*498	*32975	*26343	47636	*2855	*5938	***	1675	203854	***	
13 Depreciable assets.....	2534490	***	-	*37093	*10903	33611	32250	29932	17859	***	6024	51554	***	
14 Less: Accumulated depreciation	1270614	***	-	*33934	*4733	14834	19830	16986	9747	***	2771	27726	***	
15 Depletable assets.....	-	***	-	-	-	-	-	-	-	***	-	-	***	
16 Less: Accumulated depletion...	-	***	-	-	-	-	-	-	-	***	-	-	***	
17 Land.....	180892	***	-	*886	*2191	*728	*57	*6821	*1969	***	70	1006	***	
18 Intangible assets (Amortizable)..	1521723	***	-	*1271	*33	*681	*474	*2497	*2619	***	2060	10393	***	
19 Less: Accumulated amortization	202097	***	-	*97	*13	*673	*325	*1301	*1251	***	1234	3072	***	
20 Other assets.....	7656055	***	*1749	*5324	*16	*14184	*1261	*4056	*2462	***	-5254	71397	***	
21 Total liabilities.....	176061080	***	*12143	*140108	*116930	394873	878243	735974	595493	***	235236	1985710	***	
22 Accounts payable.....	43671643	***	*88	*704	*23	*30251	15338	*5417	14122	***	3752	25979	***	
23 Mort, notes, and bonds under 1 yr	22067212	***	-	*1829	*8302	*110913	271282	*381948	*176120	***	27928	840657	***	
24 Other current liabilities.....	25556660	***	-	*3496	*7058	37899	43731	39523	*70809	***	9444	65232	***	
25 Loans from stockholders.....	3366130	***	-	*21981	*8681	*26372	68894	*35501	*32245	***	7594	-	***	
26 Mort, notes, bonds, 1 yr or more.	42402896	***	-	*44541	*29834	*1146	83279	*126025	*153757	***	101915	510407	***	
27 Other liabilities.....	10220392	***	-	*1937	*3	*6059	51032	*38899	*72054	***	13757	102710	***	
28 Net worth.....	28776147	***	*12055	*65620	*63029	182233	344687	108661	76386	***	70846	440724	***	
29 Capital stock.....	2455976	***	*30126	*2107	*3503	21613	34400	9762	14306	***	264	61945	***	
30 Paid-in or capital surplus.....	14694904	***	-	*13915	*3729	*14902	37992	*9376	*7515	***	29969	94564	***	
31 Retained earnings, appropriated.	*224446	***	-	-	-	-	-	-	*20	***	-	-	***	
32 Retained earnings-unappropriated	13169062	***	-	*38840	*56320	*142468	246352	*64750	*40736	***	25631	299592	***	
33 Retained earnings (\$ CORP).....	265349	***	*-18071	*15120	*9540	*72453	*29783	*37073	*13993	***	16738	-	***	
34 Less: Cost of treasury stock..	2033591	***	-	*4362	*10063	*69202	*3840	*12299	*184	***	1755	15377	***	
35 Total receipts.....	29769152	***	*51810	*104252	*55045	315900	257755	271641	154133	***	75008	533693	***	
36 Business receipts.....	14977276	***	*51810	*86366	*50728	91600	164580	205624	108596	***	41080	221831	***	
37 Interest.....	10771190	***	-	*5709	*2302	*10077	75810	*40333	*31252	***	23503	303010	***	
38 Interest on govt. obligations....	240944	***	-	-	-	-	-	-	-	***	-	1460	***	
39 Rents.....	178188	***	-	*150	*335	-	*61	*113	*83	***	-	376	***	
40 Royalties.....	*64694	***	-	-	-	-	*7	-	-	***	-	-	***	
41 Net S-T cap gain less net LT loss	*97489	***	-	-	-	*1353	-	-	-	***	-	-	***	
42 Net L-T cap gain less net ST loss	251831	***	-	-	*5	-	*430	-	*70	***	-	262	***	
43 Net gain, noncapital assets.....	224851	***	-	-	*1082	*10	*16	*18	-	***	7408	188	***	
44 Dividends, domestic corporations.	59304	***	-	-	-	*966	*222	*6	*61	***	-	284	***	
45 Dividends, foreign corporations..	*29620	***	-	-	-	*294	-	*0	-	***	-	-	***	
46 Other receipts.....	2873764	***	-	*12028	*593	211600	16628	25548	*14072	***	3017	6282	***	
47 Total deductions.....	26684640	***	*37665	*90331	*45840	278768	227221	238694	140653	***	52661	423899	***	
48 Cost of goods.....	3324787	***	-	-	-	-	*2063	-	-	***	-	19246	***	
49 Compensation of officers.....	198373	***	-	*10131	*4850	*12606	19833	*16208	16165	***	2527	8739	***	
50 Salaries and wages.....	5086120	***	*9183	*18647	*11681	21823	37797	59049	26704	***	11643	110034	***	
51 Repairs.....	56899	***	*33	*1010	*297	*388	1675	884	*701	***	146	2587	***	
52 Bad debts.....	1801167	***	*12808	*13458	*4352	*13852	40072	*30882	17573	***	8572	41239	***	
53 Rent paid on business property...	506787	***	*1556	*2354	*1263	7128	7163	6879	3323	***	1241	10215	***	
54 Taxes paid.....	764007	***	*1034	*3339	*2064	3873	7646	8776	4037	***	2491	16043	***	
55 Interest paid.....	8263090	***	*6626	*4245	*2501	138589	38760	39197	36769	***	16496	84728	***	
56 Contributions or gifts.....	12395	***	-	-	*1	*16	416	*198	*58	***	37	336	***	
57 Amortization.....	239392	***	-	*44	*7	*112	*111	*575	*523	***	154	5145	***	
58 Depreciation.....	411312	***	-	*2566	*553	1932	3245	2567	1780	***	888	6014	***	
59 Depletion.....	-	***	-	-	-	-	-	-	-	***	-	-	***	
60 Advertising.....	260406	***	*194	*2020	*377	*4038	2783	4590	827	***	165	6167	***	
61 Pension, prof sh, stock, annuity.	124924	***	-	-	-	*486	*1280	*880	*536	***	188	1689	***	
62 Employee benefit programs.....	296140	***	*279	-	*99	*409	2361	*1387	*941	***	535	5150	***	
63 Net loss, noncapital assets.....	5860	***	-	-	-	*103	-	-	*21	***	-	5001	***	
64 Other deductions.....	5332981	***	*5952	*32518	*17797	73514	61913	66622	30696	***	7577	101565	***	
65 Total receipts less total deducts..	3084512	***	*14145	*13921	*9204	37132	30533	32947	13481	***	22347	109794	***	
Constructive taxable income from														
66 related foreign corporations....	40779	***	-	-	-	-	-	-	-	***	-	-	***	
67 Net income, total.....	2884347	***	*14145	*13921	*9204	37132	30533	32947	13481	***	22347	108334	***	
68 Net income, Form 1120-A.....	*4985	***	-	*4985	-	-	-	-	-	***	-	-	***	
69 Net income, Form 1120-F.....	-	***	-	-	-	-	-	-	-	***	-	-	***	
70 Net income, Form 1120S.....	122505	***	*14145	*4521	*464	*31124	*5474	*16113	*5453	***	10163	-	***	
71 Statutory special deductions, total	92368	***	-	-	-	*1337	*769	*1293	*214	***	-	3690	***	
72 Net operating loss deduction....	46977	***	-	-	-	*589	*613	*1289	*171	***	-	1699	***	
73 Dividends received deduction....	43496	***	-	-	-	*748	*156	*4	*43	***	-	199	***	
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	***	-	-	***	
75 Income subject to tax.....	2751996	***	-	*9400	*8740	*4671	24290	*15541	*7814	***	12183	104644	***	
76 Income tax before credits, total...	959721	***	-	*1410	*1705	*1018	5959	*4994	*2544	***	4152	36209	***	
77 Regular tax.....	955154	***	-	*1410	*1705	*1018	5959	*4994	*2544	***	4142	36087	***	
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	***	-	-	***	
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	***	-	-	***	
80 Alternative minimum tax.....	*1001	***	-	-	-	-	-	-	-	***	-	15	***	
81 Environmental tax.....	3566	***	-	-	-	-	-	-	-	***	10	106	***	
82 Foreign tax credit.....	*33516	***	-	-	-	-	-	-	*1	***	-	-	***	
83 U.S. Possessions tax credit.....	613	***	-	-	-	-	-	-	-	***	-	-	***	
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	***	-	-	***	
85 General business credit.....	1720	***	-	-	-	-	-	-	-	***	-	-	***	
86 Prior year minimum tax credit.....	9318	***	-	-	-	-	-	-	-	***	-	-	***	
87 Income tax after credits, total....	914553	***	-	*1410	*1705	*1018	5959	*4994	*2543	***	4152	36209	***	

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1428	***	*622	**	*113	***	***	*26	45	***	15	20	***
2 Total assets.....	187733095	***	*2275	**	*40740	***	***	*133990	715106	***	1014946	3289634	***
3 Cash.....	6328628	***	*893	**	*12913	***	***	*41584	13095	***	171938	26967	***
4 Notes and accounts receivable....	112115675	***	283	**	*25024	***	***	*41029	573043	***	439110	2377448	***
5 Less: Allowance for bad debts.....	2161181	***	-	-	-	***	***	*1168	*14658	***	9178	30300	***
6 Inventories.....	45880	***	-	-	-	***	***	-	-	***	9448	-	***
7 U.S. govt. obligations, total....	*553457	***	-	-	-	***	***	-	-	***	-	-	***
8 Tax-exempt securities.....	*259163	***	-	-	-	***	***	-	*6663	***	-	-	***
9 Other current assets.....	40262300	***	34	-	*2027	***	***	*2514	58348	***	65867	252818	***
10 Loans to stockholders.....	2022309	***	*1064	-	-	***	***	-	*-0	***	120981	-	***
11 Mortgage and real estate loans...	*744609	***	-	-	-	***	***	*42360	-	***	84727	6605	***
12 Other investments.....	22780624	***	-	-	-	***	***	*7177	*31581	***	104088	624786	***
13 Depreciable assets.....	3470729	***	*1000	-	*834	***	***	*2324	23629	***	13171	23907	***
14 Less: Accumulated depreciation	1095585	***	*1000	-	*58	***	***	*1830	6598	***	6754	7869	***
15 Depletable assets.....	-	***	-	-	-	***	***	-	-	***	-	-	***
16 Less: Accumulated depletion...	-	***	-	-	-	***	***	-	-	***	-	-	***
17 Land.....	47040	***	-	-	-	***	***	-	-	***	558	423	***
18 Intangible assets (Amortizable)...	812437	***	48	-	-	***	***	-	*461	***	5187	1892	***
19 Less: Accumulated amortization	166573	***	48	-	-	***	***	-	*365	***	1289	503	***
20 Other assets.....	1713581	***	-	-	-	***	***	-	*29907	***	17091	13459	***
21 Total liabilities.....	187733095	***	*2275	**	*40740	***	***	*133990	715106	***	1014946	3289634	***
22 Accounts payable.....	17204163	***	229	**	*3190	***	***	*641	*78608	***	214953	383015	***
23 Mort, notes, and bonds under 1 yr	93779419	***	-	-	*21880	***	***	*1220	*198463	***	375493	2255471	***
24 Other current liabilities.....	20835895	***	17	**	*321	***	***	*6721	36408	***	14046	72839	***
25 Loans from stockholders.....	1596854	***	-	-	*811	***	***	*32228	*5913	***	486	-	***
26 Mort, notes, bonds, 1 yr or more.	30216971	***	-	-	*13787	***	***	*61064	*187698	***	241251	360979	***
27 Other liabilities.....	5013823	***	5	**	-	***	***	*1207	*12319	***	29136	33198	***
28 Net worth.....	19085971	***	*2024	**	*751	***	***	*30911	195697	***	139580	184132	***
29 Capital stock.....	877255	***	*356	**	*113	***	***	*793	16069	***	653	63433	***
30 Paid-in or capital surplus.....	12536746	***	*336	-	*248	***	***	*13818	*12330	***	37598	35196	***
31 Retained earnings, appropriated.	32609	***	25	-	-	***	***	-	-	***	27	31851	***
32 Retained earnings-unappropriated	5459413	***	101	**	*391	***	***	*10975	*32633	***	89130	54114	***
33 Retained earnings (S CORP).....	288585	***	*1206	-	-	***	***	*5407	*135020	***	13111	-	***
34 Less: Cost of treasury stock..	*108638	***	-	-	-	***	***	*83	*355	***	939	462	***
35 Total receipts.....	27879004	***	*53532	**	*8269	***	***	*38351	143394	***	170329	291672	***
36 Business receipts.....	9860172	***	*20351	-	*8269	***	***	*22772	112794	***	80753	108204	***
37 Interest.....	16206619	***	23205	**	-	***	***	*9460	*8957	***	81785	162904	***
38 Interest on govt. obligations....	19243	***	-	-	-	***	***	-	*818	***	4481	115	***
39 Rents.....	51133	***	-	-	-	***	***	-	*447	***	139	361	***
40 Royalties.....	1550	***	-	-	-	***	***	-	-	***	-	-	***
41 Net S-T cap gain less net LT loss	*15756	***	-	-	-	***	***	-	-	***	-	-	***
42 Net L-T cap gain less net ST loss	151094	***	-	-	-	***	***	-	-	***	11	-	***
43 Net gain, noncapital assets.....	339647	***	-	-	-	***	***	-	*172	***	-0	9317	***
44 Dividends, domestic corporations.	5564	***	-	-	-	***	***	-	-	***	19	-	***
45 Dividends, foreign corporations..	32564	***	-	-	-	***	***	-	-	***	-	-	***
46 Other receipts.....	1195662	***	*9976	**	-	***	***	*6119	*20206	***	3142	10770	***
47 Total deductions.....	25067665	***	*41090	**	*7666	***	***	*28991	118809	***	147377	254922	***
48 Cost of goods.....	253529	***	-	-	*69	***	***	*1166	-	***	46108	7151	***
49 Compensation of officers.....	273075	***	-	-	-	***	***	*6873	*8979	***	1982	3127	***
50 Salaries and wages.....	2391476	***	-	-	*1082	***	***	*2399	25415	***	9110	13734	***
51 Repairs.....	35603	***	*141	-	*106	***	***	*5	*306	***	142	430	***
52 Bad debts.....	1923898	***	-	-	*1307	***	***	*2612	*5636	***	4348	5137	***
53 Rent paid on business property...	363786	***	-	-	*139	***	***	*286	3227	***	764	2133	***
54 Taxes paid.....	326847	***	*123	**	*125	***	***	*561	3593	***	1932	3708	***
55 Interest paid.....	11303353	***	23236	**	*2227	***	***	*6281	40906	***	44022	167419	***
56 Contributions or gifts.....	7954	***	-	-	*45	***	***	*19	*123	***	15	13	***
57 Amortization.....	80455	***	-	-	-	***	***	-	*522	***	294	1593	***
58 Depreciation.....	986455	***	-	-	*101	***	***	*295	3583	***	1884	13810	***
59 Depletion.....	-	***	-	-	-	***	***	-	-	***	-	-	***
60 Advertising.....	901332	***	-	-	*51	***	***	*10	*512	***	1098	1444	***
61 Pension, prof sh, stock, annuity.	130674	***	-	-	-	***	***	-	*362	***	432	395	***
62 Employee benefit programs.....	164964	***	-	-	*165	***	***	*298	*1143	***	1826	1724	***
63 Net loss, noncapital assets.....	34291	***	-	-	-	***	***	-	*6	***	187	17	***
64 Other deductions.....	5889973	***	*17590	**	*2250	***	***	*8187	24496	***	33235	33087	***
65 Total receipts less total deducts..	2811339	***	*12442	**	*602	***	***	*9360	24584	***	22951	36749	***
Constructive taxable income from 66 related foreign corporations....	6823	***	-	-	-	***	***	-	-	***	-	-	***
67 Net income, total.....	2798919	***	*12442	**	*602	***	***	*9360	23766	***	18471	36634	***
68 Net income, Form 1120-A.....	-	***	-	-	-	***	***	-	-	***	-	-	***
69 Net income, Form 1120-F.....	-	***	-	-	-	***	***	-	-	***	-	-	***
70 Net income, Form 1120S.....	98330	***	*12392	-	-	***	***	*6995	*14869	***	4458	-	***
71 Statutory special deductions, total	236587	***	3	-	-	***	***	-	*311	***	1845	15657	***
72 Net operating loss deduction....	216945	***	3	-	-	***	***	-	*311	***	1832	15657	***
73 Dividends received deduction....	19642	***	-	-	-	***	***	-	-	***	-	-	***
74 Public utility div paid deduction	-	***	-	-	-	***	***	-	-	***	-	-	***
75 Income subject to tax.....	2462969	***	47	**	*602	***	***	*2365	*8586	***	12167	20977	***
76 Income tax before credits, total...	867311	***	8	**	*199	***	***	*775	*2918	***	4237	7178	***
77 Regular tax.....	851519	***	8	**	*199	***	***	*775	*2918	***	4137	7112	***
78 Personal holding company tax....	3	***	-	-	-	***	***	-	-	***	-	3	***
79 Recapture taxes.....	-	***	-	-	-	***	***	-	-	***	-	-	***
80 Alternative minimum tax.....	12555	***	-	-	-	***	***	-	-	***	94	51	***
81 Environmental tax.....	3233	***	-	-	-	***	***	-	-	***	6	11	***
82 Foreign tax credit.....	553	***	-	-	-	***	***	-	-	***	-	-	***
83 U.S. Possessions tax credit.....	626	***	-	-	-	***	***	-	-	***	379	190	***
84 Nonconventional source fuel credit.	-	***	-	-	-	***	***	-	-	***	-	-	***
85 General business credit.....	*9942	***	-	-	-	***	***	-	-	***	20	-	***
86 Prior year minimum tax credit.....	*5518	***	-	-	-	***	***	-	*25	***	-	4	***
87 Income tax after credits, total....	850673	***	8	**	*199	***	***	*775	*2892	***	3838	6984	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	9761	433	4295	1018	1029	1153	1050	243	236	78	71	72	83
2 Total assets.....	755438533	-	181596	180999	362421	799936	2468932	1752409	3744534	2691678	5019836	11429699	726806493
3 Cash.....	18497502	-	89794	63802	84206	222386	254818	91174	216217	147579	217625	218504	16891395
4 Notes and accounts receivable....	164925847	-	*12831	*4115	*72229	116018	1071395	700692	1731880	1278253	3221924	7541584	149174925
5 Less: Allowance for bad debts.	2338353	-	-	-	*399	*717	*6852	*11076	26181	33406	66770	195812	1997140
6 Inventories.....	*4976	-	-	-	-	-	*3595	*21	-	-	-	1360	-
7 U.S. govt. obligations, total....	4133382	-	-	-	-	-	*4634	-	*3868	*4395	4591	176327	3939567
8 Tax-exempt securities.....	22806348	-	*94	-	-	*4201	*21040	-	*542	-	256	10738	22769477
9 Other current assets.....	45518043	-	*2328	*19477	*6682	53714	178868	193257	401262	124714	258318	636605	43642818
10 Loans to stockholders.....	1608214	-	*12732	*1235	*44232	42521	*2701	*3230	3856	*1339	13220	513	1482635
11 Mortgage and real estate loans...	370254851	-	*15173	*17751	*47598	178407	525142	521888	907310	680585	629891	1552805	365178301
12 Other investments.....	109190813	-	-	-	*2236	*57337	73857	233498	75934	265321	200847	564119	1120181
13 Depreciable assets.....	6459015	-	131203	*108629	*39319	105311	209232	170588	212708	156107	72495	236863	5016560
14 Less: Accumulated depreciation	3024185	-	89807	*36805	*18236	56463	80566	53163	96790	73718	38947	105597	2374092
15 Depletable assets.....	*1464	-	-	-	-	-	-	-	-	*3	-	1461	-
16 Less: Accumulated depletion...	*3	-	-	-	-	-	-	-	*3	-	-	-	-
17 Land.....	284506	-	-	-	*2921	*14580	29769	*16775	12584	72482	8001	18579	108816
18 Intangible assets (Amortizable)...	1636046	-	*1770	*282	*345	22804	19094	*1695	22919	47321	155232	68565	1296019
19 Less: Accumulated amortization	442120	-	*971	*163	*247	*4367	4318	*569	11859	*29449	43666	24141	322368
20 Other assets.....	15922188	-	*6541	*346	*26434	27685	6884	41964	100897	114628	22084	172625	15402100
21 Total liabilities.....	755438533	-	181596	180999	362421	799936	2468932	1752409	3744534	2691678	5019836	11429699	726806493
22 Accounts payable.....	23740605	-	*26388	*241	*15301	65640	48707	55502	63409	95130	518345	400822	22451122
23 Mort, notes, and bonds under 1 yr	293213406	-	*7127	*2030	*41631	*73576	749426	562737	1572321	1144442	2416320	6119010	280524787
24 Other current liabilities.....	46429248	-	14384	*15697	*22940	74718	318374	216482	445322	186370	361861	625993	44147106
25 Loans from stockholders.....	955736	-	*144704	*26531	*84727	*68083	230856	108159	127678	*9739	70684	982	83592
26 Mort, notes, bonds, 1 yr or more.	287034185	-	*94537	*8062	*31996	137228	288134	396782	840413	515559	562400	1919048	282240025
27 Other liabilities.....	46922086	-	*14640	*-0	*32855	*3596	48339	*3119	158523	250175	142380	262602	46005855
28 Net worth.....	57143267	-	-120185	128439	132971	377095	785095	409628	536868	490262	947846	2101243	51354007
29 Capital stock.....	5011590	-	12756	11825	12202	51149	150055	61729	71816	159076	145170	293110	3930702
30 Paid-in or capital surplus.....	18070930	-	*27882	*5160	*37365	66633	138871	224115	107145	274874	290038	556517	16342331
31 Retained earnings, appropriated.	1186375	-	-	*5157	-	-	-	*787	*561	*25859	4674	232466	916871
32 Retained earnings-unappropriated	36387829	-	-249337	*8026	*23801	162164	320719	32774	195661	59561	369114	1005156	34460189
33 Retained earnings (S CORP).....	960143	-	13029	*104584	*59602	101516	183646	92026	170004	*61496	140665	21032	12542
34 Less: Cost of treasury stock...	4473600	-	*36515	*6314	-	*4367	*8197	*1802	*8320	*90604	1816	7038	4308628
35 Total receipts.....	89257923	429524	1482967	760739	445244	473932	1014320	680031	1154610	714918	823117	1352079	79926443
36 Business receipts.....	31822607	248542	1418871	*732198	437483	431809	820829	588761	790872	362801	398445	268351	25323644
37 Interest.....	50784407	*66556	*6306	*22128	*5858	24690	80087	47130	161359	159252	266137	841344	49103561
38 Interest on govt. obligations....	989723	-	-	-	*66	*918	*1904	*4	*21	-	163	1063	985585
39 Rents.....	605711	-	*631	*2933	*129	*1413	*1875	*1008	13760	*11308	3240	10641	558772
40 Royalties.....	*4829	-	-	-	-	*2	-	-	-	*80	538	-	47209
41 Net S-T cap gain less net LT loss	43263	-	-	-	-	*426	*6	-	*895	*26	294	716	40899
42 Net L-T cap gain less net ST loss	316674	609	-	-	-	*804	13299	*190	*3678	*22914	2799	13342	259039
43 Net gain, noncapital assets.....	312859	*2885	-	-	-	-	*5526	*98	15223	20570	57656	3548	207354
44 Dividends, domestic corporations.	350502	41	-	*223	*438	*616	*716	*778	*942	*162	536	578	345472
45 Dividends, foreign corporations..	37493	-	-	-	-	-	-	-	-	-	-0	701	36792
46 Other receipts.....	3989854	*110892	*57158	*3257	*1269	13255	90079	42061	167859	137804	93309	211795	3061116
47 Total deductions.....	81090258	353786	1281149	692220	382887	370978	805999	588174	1022807	624448	702604	1214734	73050471
48 Cost of goods.....	8536784	*170200	*133939	*33039	*3560	*21271	*84817	*40444	*56317	*61438	48767	1643	7881322
49 Compensation of officers.....	1028391	*3439	175055	*119042	*36654	52604	87029	62706	62378	45305	25840	43318	315022
50 Salaries and wages.....	5233708	*10335	262017	*304156	*22276	101335	182249	154901	241445	151137	118270	147367	3538221
51 Repairs.....	201260	*465	10906	*7131	*2292	3259	3821	2871	5810	2404	1622	8032	152647
52 Bad debts.....	2145352	*218	*4	*8242	*677	*2593	14594	*12969	19579	29214	18243	33635	2005384
53 Rent paid on business property...	715331	*6060	84217	*24008	*13565	22905	20928	18031	33133	14673	9624	13608	454780
54 Taxes paid.....	742414	3270	47322	39524	6806	19082	33771	24676	37796	15291	12721	24576	477580
55 Interest paid.....	43216289	79080	16279	*16204	*7272	20024	104520	83709	186739	136001	197671	589003	41779785
56 Contributions or gifts.....	321228	*30	*362	*102	*3	*265	970	*140	481	394	329	907	317247
57 Amortization.....	238788	*1857	*242	*57	*48	1682	1742	19210	6280	12211	13975	10217	171268
58 Depreciation.....	1046533	*1690	17407	*13932	*2480	6396	17325	20904	24348	17963	18592	23002	882495
59 Depletion.....	*4804	-	-	-	-	*1	-	-	-	*12	543	1	4247
60 Advertising.....	1071813	*930	33028	*3005	*8516	10312	12359	23694	8254	5319	8114	14810	943473
61 Pension, prof sh, stock, annuity.	304199	843	*20020	-	*4118	*3499	9556	*2024	3692	2229	1332	6741	250145
62 Employee benefit programs.....	368335	*1899	*10899	*9898	*2832	4982	6801	5381	11288	7076	9230	15855	282205
63 Net loss, noncapital assets.....	522263	951	*833	-	-	-	*651	*343	*103	*1058	730	389	517206
64 Other deductions.....	15392765	72529	468591	113881	271791	100769	224868	116173	325164	122724	217200	281630	13077446
65 Total receipts less total deducts..	8167665	75738	201817	68520	62357	102954	208321	91858	131802	90470	120513	137344	6875972
Constructive taxable income from related foreign corporations.....	*306178	156949	-	-	-	-	-	-	*751	-	124	16230	132123
67 Net income, total.....	7484120	232687	201817	68520	62290	102037	206417	91854	132532	90470	120474	152512	6022510
68 Net income, Form 1120-A.....	*7929	-	*6028	*924	*977	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	9258	9258	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	706505	*9004	176990	*63654	*56664	70937	112207	58088	80347	*30352	44857	908	2499
71 Statutory special deductions, total	353612	3415	*10439	*159	*1449	*2778	23279	*2351	6736	16287	5658	5064	275998
72 Net operating loss deduction....	163875	3386	*10439	*2	*1142	*2313	22778	*1733	6077	*16173	5281	4626	89925
73 Dividends received deduction....	189737	29	-	*156	*307	*465	*501	*618	*660	*114	377	438	186073
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	6473865	*220269	14388	*4707	*4178	28321	70931	31415	45449	46029	69959	146540	5791679
76 Income tax before credits, total...	2278236	77201	*1962	*780	*627	6330	21990	10087	15269	15866	24027	50519	2053577
77 Regular tax.....	2248347	*76878	*1962	*780	*627	6294	21853	10087	14985	15614	23751	50219	2025296
78 Personal holding company tax....	*126	-	-	-	-	*7	-	-	-	-	-	116	2
79 Recapture taxes.....	656	-	-	-	-	-	-	-	-	-	-	-	656
80 Alternative minimum tax.....	20582	67	-	-	-	-	*137	-	*268	*240	257	92	19520
81 Environmental tax.....	8496	255	-	-	-	-	*1	-	*16	*12	18	92	8101
82 Foreign tax credit.....	*168641	52034	-	-	-	-	-	-	-	*19	47	4013	112527
83 U.S. Possessions tax credit.....	1039	-	-	-	-	-	-	-	-	-	-	1039	-
84 Nonconventional source fuel credit.	111	-	-	-	-	-	-	-	-	-	102	-	10
85 General business credit.....	90032	15	-	-	-	-	-	*89	*2	*58	53	108	89707
86 Prior year minimum tax credit....	12994	74	-	-	-	-	-	-	*142	*58	67	106	12546
87 Income tax after credits, total....	2005418	25077	*1962	*780	*627	6330	21990	9998	15125	15731	23758	45252	1838787

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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: Security, commodity
brokers and services

MAJOR GROUP 47
RETURNS WITH 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.....	10690	434	5056	2416	919	594	763	159	114	44	50	51	89
2 Total assets.....	1056165072	-	130472	404698	328874	457200	1636093	1173128	1709417	1544647	3655561	7923575	1037201406
3 Cash.....	30760924	-	54412	124287	124719	118543	416088	184209	234637	177768	342154	449257	28534850
4 Notes and accounts receivable....	235600093	-	*11030	*98683	*4115	148053	401141	303143	284541	240762	939535	1704138	231664950
5 Less: Allowance for bad debts.....	367640	-	-	-	-	-	*73	-	*4954	665	3179	18593	340177
6 Inventories.....	113279	-	-	-	-	-	*5562	-	*3847	-	4447	59801	39623
7 U.S. govt. obligations, total....	87151254	-	-	-	*25431	*7765	*18591	*17815	*86913	187032	200533	1016310	85590864
8 Tax-exempt securities.....	1513604	-	-	-	-	-	*7142	-	*123027	*35054	27757	20585	1300039
9 Other current assets.....	323245012	-	*4837	*42980	*45039	97740	173675	193843	237657	159380	676353	1410572	320202937
10 Loans to stockholders.....	765472	-	*12279	*20679	*23051	-	*10554	*15386	*14633	*5101	4673	155760	503358
11 Mortgage and real estate loans...	7195696	-	-	*4269	*1980	-	*3136	-	-	*1219	48499	14262	7122330
12 Other investments.....	322492045	-	*8048	*29758	*55056	65234	353347	375435	613941	576748	1267008	1988926	317158547
13 Depreciable assets.....	146648663	-	91983	165894	57491	49819	264608	98702	125023	158540	294934	809108	12548762
14 Less: Accumulated depreciation	7419141	-	59439	111539	45017	34186	138511	43240	67262	92327	160994	402894	6263731
15 Depletable assets.....	*62103	-	-	-	-	-	-	-	*1498	-	60166	-	438
16 Less: Accumulated depletion...	*47516	-	-	-	-	-	-	-	*951	-	46400	-	166
17 Land.....	285980	-	-	-	-	-	*932	*6955	*1061	-	6184	18765	252083
18 Intangible assets (Amortizable)...	4163069	-	*1099	*49750	*1334	*222	14843	*3466	69680	38399	63005	535560	3385711
19 Less: Accumulated amortization	952758	-	*688	*27529	*832	*140	6366	*946	56414	*17846	50823	167278	623897
20 Other assets.....	36938733	-	*6912	7467	*36508	*4151	111427	18360	42540	75483	-18294	329297	36324883
21 Total liabilities.....	1056165072	-	130472	404698	328874	457200	1636093	1173128	1709417	1544647	3655561	7923575	1037201406
22 Accounts payable.....	159318582	-	*11355	39388	*10816	*73714	224127	155717	188169	152207	658583	1979529	155824977
23 Mort, notes, and bonds under 1 yr	61138161	-	*4880	*2652	*39902	*14044	108878	*56295	102698	224636	259837	821451	59502888
24 Other current liabilities.....	504401447	-	26457	*49274	34160	48932	272857	273812	450519	369308	875750	1287631	500712749
25 Loans from stockholders.....	3667794	-	*11570	*30376	*17421	*43222	57357	*51083	*12458	*2378	14251	167351	3260327
26 Mort, notes, bonds, 1 yr or more.	27939701	-	*2792	*3110	*9953	*31633	92648	*51515	59230	*68438	423969	1024681	26171732
27 Other liabilities.....	250790942	-	*4090	*3289	*10	*562	29760	*29472	26071	89542	95922	486803	250025419
28 Net worth.....	48908444	-	69328	276608	216611	245094	850466	555234	870273	638137	1327248	2156130	41703314
29 Capital stock.....	6213173	-	22679	42723	30969	24197	66527	101767	156984	27257	185933	194287	5359851
30 Paid-in or capital surplus.....	20949365	-	*33974	*96145	*42908	*72237	168994	139163	294587	200823	501227	539763	18859544
31 Retained earnings, appropriated.	265061	-	-	-	-	-	-	-	-	*1761	-	54051	209250
32 Retained earnings-unappropriated	24601963	-	7751	*73013	*65388	*53871	157969	148971	242346	397675	451313	1365024	21638642
33 Retained earnings (S CORP).....	1635766	-	17552	74936	*83098	*97702	480637	181890	185414	40767	293014	138933	41824
34 Less: Cost of treasury stock...	4756885	-	*12627	*10209	*5752	*2912	*23661	*16557	*9058	30145	104239	135928	4405796
35 Total receipts.....	122262036	722155	1156721	1994166	749726	1087651	4159368	1588709	1593778	1182387	2027497	3635166	102364712
36 Business receipts.....	53586092	249138	1124211	1981794	653838	1043926	3732262	1373480	1344423	908162	1466723	2763120	36945015
37 Interest.....	53059858	63535	*463	*4855	*5641	*3844	65797	14698	52388	40875	202676	227664	52377422
38 Interest on govt. obligations....	240039	663	-	-	*582	*53	*2528	-	7650	11414	8486	10856	197807
39 Rents.....	613119	*15760	-	-	-	-	*1777	12406	*358	-	1306	34027	547486
40 Royalties.....	5920	1	*47	-	-	-	-	-	*633	-	1	458	4781
41 Net S-T cap gain less net LT loss	661030	*108444	*1606	*687	-	*9190	*2251	*15163	*1138	*3330	39754	37106	442362
42 Net L-T cap gain less net ST loss	1549742	*32656	-	*51	-	*4927	*6704	-	*15319	8255	13176	42720	1425933
43 Net gain, noncapital assets.....	97440	*4584	-	*684	-	-	*513	*26817	*14824	*10610	6504	12152	20753
44 Dividends, domestic corporations.	334171	*1289	-	*47	*1089	*884	*3400	*2771	*8329	9894	4120	12407	289940
45 Dividends, foreign corporations..	177817	1226	-	-	*43	-	-	-	-	3768	11529	686	160565
46 Other receipts.....	11936807	244859	*30394	*6048	*88575	*24784	344135	143373	148717	186078	273225	493970	9952648
47 Total deductions.....	111204164	425283	994735	1868486	637258	998730	3761722	1350690	1272693	1001821	1773707	3080861	94038177
48 Cost of goods.....	3833793	*2413	*60349	*65591	-	*337448	*1465241	*145936	*73786	1806	61991	9525	1609707
49 Compensation of officers.....	6403305	*57627	205588	877321	143554	173019	547985	212414	247861	153324	211042	289417	3284153
50 Salaries and wages.....	19396681	60576	120032	323519	197845	211727	750979	312224	399723	323208	564215	716924	15415711
51 Repairs.....	408292	*525	*2567	*3338	*5099	*2333	3101	3541	3543	3149	10405	22799	347891
52 Bad debts.....	206105	*1866	*160	*3577	*519	*17	*6451	*3258	10362	*2736	446	8433	168280
53 Rent paid on business property...	2380968	7898	33272	54752	29833	27485	59546	30667	40871	24343	42466	84841	1944993
54 Taxes paid.....	2229208	20126	42777	63568	24551	22481	78235	37905	44541	36846	56296	106356	1695526
55 Interest paid.....	46258253	87151	2732	7235	*11365	*8793	15833	14904	36534	34607	195351	209098	45634649
56 Contributions or gifts.....	165442	441	*1066	*14	*149	*540	518	*547	3364	1929	2825	6662	147388
57 Amortization.....	410664	*8783	*140	*5542	*104	*155	1569	*820	6078	9156	10481	43174	324661
58 Depreciation.....	1573364	7321	15835	16087	7621	5765	30721	9318	15633	20448	29212	104794	1310608
59 Depletion.....	*561	-	-	-	-	-	-	-	*555	-	1	2	3
60 Advertising.....	2124535	*1635	5576	*1676	*407	*7089	15149	10229	8766	6550	19041	88318	1960100
61 Pension, prof sh, stock, annuity.	770753	*315	*20028	*32364	*4371	20003	28078	*4545	12070	5798	26931	34636	581613
62 Employee benefit programs.....	1189433	3232	*8402	*25077	*5876	*7290	15335	7558	15680	13652	29739	54174	1003418
63 Net loss, noncapital assets.....	171646	*368	*594	-	-	-	*83	-	1506	*292	3636	1736	163431
64 Other deductions.....	23681162	165004	475618	388825	205965	174586	742899	556824	351818	363976	509629	1299971	18446047
65 Total receipts less total deducts..	11057872	296873	161986	125680	112468	88921	397646	238019	321085	180566	253790	554304	8326535
Constructive taxable income from													
66 related foreign corporations.....	425658	116	-	-	-	-	-	-	-	2539	22020	1204	399779
67 Net income, total.....	11243491	296325	161986	125680	111886	88868	395118	238019	313434	171691	267325	544653	8528507
68 Net income, Form 1120-A.....	*6897	-	*243	*6233	*422	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*213285	*213285	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1390854	*42580	122071	114601	*89993	*78091	350130	178905	183321	47890	57580	13932	111763
71 Statutory special deductions, total	1081478	36777	*23357	*5756	*819	*959	*10868	*9211	41338	24200	18250	77973	831969
72 Net operating loss deduction....	857383	*35823	*23357	*5745	*803	*725	*8488	*7041	35508	*12791	15362	69946	641796
73 Dividends received deduction....	224095	*954	-	*11	*17	*234	*2380	*2170	*5831	11409	2889	8028	190173
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	8839902	279244	16558	*5323	*21073	*9818	34120	49903	88776	99710	191494	453418	7590465
76 Income tax before credits, total...	3115687	97804	3608	*798	*4175	*2089	10381	17032	31571	34384	66797	159406	2687641
77 Regular tax.....	3076505	97444	2483	*798	*4175	*2089	10149	17013	30184	33969	65973	157251	2654976
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	9	-	-	-	-	-	-	-	-	-	-	-	9
80 Alternative minimum tax.....	27313	150	*1125	-	-	-	*231	-	*1321	*331	625	1597	21934
81 Environmental tax.....	11705	*231	-	-	-	-	*1	*15	66	84	199	558	10550
82 Foreign tax credit.....	190919	16	-	-	-	*10	-	-	*376	*1578	11136	178	177625
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	16966	-	-	-	-	-	-	-	-	-	-	-	16965
85 General business credit.....	11388	-	-	-	-	-	-	-	*21	-	52	567	10748
86 Prior year minimum tax credit....	19553	-	-	-	-	-	*94	-	*52	*186	337	1343	17541
87 Income tax after credits, total....	2876861	97788	3608	*798	*4175	*2079	10287	17032	31122	32620			

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	5739	390	2836	*1050	550	*185	388	105	72	34	32	29	67
2 Total assets.....	1004402890	-	90281	*177090	206318	*128865	868070	807393	1027034	1202496	2411789	4325986	993157566
3 Cash.....	24173036	-	29339	*27617	93209	*22466	222909	176834	110401	117705	166762	179985	23025810
4 Notes and accounts receivable....	227468170	-	*9839	*64045	*4115	*27082	264039	*136728	166258	213506	558182	1296769	224727606
5 Less: Allowance for bad debts.....	320801	-	-	-	-	-	-	-	*4758	-	2732	13819	299492
6 Inventories.....	62740	-	-	-	-	-	*5562	-	-	-	4294	30495	22389
7 U.S. govt. obligations, total....	83755156	-	-	-	-	*3485	*4467	*1828	*36010	*117445	105813	420211	83065896
8 Tax-exempt securities.....	1436709	-	-	-	-	-	-	-	*99436	*20078	25050	16137	1276007
9 Other current assets.....	305811001	-	*2707	*30428	*27406	*28405	78232	107419	83195	99988	412225	724455	304216541
10 Loans to stockholders.....	711550	-	*10598	*1337	*959	-	*5503	*15334	*11717	*5101	4673	155551	500777
11 Mortgage and real estate loans....	7137450	-	-	*1409	*1980	-	*3136	-	-	*1219	-	7376	7122330
12 Other investments.....	316023799	-	*8048	*18405	*55056	*42251	200328	331643	445933	552088	948356	1292113	312129581
13 Depreciable assets.....	10281653	-	59840	*50491	*24480	*13259	128848	45106	69278	66345	120826	174455	9528724
14 Less: Accumulated depreciation	5317004	-	37007	*31936	*21803	*11478	76142	24854	36141	36056	66191	86293	4889103
15 Depletable assets.....	*1937	-	-	-	-	-	-	-	*1498	-	-	-	438
16 Less: Accumulated depletion....	*1116	-	-	-	-	-	-	-	*951	-	-	-	166
17 Land.....	161888	-	-	-	-	-	-	-	*1061	-	1918	11404	147505
18 Intangible assets (Amortizable)..	2326488	-	*533	*23865	*973	-	*2572	*3219	*21997	*3896	26632	14327	2228475
19 Less: Accumulated amortization	325775	-	*394	*8788	*514	-	*1608	*835	*8918	*1979	17710	6029	279000
20 Other assets.....	31016009	-	*6780	*218	*20456	*3395	30224	14973	31017	43160	123690	108850	30633246
21 Total liabilities.....	1004402890	-	90281	*177090	206318	*128865	868070	807393	1027034	1202496	2411789	4325986	993157566
22 Accounts payable.....	149359118	-	*10462	*35697	*10816	*3003	76075	145745	98787	126557	520376	1191495	147140106
23 Mort, notes, and bonds under 1 yr	58859091	-	*2354	*2652	*33409	*4158	*94040	*21804	*60369	212296	189673	384855	57853481
24 Other current liabilities.....	483762743	-	*5773	*24348	*32530	*9207	209022	204129	277544	314280	561415	738299	481386196
25 Loans from stockholders.....	3387065	-	*10990	*1026	-	-	*42974	*44538	*11721	*2378	6531	157496	3109412
26 Mort, notes, bonds, 1 yr or more.	24768515	-	*828	*3110	*9953	-	*26342	*23934	36848	*49454	194681	507994	23915372
27 Other liabilities.....	243749919	-	*4090	*1	*0	*0	*14347	*28105	*18998	37963	78720	218855	243348839
28 Net worth.....	40516439	-	55785	*110257	119609	*112498	405271	339137	522767	459567	860395	1126993	36404161
29 Capital stock.....	5339413	-	17436	*38109	*6179	*2458	44073	78902	152989	19809	93458	42574	4843425
30 Paid-in or capital surplus.....	18323132	-	*17976	*85008	*35107	*48925	72118	49403	194476	114784	419495	219059	17066781
31 Retained earnings, appropriated.	232627	-	-	-	-	-	-	-	*1761	-	-	34802	196064
32 Retained earnings-unappropriated	20353966	-	*12957	*7920	*45617	*20836	94491	100694	85208	307690	231803	882007	18564744
33 Retained earnings (S CORP).....	811605	-	*13571	*20781	*38458	*40278	200865	*122253	*93112	40767	219256	23724	40102
34 Less: Cost of treasury stock..	4544304	-	*6155	-	*5752	-	*6276	-	*3018	*25242	103618	75173	4306955
35 Total receipts.....	99536668	391978	771430	*459396	465199	*182469	1741142	1084081	970222	785767	1370158	1256219	90058607
36 Business receipts.....	33644843	158931	760530	*458220	*373325	*143036	1477411	894607	832735	583619	935911	787069	26239450
37 Interest.....	51963917	*47671	*394	*442	*4338	*1328	56300	10101	38124	25669	158801	143797	51476953
38 Interest on govt. obligations....	218429	656	-	-	-	-	*1276	-	*5797	11032	7795	8102	183772
39 Rents.....	419871	4336	-	-	-	-	*1058	12406	*358	-	1065	28702	371946
40 Royalties.....	4490	1	-	-	-	-	-	-	*633	-	1	-	3856
41 Net S-T cap gain less net LT loss	635786	*108413	*1606	*687	-	*9190	*2021	*15163	*167	*1627	38556	30856	427500
42 Net L-T cap gain less net ST loss	1435463	*32437	-	-	-	*4927	*4163	-	*8965	*7120	8447	26573	1342832
43 Net gain, noncapital assets.....	79928	-	-	-	-	-	-	*26817	*14822	*10609	59	12084	15537
44 Dividends, domestic corporations.	289056	*1277	-	*47	*1089	*884	*1410	*2771	*8119	9894	3522	10081	249961
45 Dividends, foreign corporations..	146823	800	-	-	-	*43	-	-	-	2614	211	23	143132
46 Other receipts.....	10698062	*37456	*8900	-	*86446	*23061	197503	122217	60504	133584	215790	208933	9603668
47 Total deductions.....	91596487	340654	689791	*422017	411583	*161823	1628039	979971	851855	633085	1209031	1024186	83244453
48 Cost of goods.....	1702313	*2413	*16794	*65591	-	-	*53367	*4001	*7678	1806	35263	9303	1506097
49 Compensation of officers.....	4145680	*48561	*93513	*46126	*74438	*35754	430191	178543	140221	129699	193287	102146	2673201
50 Salaries and wages.....	16135555	*39579	*97099	*50132	*115813	*42871	531723	232378	333461	207865	419742	342295	13722598
51 Repairs.....	346254	*210	*1988	*2497	*1039	*807	1762	*2072	2512	1559	5746	4479	321584
52 Bad debts.....	163770	*1681	*160	*2102	*519	-	*5940	*1123	10165	*131	269	3659	138022
53 Rent paid on business property...	1799918	*5340	*27445	*20098	*15698	*7733	30905	22391	29072	16595	32587	33748	1558305
54 Taxes paid.....	1721691	*8270	30773	*15473	16448	*5877	50071	29707	29950	26644	47324	46665	1414488
55 Interest paid.....	45235357	*83445	*696	*3635	*9783	*1067	9320	12578	29138	22181	153862	99765	44809887
56 Contributions or gifts.....	68208	428	*258	-	*149	*415	*245	*546	*320	1423	2189	2969	59268
57 Amortization.....	281445	*52	*54	*4670	*39	*104	271	*186	996	6415	5593	1587	261479
58 Depreciation.....	1113261	*6243	12722	*4443	*1042	*475	*16468	5440	9963	10431	14130	28516	1003387
59 Depletion.....	*558	-	-	-	-	-	-	-	*555	-	-	-	3
60 Advertising.....	464020	*1188	5453	*796	*407	*5861	2524	*7426	3028	3484	3676	11008	419168
61 Pension, prof sh, stock, annuity.	596087	244	*7857	*4223	*4371	*1118	16951	*3585	6902	4573	18450	21032	506781
62 Employee benefit programs.....	836354	*2641	*5974	*3808	*2273	*2714	10060	*5542	8132	8366	22727	17065	747052
63 Net loss, noncapital assets.....	159418	*183	-	-	-	-	*2	-	*829	*240	3255	472	154436
64 Other deductions.....	16826596	*140175	389006	*198423	169564	*57027	468238	474453	238933	191673	250930	299477	13948698
65 Total receipts less total deducts..	7940181	51324	81639	*37379	53616	*20646	113103	104111	118367	152682	161126	232033	6814154
Constructive taxable income from													
66 related foreign corporations....	381719	-	-	-	-	-	-	-	-	-	16278	983	364458
67 Net income, total.....	8103470	50668	81639	*37379	53616	*20646	111827	104111	112570	141651	169609	224915	6994840
68 Net income, Form 1120-A.....	*577	-	*156	-	*422	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*27729	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	580038	-	*64468	*37093	*36717	*15790	88454	*59801	*71402	47890	46882	2409	109134
71 Statutory special deductions, total	890255	*35395	*7026	*11	*819	*959	*1847	*5974	16517	21068	13098	11713	775828
72 Net operating loss deduction....	698656	*34450	*7026	-	*803	*725	*860	*3804	*10834	*9659	10627	5476	614393
73 Dividends received deduction....	191599	*946	-	*11	*17	*234	*987	*2170	*5683	11409	2471	6237	161435
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	6638976	*15273	*10145	*275	*16080	*3897	21527	*38336	24652	72801	109629	210793	6115568
76 Income tax before credits, total...	2345760	*5313	*1521	*41	*3144	*894	6638	*12969	9132	25123	38116	73553	2169313
77 Regular tax.....	2313012	*5185	*1521	*41	*3144	*894	6415	*12964	8324	24788	37613	72919	2139202
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	23743	141	-	-	-	-	*223	-	*807	*273	394	416	21490
81 Environmental tax.....	8851	9	-	-	-	-	-	1	*1	*62	109	218	8450
82 Foreign tax credit.....	168429	16	-	-	-	*10	-	-	*376	*562	5112	94	162259
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	2889	-	-	-	-	-	-	-	-	-	-	-	2889
85 General business credit.....	9974	-	-	-	-	-	-	-	-	-	52	93	9830
86 Prior year minimum tax credit....	18968	-	-	-	-	-	*94	-	*52	*63	337	1217	17205
87 Income tax after credits, total....	2145500	*5297	*1521	*41	*3144	*884	6544	*12969	8704	24498	32614	72150	1977131

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

	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.....	4952	*44	2220	1366	*369	409	375	*55	42	*10	18	22	22
2 Total assets.....	51762182	-	40191	227607	*122556	328335	768023	*365734	682383	*342152	1243772	3597589	44043840
3 Cash.....	6587887	-	25073	*96670	*31510	96077	193179	*7375	124236	*60063	175393	269273	5509039
4 Notes and accounts receivable....	8131923	-	*1191	*34638	-	*120971	137101	*166416	118283	*27256	381354	407369	6737344
5 Less: Allowance for bad debts.	46839	-	-	-	-	-	*73	-	*196	665	447	4774	40685
6 Inventories.....	*50539	-	-	-	-	-	-	-	*3847	-	152	29306	17234
7 U.S. govt. obligations, total....	3396098	-	-	-	*25431	*4279	*14124	*15986	*50904	*69587	94721	596099	2524968
8 Tax-exempt securities.....	*76895	-	-	-	-	-	*7142	-	*23591	*14976	2707	4448	24032
9 Other current assets.....	17434010	-	*2129	*12551	*17632	*69335	95443	*86424	154462	*59392	264128	686117	15986396
10 Loans to stockholders.....	53922	-	*1681	*19342	*22092	-	*5051	*52	*2915	-	-	209	2581
11 Mortgage and real estate loans...	*58246	-	-	*2861	-	-	-	-	-	-	48499	6887	-
12 Other investments.....	6468246	-	-	*11353	-	*22983	153019	*43792	168008	*24660	318652	696813	5028966
13 Depreciable assets.....	4383211	-	*32143	*115403	*33011	*36560	135760	*53596	55745	*92195	174108	634653	3020038
14 Less: Accumulated depreciation	2102137	-	*22432	*79603	*23214	*22707	62369	*18386	31121	*56271	94803	316601	1374628
15 Depletable assets.....	60166	-	-	-	-	-	-	-	-	-	60166	-	-
16 Less: Accumulated depletion...	46400	-	-	-	-	-	-	-	-	-	46400	-	-
17 Land.....	124092	-	-	-	-	-	*932	*6955	-	-	4265	7361	104578
18 Intangible assets (Amortizable)...	1836581	-	*566	*25885	*361	*222	12270	*248	*47683	*34503	36374	521233	1157237
19 Less: Accumulated amortization	626983	-	*294	*18741	*318	*140	4758	*110	*47496	*15867	33113	161249	344897
20 Other assets.....	5922724	-	*133	*7249	*16051	*756	81203	*3387	11523	*32323	-141985	220447	5691637
21 Total liabilities.....	51762182	-	40191	227607	*122556	328335	768023	*365734	682383	*342152	1243772	3597589	44043840
22 Accounts payable.....	9959464	-	*893	*3692	-	*70711	148052	*9971	89382	*25650	138208	788034	8684871
23 Mort, notes, and bonds under 1 yr	2279070	-	*2525	-	*6493	*9886	*14838	*34491	42330	*12340	70164	436596	1649407
24 Other current liabilities.....	20638705	-	*20684	*24926	*1630	*39725	63835	*69683	172975	*55028	314336	549331	19326553
25 Loans from stockholders.....	280729	-	*580	*29350	*17421	*43222	*14384	*6544	*737	-	7720	9856	150915
26 Mort, notes, bonds, 1 yr or more.	3171186	-	*1964	-	-	*31633	*66306	*27581	*22382	*18985	229289	516687	2256360
27 Other liabilities.....	7041023	-	-	*3289	*10	*562	*15413	*1367	*7073	*51579	17203	267948	6676581
28 Net worth.....	8392005	-	13544	166351	*97002	132596	445195	*216097	347506	*178570	466853	1029137	5299153
29 Capital stock.....	873761	-	5243	4614	*24790	21738	22454	*22865	3996	*7448	92474	151713	516426
30 Paid-in or capital surplus.....	2626233	-	*15998	*11137	*7801	*23311	96876	*89760	100111	*86039	81732	320704	1792763
31 Retained earnings, appropriated.	32435	-	-	-	-	-	-	-	-	-	19249	13186	-
32 Retained earnings-unappropriated	4247997	-	*-5206	*65093	*19770	*33035	63479	*48277	157138	*89985	219510	483017	3073898
33 Retained earnings (S CORP).....	824161	-	*3981	*95717	*44640	*57424	279772	*59637	*92301	-	73758	115209	1722
34 Less: Cost of treasury stock..	212582	-	*6472	*10209	-	*2912	*17385	*4443	*6040	*4902	621	60756	98842
35 Total receipts.....	22725368	*330177	385291	1534771	*284527	905182	2418226	*504627	623556	*396620	657340	2378946	12306105
36 Business receipts.....	19941248	*90207	363682	*125374	*280513	900890	2254851	*478874	511688	*324543	530812	1976051	10705565
37 Interest.....	1095941	15863	*69	*4413	*1303	*2517	9497	*4598	14264	*15206	43875	83867	900469
38 Interest on govt. obligations....	21610	7	-	-	*582	*53	*1252	-	*1853	*382	691	2754	14036
39 Rents.....	193249	*11424	-	-	-	-	*720	-	-	-	240	5325	175540
40 Royalties.....	*1431	-	*47	-	-	-	-	-	-	-	-	458	925
41 Net S-T cap gain less net LT loss	25244	31	-	-	-	-	*229	-	*971	*1703	1198	6250	14862
42 Net L-T cap gain less net ST loss	114279	220	-	*51	-	-	*2541	-	*6354	*1136	4729	16147	83101
43 Net gain, noncapital assets.....	17512	*4584	-	*684	-	-	*513	-	*1	1	6444	68	5216
44 Dividends, domestic corporations.	45115	12	-	-	-	-	*1990	-	*210	-	597	2326	39979
45 Dividends, foreign corporations..	30994	426	-	-	-	-	-	-	-	1154	11318	663	17433
46 Other receipts.....	1238745	*207403	*21493	*6048	*2129	*1723	146633	*21156	88213	*52494	57435	285037	348980
47 Total deductions.....	19607677	*84629	304944	1446469	*225675	836907	2133683	*370719	420838	*368736	564676	2056675	10793724
48 Cost of goods.....	2131479	-	*43554	-	-	*337448	*1411874	141935	*66109	-	26728	222	103609
49 Compensation of officers.....	2257625	*9066	*112075	*831195	*69116	*137264	117795	*33871	107640	*23624	17754	187271	610952
50 Salaries and wages.....	3261126	*20996	*22933	*273387	*82031	*168856	219255	*79847	66262	*115343	144474	374629	1693113
51 Repairs.....	62038	*316	*580	*841	*4061	*1526	1339	*1469	1031	*1590	4659	18320	26307
52 Bad debts.....	42335	*185	-	*1476	-	*17	*512	*2135	*196	*2605	177	4774	30258
53 Rent paid on business property...	581050	*2558	*5827	*34654	*14135	*19752	28640	*8275	11800	*7748	9879	51094	386688
54 Taxes paid.....	507517	*11856	12004	48095	*8102	16604	28164	*8198	14592	*10203	8972	59691	281037
55 Interest paid.....	1022896	*3706	*2037	*3599	*1582	*7726	6514	*2325	7396	*12427	41489	109333	824762
56 Contributions or gifts.....	97235	13	*808	*14	-	*125	*273	*1	*3044	*506	636	3694	88120
57 Amortization.....	129218	*8731	*87	*872	*65	*51	1298	*635	5082	*2741	4888	41587	63183
58 Depreciation.....	460103	*1078	*3113	*11644	*6580	*5290	14253	*3878	5670	*10017	15082	76278	307220
59 Depletion.....	3	-	-	-	-	-	-	-	-	-	1	2	-
60 Advertising.....	1660515	*447	*122	*879	-	*1228	12625	*2803	5738	*3066	15364	77310	1540932
61 Pension, prof sh, stock, annuity.	174666	*71	*12172	*28141	-	*18885	11127	*960	5168	*1225	8481	13604	74832
62 Employee benefit programs.....	353078	*591	*2427	*21269	*3602	*4575	5275	*2016	7548	*5286	7012	37109	256366
63 Net loss, noncapital assets.....	12228	*185	*594	-	-	-	*81	-	*677	*52	381	1264	8995
64 Other deductions.....	6854566	*24830	86612	190402	*36401	117559	274661	*82372	112885	*172303	258699	1000494	4497349
65 Total receipts less total deducts..	3117691	*245548	80347	88301	*58852	68275	284543	*133908	202717	*27883	92664	322271	1512381
Constructive taxable income from													
66 related foreign corporations.....	43939	116	-	-	-	-	-	-	-	2539	5742	221	35321
67 Net income, total.....	3140020	*245657	80347	88301	*58269	68222	283291	*133908	200864	*30040	97715	319738	1533667
68 Net income, Form 1120-A.....	*6320	-	*88	*6233	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*185556	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	810816	*42580	*57603	*77508	*53276	*62301	261676	*119104	*111919	-	10697	11524	2629
71 Statutory special deductions, total	191223	*1381	*16331	*5745	-	-	*9021	*3237	*24821	*3132	5152	66261	56141
72 Net operating loss deduction....	158727	*1373	*16331	*5745	-	-	*7628	*3237	*24674	*3132	4734	64470	27403
73 Dividends received deduction....	32496	8	-	-	-	-	*1393	-	*147	-	418	1791	28738
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2200927	*263971	*6413	*5048	*4993	*5921	*12593	*11567	64124	*26908	81866	242624	1474897
76 Income tax before credits, total...	769927	*92491	*2087	*757	*1031	*1195	3743	*4063	22439	*9260	28681	85852	518328
77 Regular tax.....	763493	*92259	*962	*757	*1031	*1195	*3733	*4049	21860	*9181	28359	84332	515774
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	9	-	-	-	-	-	-	-	-	-	-	-	9
80 Alternative minimum tax.....	3570	9	*1125	-	-	-	*9	-	*514	58	231	1181	445
81 Environmental tax.....	2855	*222	-	-	-	-	*1	*14	*65	*22	91	340	2100
82 Foreign tax credit.....	22490	-	-	-	-	-	-	-	-	1015	6024	84	15366
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	14077	-	-	-	-	-	-	-	-	-	-	-0	14077
85 General business credit.....	1414	-	-	-	-	-	-	-	*21	-	-	474	919
86 Prior year minimum tax credit....	585	-	-	-	-	-	-	-	-	123	-	126	337
87 Income tax after credits, total....	731361	*92491	*2087	*757	*1031	*1195	3743	*4063	22418	*8122	22657	85168	487630

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

	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	
MAJOR GROUP 48														
RETURNS WITH NET INCOME														
1	Number of returns.....	5270	505	1117	157	236	357	1201	366	309	220	143	200	459
2	Total assets.....	3031500474	-	26848	27169	87089	258036	2847465	2598953	4990628	7923063	10482217	32345722	2969913285
3	Cash.....	21618573	-	9565	11677	36584	112104	712632	484666	635464	684778	468231	986301	17476572
4	Notes and accounts receivable....	159642677	-	358	949	4821	25713	144556	89811	298195	394750	568170	1874366	156240987
5	Less: Allowance for bad debts..	1354754	-	-	-	-	-	*281	*422	*1569	3175	11644	9531	1328131
6	Inventories.....	2129665	-	-	-	-	-	*61	*410	*777	*11679	81	2513	2114145
7	U.S. govt. obligations, total....	262095654	-	*36	*1607	10762	31800	663216	642717	1200413	1729314	2659331	7820569	247335887
8	Tax-exempt securities.....	296389871	-	-	-	-	*1519	142665	170961	520616	838636	1255763	4730884	288728827
9	Other current assets.....	184564491	-	3625	8307	21557	37474	320467	334281	655607	1013889	1194678	2974197	178000410
10	Loans to stockholders.....	2701088	-	*1344	-	-	*998	*2674	*3281	*224	*43141	590	4584	2644252
11	Mortgage and real estate loans...	189254068	-	-	*148	*628	*875	23683	15337	63300	130808	174364	554403	188290522
12	Other investments.....	1534691499	-	6051	3214	9206	31002	663280	697197	1316631	2475816	3435907	11690471	1514362724
13	Depreciable assets.....	51798355	-	*27878	-	*738	5389	119571	50960	134663	159061	284398	778506	50237191
14	Less: Accumulated depreciation	12062464	-	*24570	-	*10	2294	50514	15358	56833	49552	97132	232183	11534018
15	Depletable assets.....	369988	-	-	-	-	-	*174	-	-	9645	-	-	360170
16	Less: Accumulated depletion...	159612	-	-	-	-	-	*122	-	-	8710	-	-	150781
17	Land.....	2050553	-	-	-	-	*471	7976	*1154	*2652	29612	10237	43047	1955404
18	Intangible assets (Amortizable)...	9524757	-	*747	-	*7	*369	4409	*7931	*22941	8023	30319	98129	9351883
19	Less: Accumulated amortization	2736799	-	*485	-	-	*53	3651	*1665	*1149	4385	7496	43659	2674258
20	Other assets.....	330982863	-	2299	1267	2796	12668	96670	117692	198695	459733	516420	1073126	328501498
21	Total liabilities.....	3031500474	-	26848	27169	87089	258036	2847465	2598953	4990628	7923063	10482217	32345722	2969913285
22	Accounts payable.....	38782262	-	*4109	*52	*206	4715	72471	38823	188180	120091	141118	748387	37464110
23	Mort, notes, and bonds under 1 yr	57898936	-	*590	-	*17	*9702	*3136	*3851	*15858	87990	54083	156851	57566858
24	Other current liabilities.....	551642502	-	4120	7954	17835	81690	944801	958810	1864947	3200139	4209007	12660020	527693180
25	Loans from stockholders.....	8290177	-	*341	-	-	*1023	*4756	*5569	*4145	*13877	5028	16562	8238876
26	Mort, notes, bonds, 1 yr or more.	71758237	-	-	-	*79	*992	59224	34480	71423	97761	124307	342891	71027080
27	Other liabilities.....	1697582819	-	5706	8641	30013	36242	434497	473884	1207250	1649009	2603286	8636426	1682497865
28	Net worth.....	605545541	-	11982	10522	38940	123672	1328581	1083535	1638826	2754196	3345388	9784584	585425316
29	Capital stock.....	29445421	-	1749	1606	7855	20173	149202	147973	249312	311937	313922	644817	27596875
30	Paid-in or capital surplus.....	231412007	-	6850	675	5863	52726	159148	250859	487884	704737	662792	2985507	226094965
31	Retained earnings, appropriated.	54524947	-	*0	*480	206	462	27598	14744	44769	153703	51745	270408	53960833
32	Retained earnings-unappropriated	298973823	-	3541	7761	24787	52985	997687	673367	881499	1607741	2335528	5980991	286407935
33	Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Less: Cost of treasury stock...	8810657	-	*158	-	*-229	*2674	5055	*3408	24640	23921	18598	97139	8635293
35	Total receipts.....	878026240	6499968	41204	17893	45184	130644	1813014	1955175	3469459	4181442	6246502	16188144	837437612
36	Business receipts.....	637946202	4781645	37963	14141	37180	110184	1397520	1393550	3051473	3511504	5366171	13604885	604639985
37	Interest.....	138624439	1314450	405	1319	3730	10826	126424	106998	214557	323154	425123	1335196	137462257
38	Interest on govt. obligations....	8448856	23379	-	-	-	*86	6851	9835	19816	42211	57651	203388	8085638
39	Rents.....	10257679	12947	-	-	*59	*77	4176	1652	7082	19051	14992	31881	10165762
40	Royalties.....	67635	166	-	-	-	*0	-	*1	-	322	-	278	66867
41	Net S-T cap gain less net LT loss	5448846	78018	*2	*0	*13	*35	3033	2860	4957	9316	17522	46135	5286955
42	Net L-T cap gain less net ST loss	10375007	81406	*-0	*120	*129	*137	4294	7590	29523	26281	43947	162969	10018611
43	Net gain, noncapital assets.....	516690	*51	-	-	-	*103	*146	*14977	*105	388	2154	498767	-
44	Dividends, domestic corporations.	4633259	32269	*16	*82	*27	295	5293	11744	16674	24626	23863	77115	4441255
45	Dividends, foreign corporations..	1034779	425	-	-	-	48	*110	*93	*64	1382	2514	1030142	-
46	Other receipts.....	60672849	175212	2818	2231	4046	9003	265271	420689	110305	224810	295462	721629	58441374
47	Total deductions.....	821407850	5628399	35566	12899	35019	106987	1590986	1730908	3104914	3632390	5704888	14650407	785174487
48	Cost of goods.....	465584910	2384314	2544	4291	10953	35713	576433	785362	1880606	1666352	2806459	8773606	446661277
49	Compensation of officers.....	2526900	*10123	*7704	-	*5	2663	27967	12071	31386	53071	46023	120669	2215218
50	Salaries and wages.....	52096666	206723	*5675	*693	*2443	13712	183362	219781	266599	390876	712384	1712786	48381631
51	Repairs.....	397451	*814	*99	-	-	*178	3464	835	2992	2460	4581	9571	372457
52	Bad debts.....	1868823	8102	*2	-	*2	-	438	575	5226	5440	13560	30897	1804582
53	Rent paid on business property...	5142705	22282	*1417	*0	*13	1668	32997	20823	24444	32797	41064	107827	4857374
54	Taxes paid.....	14825820	85588	2069	133	678	2738	30166	115521	69142	100543	126495	343173	13949573
55	Interest paid.....	19203906	21337	*35	*12	51	259	7506	7172	8593	24763	19298	57720	19057159
56	Contributions or gifts.....	271260	*569	*20	-	-	*7	440	259	661	696	2215	7383	259010
57	Amortization.....	3937133	36822	490	92	238	189	7070	4542	15686	22674	29430	98318	3721583
58	Depreciation.....	8163370	22034	*1882	-	*37	927	8952	3727	13519	19708	30718	91393	7970475
59	Depletion.....	35949	-	*7	-	-	-	-	-	-	513	-	3	35425
60	Advertising.....	1961916	2990	*346	-	*1	252	7135	1429	9676	11149	21339	50167	1857433
61	Pension, prof sh, stock, annuity.	2843907	3431	*1196	-	-	*5	3579	1990	5578	7834	14685	56929	2748679
62	Employee benefit programs.....	5307454	18437	*1160	-	-	481	15792	20037	19225	24527	42616	520092	4645089
63	Net loss, noncapital assets.....	218471	*562	*187	-	-	-	*1212	*349	*170	2336	324	4944	208387
64	Other deductions.....	237021208	2804270	10733	7678	20598	48196	684474	536433	751412	1269650	1793698	2664929	22629137
65	Total receipts less total deducts..	56618391	871570	5638	4994	10165	23657	222028	224267	364545	549052	541614	1537737	52263125
Constructive taxable income from														
66	related foreign corporations....	1795125	31139	-	-	-	-	-	-	-	*323	28	3758	1759876
67	Net income, total.....	49964660	879330	5638	4994	10165	23570	215177	214433	344728	507165	483990	1338107	45937363
68	Net income, Form 1120-A.....	*323	*323	-	-	-	-	-	-	-	-	-	-	-
69	Net income, Form 1120-F.....	*274	*274	-	-	-	-	-	-	-	-	-	-	-
70	Net income, Form 1120S.....	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Statutory special deductions, total	6233400	26017	2510	3214	5961	11627	66678	70542	111335	97616	74289	383645	5379966
72	Net operating loss deduction....	3281689	4327	1663	1157	1997	4838	24117	30643	54364	47562	33025	287555	2790441
73	Dividends received deduction....	2666890	19881	*11	*55	*17	202	3426	7291	11403	15294	16181	46591	2546539
74	Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Income subject to tax.....	45157226	854538	3128	1781	4204	11954	149939	144161	233511	409743	410811	950059	41983397
76	Income tax before credits, total...	16346027	297149	475	311	837	3511	47657	50978	83901	143090	143029	335613	15239477
77	Regular tax.....	15735632	296005	475	274	655	2257	43118	48295	78018	139681	141003	321616	14664236
78	Personal holding company tax....	*232	-	-	-	-	-	-	-	-	*232	-	-	-
79	Recapture taxes.....	37	-	-	-	-	-	-	-	-	-	-	-	37
80	Alternative minimum tax.....	538764	*97	-	*37	182	1254	4598	2673	5814	2951	2059	11982	507117
81	Environmental tax.....	66797	1015	-	-	-	-	*3	10	69	283	334	1224	63858
82	Foreign tax credit.....	1272181	15233	-	-	-	-	*4	*3	*14	*8	62	1063	1255795
83	U.S. Possessions tax credit.....	-												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	1390	***	***	113	171	128	276	103	96	57	36	56	199
2 Total assets.....	2017429372	***	***	19034	62691	88409	694239	729499	1564998	2121766	2595300	9288970	2000259313
3 Cash.....	9297248	***	***	7473	27964	29327	113792	89663	137878	73361	62031	182952	8571256
4 Notes and accounts receivable....	97618710	***	***	949	4309	8703	24556	15195	19544	9416	9779	111872	97414176
5 Less: Allowance for bad debts.....	1067225	***	***	-	-	-	-	-	-	18	-	-	1067207
6 Inventories.....	1526049	***	***	-	-	-	-	*410	-	70	-	627	1524942
7 U.S. govt. obligations, total....	132459285	***	***	*938	*3554	9497	201761	232044	489122	515532	637740	2284170	128084892
8 Tax-exempt securities.....	137912965	***	***	-	-	*228	27793	61078	88071	183614	237056	931231	136383894
9 Other current assets.....	72778354	***	***	6831	19672	26015	138540	50608	164805	133295	136809	475335	71623443
10 Loans to stockholders.....	298825	***	***	-	-	-	-	*3281	-	*1180	-	-	294364
11 Mortgage and real estate loans...	164928430	***	***	*148	*628	*547	10825	14390	46360	106603	155210	515463	164078256
12 Other investments.....	1100992205	***	***	*1803	4404	5729	132629	202621	499427	983795	1108555	4114283	1093938744
13 Depreciable assets.....	17553881	***	***	-	*3	*4	2405	3973	17836	30977	25805	96445	17376433
14 Less: Accumulated depreciation	4065113	***	***	-	-	-	-	*75	*1839	*7378	124	11789	4043907
15 Depletable assets.....	314946	***	***	-	-	-	-	-	-	9645	-	-	305301
16 Less: Accumulated depletion...	137259	***	***	-	-	-	-	-	-	8710	-	-	128549
17 Land.....	548331	***	***	-	-	-	-	-	-	3181	429	9414	535307
18 Intangible assets (Amortizable)...	5644296	***	***	-	-	-	-	-	*208	250	-	1754	5642084
19 Less: Accumulated amortization	1770182	***	***	-	-	-	-	-	-	100	-	-	1770082
20 Other assets.....	282595626	***	***	893	2158	8360	41938	56313	103584	87056	222010	577213	281495964
21 Total liabilities.....	2017429372	***	***	19034	62691	88409	694239	729499	1564998	2121766	2595300	9288970	2000259313
22 Accounts payable.....	18190108	***	***	-	-	-	-	*23	-	*383	149	5625	18183928
23 Mort, notes, and bonds under 1 yr	42103822	***	***	-	-	-	-	-	*2624	-	-	13630	42087568
24 Other current liabilities.....	154807615	***	***	2617	5417	5096	40308	39828	80939	152363	148800	592090	153738589
25 Loans from stockholders.....	4975318	***	***	-	-	-	-	-	-	176	-	45	4975096
26 Mort, notes, bonds, 1 yr or more.	41247149	***	***	-	-	-	-	-	*18180	915	2484	14007	41211562
27 Other liabilities.....	1475522685	***	***	8282	29808	32061	336879	345987	890256	1182714	1821863	6965883	1463905563
28 Net worth.....	280582676	***	***	8135	27466	51252	317053	343661	572999	785215	622004	1697689	276157007
29 Capital stock.....	14669991	***	***	868	6813	7883	47207	49283	66444	77372	87758	185839	14140145
30 Paid-in or capital surplus.....	140136892	***	***	530	3234	5013	37284	73321	111210	138813	171660	448080	139147549
31 Retained earnings, appropriated.	29524267	***	***	*52	206	462	9957	10666	32869	69664	33563	127069	29239758
32 Retained earnings-unappropriated	100513998	***	***	6686	16911	39358	224009	213799	374845	513450	335953	942025	97847339
33 Retained earnings (S CORP).....	-	***	***	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock..	4262471	***	***	-	*-301	*1464	*1405	*3408	*12370	*14083	6930	5324	4217783
35 Total receipts.....	501296776	***	***	15941	37809	53965	478277	392451	708882	977339	1701194	3302136	490512686
36 Business receipts.....	323687856	***	***	12840	32207	44722	291348	248215	567336	740855	1444415	2441056	316039951
37 Interest.....	106019293	***	***	909	2688	4365	42424	38621	81702	104100	145600	506551	104062707
38 Interest on govt. obligations....	1039785	***	***	-	-	-	578	1854	2512	4938	2883	6614	1018851
39 Rents.....	8778830	***	***	-	-	-	*450	*712	*721	3385	7850	11002	8742362
40 Royalties.....	59170	***	***	-	-	-	*-0	*-0	-	322	-	7	58841
41 Net S-T cap gain less net LT loss	3997997	***	***	-	*13	*1	652	2449	1039	3956	4216	6358	3938413
42 Net L-T cap gain less net ST loss	6041322	***	***	*4	*85	*3	990	3408	11070	10870	7160	31248	5936318
43 Net gain, noncapital assets.....	230318	***	***	-	-	-	-	*119	1	*-0	2	591	229557
44 Dividends, domestic corporations.	2496232	***	***	*44	*8	*51	1553	8646	7342	7734	5044	15895	2444645
45 Dividends, foreign corporations..	794368	***	***	-	-	-	*29	-	-	-	89	-	794250
46 Other receipts.....	48151606	***	***	2143	2809	4823	140251	88426	37159	101179	83935	282812	47246792
47 Total deductions.....	473238607	***	***	11811	29625	41029	399477	314845	601912	867893	1573993	3035844	463636463
48 Cost of goods.....	247034326	***	***	4058	9865	12271	133642	114257	207840	481311	437158	1458737	242806152
49 Compensation of officers.....	907517	***	***	-	-	-	*510	*2373	*2457	*3929	502	2989	894757
50 Salaries and wages.....	11450518	***	***	-	-	-	-	*15	*42	*6016	707	4913	11436086
51 Repairs.....	130826	***	***	-	-	-	*4	*345	*741	*741	348	1560	127755
52 Bad debts.....	1172534	***	***	-	*2	-	*50	*13	*736	*80	326	641	1162853
53 Rent paid on business property...	2369878	***	***	-	*3	2	587	1686	3624	3284	3135	15986	2341020
54 Taxes paid.....	5849765	***	***	119	487	631	3897	3767	13438	20393	14489	55671	5717483
55 Interest paid.....	13648141	***	***	*12	*39	*47	829	*725	*2102	7392	2985	8376	13618972
56 Contributions or gifts.....	58665	***	***	-	-	-	*1	*48	-	*82	96	2611	55771
57 Amortization.....	3217410	***	***	89	232	174	4307	4247	13415	20308	21831	84679	3034133
58 Depreciation.....	4398443	***	***	-	*13	*4	175	715	1408	2328	2796	12801	4369126
59 Depletion.....	21261	***	***	-	-	-	-	-	-	513	-	1	20747
60 Advertising.....	955031	***	***	-	*-0	*10	568	142	754	614	2958	17113	932767
61 Pension, prof sh, stock, annuity.	1551383	***	***	-	-	*5	614	820	2769	2010	3861	18432	1519689
62 Employee benefit programs.....	1102645	***	***	-	-	-	*326	*1658	*638	*506	620	2102	1096692
63 Net loss, noncapital assets.....	93478	***	***	-	-	-	-	-	*63	1836	47	44	91471
64 Other deductions.....	179276787	***	***	7533	18984	27884	253966	184036	352627	316550	1082134	1349187	174410987
65 Total receipts less total deducts..	28058170	***	***	4130	8185	12936	78800	77606	106970	109446	127201	266292	26876223
Constructive taxable income from													
66 related foreign corporations.....	313034	***	***	-	-	-	-	-	-	-	-	-	313034
67 Net income, total.....	27331419	***	***	4130	8185	12936	78221	75752	104458	104507	124317	259677	26170406
68 Net income, Form 1120-A.....	-	***	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	2479279	***	***	2793	5391	8006	42792	39602	55061	41437	34317	62044	2182015
72 Net operating loss deduction.....	938225	***	***	763	1439	*1387	2894	1870	*4757	*3186	6998	6940	905795
73 Dividends received deduction....	1262878	***	***	*28	*4	*32	763	5124	4736	3490	2272	7585	1237863
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	26396196	***	***	1337	2794	4942	36871	36419	49454	62905	90014	197570	25529660
76 Income tax before credits, total...	9289393	***	***	236	507	1237	13260	14563	19089	23683	32222	68004	8982007
77 Regular tax.....	9215604	***	***	203	428	841	10718	12227	16779	21502	31230	66934	8920718
78 Personal holding company tax....	-0	***	***	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	35	***	***	-	-	-	-	-	-	-	-	-	35
80 Alternative minimum tax.....	34060	***	***	*33	79	396	2605	2330	2291	2131	904	828	22391
81 Environmental tax.....	35312	***	***	-	-	-	1	6	18	50	88	187	34503
82 Foreign tax credit.....	605674	***	***	-	-	-	*4	-	*1	*1	16	22	605318
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	14869	***	***	-	-	-	-	-	-	-	-	-	14869
85 General business credit.....	114818	***	***	-	-	-	-	-	-	562	-	39	114133
86 Prior year minimum tax credit.....	83679	***	***	*5	*16	*31	180	*5	*272	123	484	1549	80670
87 Income tax after credits, total....	8470353	***	***	231	492	1206	13077	14559	18815	22998	31722	66394	8167017

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, 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	Size of Total Assets											
		Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	1290	***	***	113	166	128	259	103	***	***	***	48	149
2 Total assets.....	1194041819	***	***	19034	60199	88409	638912	729499	***	***	***	7858079	1179037677
3 Cash.....	4786937	***	***	7473	27268	29327	107225	89663	***	***	***	150670	4107412
4 Notes and accounts receivable....	75276402	***	***	949	4309	8703	24556	15195	***	***	***	111521	75087942
5 Less: Allowance for bad debts.....	914117	***	***	-	-	-	-	-	***	***	***	-	914098
6 Inventories.....	988675	***	***	-	-	-	-	*410	***	***	***	627	987568
7 U.S. govt. obligations, total....	68532630	***	***	*938	*3554	9497	190129	232044	***	***	***	2111654	64498558
8 Tax-exempt securities.....	87636825	***	***	-	-	*228	21908	61078	***	***	***	741075	86380009
9 Other current assets.....	40806144	***	***	6831	19560	26015	128906	50608	***	***	***	441291	39727801
10 Loans to stockholders.....	236099	***	***	-	-	-	-	*3281	***	***	***	-	231638
11 Mortgage and real estate loans...	79844851	***	***	*148	*159	*547	10427	14390	***	***	***	381001	79161793
12 Other investments.....	667524991	***	***	*1803	3188	5729	112126	202621	***	***	***	3324732	661590185
13 Depreciable assets.....	12656748	***	***	-	*3	*4	2390	3973	***	***	***	78972	12512823
14 Less: Accumulated depreciation	3337205	***	***	-	-	-	-	*75	***	***	***	11789	3317838
15 Depletable assets.....	314613	***	***	-	-	-	-	-	***	***	***	-	304968
16 Less: Accumulated depletion...	137259	***	***	-	-	-	-	-	***	***	***	-	128549
17 Land.....	360275	***	***	-	-	-	-	-	***	***	***	9205	347460
18 Intangible assets (Amortizable)...	2837496	***	***	-	-	-	-	-	***	***	***	1754	2835492
19 Less: Accumulated amortization	704103	***	***	-	-	-	-	-	***	***	***	-	704003
20 Other assets.....	157331818	***	***	893	2158	8360	41246	56313	***	***	***	517367	156328516
21 Total liabilities.....	1194041819	***	***	19034	60199	88409	638912	729499	***	***	***	7858079	1179037677
22 Accounts payable.....	12118560	***	***	-	-	-	-	*23	***	***	***	5625	12112380
23 Mort, notes, and bonds under 1 yr	14726794	***	***	-	-	-	-	-	***	***	***	13630	14710540
24 Other current liabilities.....	113014108	***	***	2617	5397	5096	39590	39828	***	***	***	490076	112063211
25 Loans from stockholders.....	4950620	***	***	-	-	-	-	-	***	***	***	31	4950412
26 Mort, notes, bonds, 1 yr or more.	34249018	***	***	-	-	-	-	-	***	***	***	14007	34231611
27 Other liabilities.....	807691730	***	***	8282	28830	32061	293520	345987	***	***	***	5800875	797824878
28 Net worth.....	207290990	***	***	8135	25972	51252	305802	343661	***	***	***	1533834	203144645
29 Capital stock.....	13403841	***	***	868	6813	7883	47199	49283	***	***	***	185828	12874057
30 Paid-in or capital surplus.....	108597311	***	***	530	2031	5013	34706	73321	***	***	***	444584	107615360
31 Retained earnings, appropriated.	14347049	***	***	*52	201	462	9781	10666	***	***	***	112353	14091323
32 Retained earnings-unappropriated	75193064	***	***	6686	16626	39358	215521	213799	***	***	***	796393	72769492
33 Retained earnings (S CORP).....	-	***	***	-	-	-	-	-	***	***	***	-	-
34 Less: Cost of treasury stock...	4250274	***	***	-	*-301	*1464	*1405	*3408	***	***	***	5324	4205587
35 Total receipts.....	302248612	***	***	15941	37638	53965	469537	392451	***	***	***	2764149	292837975
36 Business receipts.....	200908545	***	***	12840	32166	44722	287590	248215	***	***	***	2030774	194175582
37 Interest.....	60238726	***	***	909	2557	4365	39197	38621	***	***	***	414097	58547021
38 Interest on govt. obligations....	782101	***	***	-	-	-	564	1854	***	***	***	5655	762350
39 Rents.....	2981443	***	***	-	-	-	*450	*712	***	***	***	8296	2957615
40 Royalties.....	40567	***	***	-	-	-	*0	*0	***	***	***	7	40238
41 Net S-T cap gain less net LT loss	1547461	***	***	-	*13	*1	650	2449	***	***	***	6130	1503249
42 Net L-T cap gain less net ST loss	2955659	***	***	*4	*85	*3	840	3408	***	***	***	30053	2885350
43 Net gain, noncapital assets.....	129650	***	***	-	-	-	-	*119	***	***	***	398	129129
44 Dividends, domestic corporations.	1426954	***	***	*44	*8	*51	1416	8646	***	***	***	13537	1381496
45 Dividends, foreign corporations..	772465	***	***	-	-	-	*29	-	***	***	***	-	772347
46 Other receipts.....	30465041	***	***	2143	2809	4823	138800	88426	***	***	***	255203	29683597
47 Total deductions.....	286981537	***	***	11811	29539	41029	391840	314845	***	***	***	2529986	278601682
48 Cost of goods.....	145535957	***	***	4058	9849	12271	130613	114257	***	***	***	1198539	141928338
49 Compensation of officers.....	442634	***	***	-	-	-	*125	*2373	***	***	***	2989	430755
50 Salaries and wages.....	7951801	***	***	-	-	-	-	*15	***	***	***	4913	7937374
51 Repairs.....	83723	***	***	-	-	-	*4	*345	***	***	***	1042	81170
52 Bad debts.....	934628	***	***	-	*2	-	*50	*13	***	***	***	535	925062
53 Rent paid on business property...	1362169	***	***	-	-	2	441	1686	***	***	***	12250	1338549
54 Taxes paid.....	3647105	***	***	119	486	631	3724	3767	***	***	***	43957	3539180
55 Interest paid.....	8350063	***	***	*12	*39	*47	809	*725	***	***	***	6932	8328202
56 Contributions or gifts.....	40168	***	***	-	-	-	*1	*48	***	***	***	2606	37284
57 Amortization.....	1810173	***	***	89	232	174	3873	4247	***	***	***	73392	1648262
58 Depreciation.....	2370065	***	***	-	*13	*4	151	715	***	***	***	9269	2348934
59 Depletion.....	17969	***	***	-	-	-	-	-	***	***	***	1	17454
60 Advertising.....	591352	***	***	-	*-0	*10	567	142	***	***	***	16257	570095
61 Pension, prof sh, stock, annuity.	949050	***	***	-	-	*5	*392	820	***	***	***	13959	923385
62 Employee benefit programs.....	675504	***	***	-	-	-	*309	*1658	***	***	***	1594	670577
63 Net loss, noncapital assets.....	67919	***	***	-	-	-	-	-	***	***	***	44	65927
64 Other deductions.....	112151256	***	***	7533	18919	27884	250780	184036	***	***	***	1141710	107811134
65 Total receipts less total deducts..	15267074	***	***	4130	8099	12936	77698	77606	***	***	***	234163	14236293
66 Constructive taxable income from related foreign corporations.....	293914	***	***	-	-	-	-	-	***	***	***	-	293914
67 Net income, total.....	14778888	***	***	4130	8099	12936	77134	75752	***	***	***	228508	13767857
68 Net income, Form 1120-A.....	-	***	***	-	-	-	-	-	***	***	***	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	***	***	***	-	-
70 Net income, Form 1120S.....	-	***	***	-	-	-	-	-	***	***	***	-	-
71 Statutory special deductions, total	1905961	***	***	2793	5315	8006	42045	39602	***	***	***	50305	1634770
72 Net operating loss deduction.....	674350	***	***	763	1377	*1387	2735	1870	***	***	***	6890	643295
73 Dividends received deduction....	989609	***	***	*28	*4	*32	687	5124	***	***	***	6407	966715
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	***	***	***	-	-
75 Income subject to tax.....	14119153	***	***	1337	2785	4942	36530	36419	***	***	***	178142	13376503
76 Income tax before credits, total...	4979435	***	***	236	506	1237	13163	14563	***	***	***	61311	4715746
77 Regular tax.....	4924036	***	***	203	426	841	10664	12227	***	***	***	60325	4672049
78 Personal holding company tax....	-	***	***	-	-	-	-	-	***	***	***	-	-
79 Recapture taxes.....	-	***	***	-	-	-	-	-	***	***	***	-	-
80 Alternative minimum tax.....	31127	***	***	*33	79	396	2562	2330	***	***	***	763	20092
81 Environmental tax.....	19165	***	***	-	-	-	1	6	***	***	***	170	18488
82 Foreign tax credit.....	518725	***	***	-	-	-	*4	-	***	***	***	21	518420
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	***	***	***	-	-
84 Nonconventional source fuel credit.	13401	***	***	-	-	-	-	-	***	***	***	-	13401
85 General business credit.....	54756	***	***	-	-	-	-	-	***	***	***	14	54096
86 Prior year minimum tax credit.....	27160	***	***	*5	*16	*31	173	*5	***	***	***	940	24766
87 Income tax after credits, total....	4365392	***	***	231	490	1206	12987	14559	***	***	***	60337	4105062

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	100	***	-	-	*5	**	*17	**	***	***	***	8	50
2 Total assets.....	823387553	-	-	-	*2492	**	*55327	**	***	***	***	1430891	821221635
3 Cash.....	4510311	-	-	-	*696	-	*6568	**	***	***	***	32283	4463844
4 Notes and accounts receivable....	22342308	-	-	-	-	-	*-0	-	***	***	***	351	22326235
5 Less: Allowance for bad debts.....	153108	-	-	-	-	-	-	-	***	***	***	-	153108
6 Inventories.....	537374	-	-	-	-	-	-	-	***	***	***	-	537374
7 U.S. govt. obligations, total....	63926655	-	-	-	-	-	*11632	**	***	***	***	172516	63586334
8 Tax-exempt securities.....	50276140	-	-	-	-	-	*5885	**	***	***	***	190156	50003885
9 Other current assets.....	31972211	-	-	-	*113	**	*9633	**	***	***	***	34044	31895642
10 Loans to stockholders.....	62726	-	-	-	-	-	-	-	***	***	***	-	62726
11 Mortgage and real estate loans...	85083579	-	-	-	*469	**	*398	-	***	***	***	134462	84916463
12 Other investments.....	433467214	-	-	-	*1215	**	*20503	**	***	***	***	789550	432348559
13 Depreciable assets.....	4897133	-	-	-	-	-	*15	-	***	***	***	17473	4863610
14 Less: Accumulated depreciation	727908	-	-	-	-	-	-	-	***	***	***	-	726069
15 Depletable assets.....	333	-	-	-	-	-	-	-	***	***	***	-	333
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	***	***	***	-	-
17 Land.....	188056	-	-	-	-	-	-	-	***	***	***	210	187847
18 Intangible assets (Amortizable)..	2806800	-	-	-	-	-	-	-	***	***	***	-	2806592
19 Less: Accumulated amortization	1066079	-	-	-	-	-	-	-	***	***	***	-	1066079
20 Other assets.....	125263808	-	-	-	-	-	*693	**	***	***	***	59846	125167449
21 Total liabilities.....	823387553	-	-	-	*2492	**	*55327	**	***	***	***	1430891	821221635
22 Accounts payable.....	6071548	-	-	-	-	-	-	-	***	***	***	-	6071548
23 Mort, notes, and bonds under 1 yr	27377028	-	-	-	-	-	-	-	***	***	***	-	27377028
24 Other current liabilities.....	41793507	-	-	-	*20	**	*718	**	***	***	***	102014	41675378
25 Loans from stockholders.....	24698	-	-	-	-	-	-	-	***	***	***	14	24683
26 Mort, notes, bonds, 1 yr or more.	6998131	-	-	-	-	-	-	-	***	***	***	-	6979951
27 Other liabilities.....	667830955	-	-	-	*979	**	*43358	**	***	***	***	1165007	666080685
28 Net worth.....	73291686	-	-	-	*1494	**	*11251	**	***	***	***	163855	73012362
29 Capital stock.....	1266150	-	-	-	-	-	*8	-	***	***	***	11	1266088
30 Paid-in or capital surplus.....	31539581	-	-	-	*1203	**	*2578	**	***	***	***	3496	31532189
31 Retained earnings, appropriated.	15177219	-	-	-	*5	**	*177	**	***	***	***	14716	15148435
32 Retained earnings-unappropriated	25320934	-	-	-	*286	**	*8488	**	***	***	***	145632	25077847
33 Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	***	***	***	-	-
34 Less: Cost of treasury stock..	12197	-	-	-	-	-	-	-	***	***	***	-	12197
35 Total receipts.....	199048165	***	-	-	*171	**	*8739	**	***	***	***	537986	197674711
36 Business receipts.....	122779311	***	-	-	*41	**	*3758	**	***	***	***	410282	121864368
37 Interest.....	45780566	***	-	-	*130	**	*3227	**	***	***	***	92454	45515686
38 Interest on govt. obligations....	257684	***	-	-	-	-	*15	**	***	***	***	960	256501
39 Rents.....	5797387	***	-	-	-	-	-	-	***	***	***	2706	5784747
40 Royalties.....	18602	-	-	-	-	-	-	-	***	***	***	-	18602
41 Net S-T cap gain less net LT loss	2450536	***	-	-	-	-	*2	**	***	***	***	228	2435163
42 Net L-T cap gain less net ST loss	3085664	***	-	-	-	-	*151	**	***	***	***	1195	3050968
43 Net gain, noncapital assets.....	100669	***	-	-	-	-	-	-	***	***	***	193	100428
44 Dividends, domestic corporations.	1069277	***	-	-	-	-	*137	-	***	***	***	2358	1063149
45 Dividends, foreign corporations..	21903	-	-	-	-	-	-	-	***	***	***	-	21903
46 Other receipts.....	17686565	***	-	-	-	-	*1451	**	***	***	***	27610	17563194
47 Total deductions.....	186257070	***	-	-	*86	**	*7637	**	***	***	***	505858	185034781
48 Cost of goods.....	101498368	***	-	-	*16	**	*3029	**	***	***	***	260199	100877814
49 Compensation of officers.....	464883	-	-	-	-	-	*384	-	***	***	***	-	464003
50 Salaries and wages.....	3498717	***	-	-	-	-	-	-	***	***	***	-	3498712
51 Repairs.....	47103	-	-	-	-	-	-	-	***	***	***	518	46585
52 Bad debts.....	237906	-	-	-	-	-	-	-	***	***	***	106	237791
53 Rent paid on business property...	1007709	***	-	-	*3	-	*146	**	***	***	***	3736	1002471
54 Taxes paid.....	2202659	***	-	-	*2	**	*173	**	***	***	***	11714	2178303
55 Interest paid.....	5298078	***	-	-	-	-	*20	**	***	***	***	1444	5290770
56 Contributions or gifts.....	18497	-	-	-	-	-	-	-	***	***	***	5	18488
57 Amortization.....	1407237	***	-	-	-	-	*434	**	***	***	***	11287	1385871
58 Depreciation.....	2028378	***	-	-	-	-	*24	**	***	***	***	3533	2020192
59 Depletion.....	3292	-	-	-	-	-	-	-	***	***	***	-	3292
60 Advertising.....	363679	-	-	-	-	-	*1	-	***	***	***	856	362672
61 Pension, prof sh, stock, annuity.	602333	-	-	-	-	-	*223	-	***	***	***	4474	596303
62 Employee benefit programs.....	427140	-	-	-	-	-	*18	-	***	***	***	508	426115
63 Net loss, noncapital assets.....	25559	-	-	-	-	-	-	-	***	***	***	-	25544
64 Other deductions.....	67125532	***	-	-	*65	**	*3185	**	***	***	***	207477	66599853
65 Total receipts less total deducts..	12791095	***	-	-	*85	**	*1102	**	***	***	***	32129	12639930
Constructive taxable income from													
66 related foreign corporations.....	19121	-	-	-	-	-	-	-	***	***	***	-	19121
67 Net income, total.....	12552531	***	-	-	*85	**	*1087	**	***	***	***	31169	12402549
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	***	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	***	***	***	-	-
70 Net income, Form 1120S.....	-	-	-	-	-	-	-	-	***	***	***	-	-
71 Statutory special deductions, total	573318	***	-	-	*76	**	*747	**	***	***	***	11739	547245
72 Net operating loss deduction....	263875	-	-	-	*62	**	*160	**	***	***	***	50	262500
73 Dividends received deduction....	273269	***	-	-	-	-	*76	-	***	***	***	1178	271148
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	***	-	-
75 Income subject to tax.....	12277043	***	-	-	*9	-	*341	**	***	***	***	19429	12153156
76 Income tax before credits, total...	4309958	***	-	-	*1	-	*97	**	***	***	***	6692	4266261
77 Regular tax.....	4291567	***	-	-	*1	-	*53	**	***	***	***	6609	4248668
78 Personal holding company tax....	-	-	-	-	-	-	-	-	***	***	***	-	-
79 Recapture taxes.....	35	-	-	-	-	-	-	-	***	***	***	-	35
80 Alternative minimum tax.....	2933	-	-	-	-	-	*43	-	***	***	***	66	2299
81 Environmental tax.....	16147	***	-	-	-	-	-	-	***	***	***	18	16015
82 Foreign tax credit.....	86949	***	-	-	-	-	-	-	***	***	***	1	86899
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	***	***	***	-	-
84 Nonconventional source fuel credit.	1468	-	-	-	-	-	-	-	***	***	***	-	1468
85 General business credit.....	60062	-	-	-	-	-	-	-	***	***	***	25	60036
86 Prior year minimum tax credit.....	*56519	-	-	-	-	-	-	*7	**	***	***	609	55904
87 Income tax after credits, total....	4104960	***	-	-	*1	-	*90	-	***	***	***	6057	4061955

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1283	***	***	*7	*28	115	560	149	102	60	49	68	94
2 Total assets.....	342189662	***	***	*1401	*11208	86083	1271423	1065562	1658816	2151916	3686350	10588995	321666983
3 Cash.....	3487322	***	***	*600	*4239	41430	325035	241256	197930	302788	117522	417428	1838516
4 Notes and accounts receivable....	19549220	***	***	-	*512	5128	63479	51222	93335	146005	215107	616462	18357845
5 Less: Allowance for bad debts.....	65289	***	***	-	-	-	*129	*80	*803	*1419	7720	4176	50962
6 Inventories.....	18424	***	***	-	-	-	-	-	-	*19	-	1426	16978
7 U.S. govt. obligations, total....	54756526	***	***	-	*4977	15398	326372	296328	373730	501682	1261187	3115482	48861370
8 Tax-exempt securities.....	52563745	***	***	-	-	*967	97111	72707	298269	303582	519100	1655212	49616797
9 Other current assets.....	53648013	***	***	*135	*174	8211	92412	129127	212806	329098	430270	938505	51507274
10 Loans to stockholders.....	*979187	***	***	-	-	-	-	-	-	*122	-	7	979058
11 Mortgage and real estate loans...	15716234	***	***	-	-	*14	*4473	*44	*10911	*91	2028	34919	15663754
12 Other investments.....	121929657	***	***	*665	*190	12654	322969	247726	415055	493489	1026249	3456665	115953841
13 Depreciable assets.....	7775185	***	***	-	*736	2840	41408	19641	53933	17656	73830	287116	7277960
14 Less: Accumulated depreciation	923634	***	***	-	*10	1035	19521	9442	*22736	*2285	15498	65155	787952
15 Depletable assets.....	*35199	***	***	-	-	-	*174	-	-	-	-	-	35025
16 Less: Accumulated depletion...	*11764	***	***	-	-	-	*122	-	-	-	-	-	11642
17 Land.....	312015	***	***	-	-	*41	2955	*876	*1425	*6119	2839	10095	287665
18 Intangible assets (Amortizable)..	509883	***	***	-	-	*215	394	*34	*1034	*389	1324	24037	482457
19 Less: Accumulated amortization	233443	***	***	-	-	*22	265	*31	*677	*249	906	7899	233595
20 Other assets.....	12143183	***	***	-	*392	*241	14677	16156	24604	54829	61018	108873	11862394
21 Total liabilities.....	342189662	***	***	*1401	*11208	86083	1271423	1065562	1658816	2151916	3686350	10588995	321666983
22 Accounts payable.....	6628508	***	***	*11	*188	2487	27357	29431	126184	21985	42719	126716	6248485
23 Mort, notes, and bonds under 1 yr	2290283	***	***	-	-	-	*2522	-	*4945	*164	1263	21542	2259256
24 Other current liabilities.....	147890798	***	***	*324	*4878	34449	469608	600921	888326	1318968	2156339	6416808	135999847
25 Loans from stockholders.....	290667	***	***	-	-	-	*2918	*2610	-	-	3	3681	281369
26 Mort, notes, bonds, 1 yr or more.	4560349	***	***	-	*79	-	*1900	*17799	*4694	*16847	5002	18581	4495446
27 Other liabilities.....	91167233	***	***	*34	*191	*3978	36241	59382	168759	77656	269149	538526	90013291
28 Net worth.....	89361823	***	***	*1031	*5872	45168	730876	355419	465908	716296	1211874	3463141	82369289
29 Capital stock.....	794696	***	***	-	-	-	*4032	-	*20173	*241	12618	129133	628498
30 Paid-in or capital surplus.....	11682692	***	***	-	*1874	*8242	34260	*40980	147840	*101201	61753	227995	11057823
31 Retained earnings, appropriated.	15622836	***	***	*428	-	15097	15097	*4078	*2190	*62741	16827	55679	15465797
32 Retained earnings-unappropriated	61263103	***	***	*604	*3999	36925	677487	310362	295704	552113	1121377	3050395	55217913
33 Retained earnings (S CORP).....	-	***	***	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock..	1505	***	***	-	-	-	-	-	-	-	700	61	743
35 Total receipts.....	142809515	***	***	*126	*1648	36507	528021	733945	889878	1076068	1840622	4970499	132114168
36 Business receipts.....	119348191	***	***	-	*24	28785	381046	662152	752407	910615	1600508	4147866	110515491
37 Interest.....	14809539	***	***	*52	*478	3309	48949	43146	72391	88171	146489	437533	13796590
38 Interest on govt. obligations....	2416346	***	***	-	-	*69	5393	4905	10142	16141	25289	79695	2274510
39 Rents.....	564785	***	***	-	*59	*77	946	*650	*3309	*3351	3554	13366	539324
40 Royalties.....	*10	***	***	-	-	-	-	*1	-	-	-	3	7
41 Net S-T cap gain less net LT loss	382863	***	***	-	-	-	1418	*238	3066	*1564	5082	16651	322879
42 Net L-T cap gain less net ST loss	1498272	***	***	*66	-	*89	2624	3420	14837	7719	18433	95026	1321632
43 Net gain, noncapital assets.....	14544	***	***	-	-	-	*36	*19	*1	*91	33	1185	13178
44 Dividends, domestic corporations.	959777	***	***	-	-	*140	3173	1894	5984	7669	10733	30228	873907
45 Dividends, foreign corporations..	38860	***	***	-	-	-	*1	*12	*93	-	332	620	37801
46 Other receipts.....	2776326	***	***	*7	*1086	4039	84434	17507	27648	40748	30167	148327	2418850
47 Total deductions.....	132397813	***	***	*18	*1126	30868	447907	646088	776855	872894	1674220	4410193	123275455
48 Cost of goods.....	90310718	***	***	-	*1	17053	199160	349371	459565	502951	1017208	2711342	84924383
49 Compensation of officers.....	336019	***	***	-	*5	1264	5911	*3709	8523	*10131	13354	31789	261110
50 Salaries and wages.....	14105495	***	***	*0	*773	5404	99351	65586	98537	117422	283060	720539	12711440
51 Repairs.....	44190	***	***	-	-	*40	538	*235	*629	*185	351	566	41625
52 Bad debts.....	184886	***	***	-	-	-	*221	*214	*2484	*585	5405	8084	167893
53 Rent paid on business property...	713722	***	***	*0	*10	*108	6398	1377	5811	*4410	6012	28644	658097
54 Taxes paid.....	4093509	***	***	*0	*120	653	12728	18539	31085	22486	45850	124990	3823782
55 Interest paid.....	1022125	***	***	-	-	*22	1001	1971	*2923	*3364	1674	5568	1002726
56 Contributions or gifts.....	121361	***	***	-	-	*1	159	*33	*247	*53	872	1738	118255
57 Amortization.....	328446	***	***	-	-	*5	125	*156	*230	*171	1153	4744	321863
58 Depreciation.....	1133047	***	***	-	*25	180	1842	1652	5198	4135	8896	32208	1078244
59 Depletion.....	*23	***	***	-	-	-	-	-	-	-	-	-	15
60 Advertising.....	379359	***	***	-	*1	114	2314	530	3195	2393	3816	9862	356280
61 Pension, prof sh, stock, annuity.	317359	***	***	-	-	-	1050	*993	1288	*3115	3758	11700	295123
62 Employee benefit programs.....	1562573	***	***	-	-	*172	8145	1878	7978	*7204	16047	55135	1465969
63 Net loss, noncapital assets.....	21474	***	***	-	-	-	*38	-	*37	*160	75	1142	20023
64 Other deductions.....	17723508	***	***	*17	*191	5853	108927	199845	149124	194131	266689	662143	16028626
65 Total receipts less total deducts..	10411702	***	***	*108	*522	5640	80114	87857	113023	203174	166401	560305	8838713
Constructive taxable income from related foreign corporations.....	11314	***	***	-	-	-	-	-	-	-	1	437	10875
67 Net income, total.....	8006669	***	***	*108	*522	5571	74722	82952	102881	187033	141113	481048	6575079
68 Net income, Form 1120-A.....	-	***	***	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	***	***	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	-	***	***	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	2007443	***	***	*6	*200	1700	12505	18337	29731	14610	15588	201721	1694419
72 Net operating loss deduction.....	1409660	***	***	*6	*200	*1603	10240	17013	*25475	*9135	8072	178391	1159134
73 Dividends received deduction....	594050	***	***	-	-	*98	2265	1324	4256	5475	7480	21419	533499
74 Public utility div paid deduction	-	***	***	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5845874	***	***	*102	*322	3870	62216	64616	73210	172423	126537	280952	4724608
76 Income tax before credits, total...	2389376	***	***	*15	*30	896	18278	21936	27650	59221	43661	102882	1996557
77 Regular tax.....	2014180	***	***	*15	*30	783	16895	21697	24632	58772	43084	95997	1634467
78 Personal holding company tax.....	-	***	***	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	***	***	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	364672	***	***	-	-	*113	1382	*240	*3010	*388	498	6482	352533
81 Environmental tax.....	10589	***	***	-	-	-	-	-	*9	117	78	403	9566
82 Foreign tax credit.....	22493	***	***	-	-	-	-	*1	*13	-	21	111	22348
83 U.S. Possessions tax credit.....	-	***	***	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	9763	***	***	-	-	-	-	-	-	-	1	-	9762
85 General business credit.....	16950	***	***	-	-	-	-	-	-	-	24	90	16836
86 Prior year minimum tax credit.....	48773	***	***	-	-	-	561	*609	*253	*223	1798	3956	41374
87 Income tax after credits, total....	2291398	***	***	*15	*30	896	17717	21327	27385	58998	41817	98726	1906238

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

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	437	980	37	38	113	364	114	111	103	58	76	166
2 Total assets.....	671881440	-	20769	6734	13190	83544	881803	803891	1766814	3649380	4200567	12467757	647986989
3 Cash.....	8834003	-	7437	3603	4381	41347	273804	153747	299657	308628	288678	385921	7066801
4 Notes and accounts receivable....	42474747	-	*21	-	-	11883	56521	23394	185316	239330	343285	1146031	40468966
5 Less: Allowance for bad debts.....	222240	-	-	-	-	-	*152	*342	*766	*1738	3924	5355	209962
6 Inventories.....	585192	-	-	-	-	-	*61	-	*777	*11589	81	459	572225
7 U.S. govt. obligations, total....	74879843	-	-	*670	*2232	*6905	135083	114346	337561	712100	760404	2420917	70389626
8 Tax-exempt securities.....	105913161	-	-	-	-	*324	*17760	*37176	134276	351440	499607	2144441	102728136
9 Other current assets.....	58138125	-	*623	*1341	*1711	3248	89516	154546	277996	551495	627598	1560357	54869693
10 Loans to stockholders.....	1423076	-	*1344	-	-	*998	*2674	-	*224	*41840	590	4577	1370829
11 Mortgage and real estate loans...	8609404	-	-	-	-	*314	*8386	*903	*6029	*24114	17126	4021	8548511
12 Other investments.....	311769637	-	*5678	*746	*4613	12619	207681	246851	402150	998533	1301103	4119523	304470140
13 Depreciable assets.....	26469290	-	*27812	-	-	*2545	75758	*27346	62893	110428	184763	394946	25582798
14 Less: Accumulated depreciation	7073717	-	*24570	-	-	*1259	30993	*5841	32258	39888	81511	155238	6702159
15 Depletable assets.....	19844	-	-	-	-	-	-	-	-	-	-	-	19844
16 Less: Accumulated depletion...	10589	-	-	-	-	-	-	-	-	-	-	-	10589
17 Land.....	1190207	-	-	-	-	*430	*5021	*278	*1227	*20313	6969	23538	1132432
18 Intangible assets (Amortizable)...	3370578	-	*747	-	*7	*155	*4015	*7897	*21699	7385	28995	72338	3227341
19 Less: Accumulated amortization	733174	-	*485	-	-	*31	*3386	*1634	*472	4035	6590	35759	680781
20 Other assets.....	36244054	-	*2163	*374	*247	4067	40054	45223	70507	317848	233392	387040	35143140
21 Total liabilities.....	671881440	-	20769	6734	13190	83544	881803	803891	1766814	3649380	4200567	12467757	647986989
22 Accounts payable.....	13963646	-	*1164	*41	*18	2227	45114	9369	61996	97723	98250	616046	13031697
23 Mort, notes, and bonds under 1 yr	13504831	-	-	-	*17	*9702	*614	*3851	*8290	87825	52819	121679	13220034
24 Other current liabilities.....	248944089	-	2222	5012	7540	42145	434885	318062	895681	1728808	1903868	5651122	237954744
25 Loans from stockholders.....	3024192	-	*254	-	-	*1023	*1838	*2959	*4145	*13701	5025	12835	2982412
26 Mort, notes, bonds, 1 yr or more.	25950739	-	-	-	-	*992	*57323	*16681	*48548	79999	116821	310303	25320072
27 Other liabilities.....	130892901	-	*2291	*326	*13	*203	61377	68515	148235	388639	512273	1132018	128579011
28 Net worth.....	235601042	-	14839	1355	5602	27253	280652	384454	599919	1252685	1511509	4623754	226899020
29 Capital stock.....	13980735	-	1370	738	1041	12290	97964	98690	162696	234324	213546	239845	12828232
30 Paid-in or capital surplus.....	79592423	-	*5926	*146	*755	39471	87604	136558	228834	464724	429379	2309432	75889593
31 Retained earnings, appropriated.	9377844	-	-	-	-	-	*2544	-	*9710	*21297	1355	87659	9255279
32 Retained earnings-unappropriated	137196722	-	7695	471	3877	-23298	96191	149206	210950	542178	878198	1988571	133342683
33 Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock...	4546681	-	*153	-	*72	*1210	*3651	-	*12270	*9838	10968	91754	4416767
35 Total receipts.....	233919949	2776939	30103	1827	5726	40171	806716	828778	1870698	2128035	2704687	7915510	214810758
36 Business receipts.....	194910154	2615522	29878	*1301	*4949	*36677	725126	483182	1731730	1860034	2321247	7015964	178084544
37 Interest.....	17795607	112718	80	358	564	3152	35050	25232	60464	130883	133034	391112	16902960
38 Interest on govt. obligations....	4992725	*21622	-	-	-	*18	880	3075	7162	21131	29479	117080	4792278
39 Rents.....	914065	452	-	-	-	-	*2779	*290	*3052	12315	3588	7513	884076
40 Royalties.....	8455	166	-	-	-	-	-	-	-	-	-	269	8020
41 Net S-T cap gain less net LT loss	1067986	5154	-	*-0	-	*34	962	*173	*851	3796	8224	23126	1025664
42 Net L-T cap gain less net ST loss	2835412	*6813	-	*49	*45	*45	680	*762	3616	7692	18355	36695	2760661
43 Net gain, noncapital assets.....	271827	*3	-	-	-	-	*67	*8	*14975	*13	352	378	256031
44 Dividends, domestic corporations.	1177250	954	*14	*38	*18	*104	567	*1204	3349	9223	8085	30991	1122703
45 Dividends, foreign corporations..	201551	425	-	-	-	-	*18	*98	-	*64	962	1894	198090
46 Other receipts.....	9744917	13109	*131	*81	*151	*141	40586	314755	45499	82883	181360	290489	8775732
47 Total deductions.....	215771430	2649329	26732	*1071	*4269	35090	743602	769974	1726147	1891603	2456675	7204370	198262570
48 Cost of goods.....	128239866	888026	*113	*232	*1087	*6388	243631	321735	1213202	679090	1352093	4603527	118930742
49 Compensation of officers.....	1283365	*9900	*7704	-	-	*1399	21546	*5989	20405	39012	32167	85891	1059351
50 Salaries and wages.....	26540653	200886	*5346	*693	*1670	*8309	84012	154180	168063	267438	428617	987334	24234105
51 Repairs.....	222434	*782	*80	-	-	*138	*2922	*255	2321	1533	3882	7445	203706
52 Bad debts.....	511402	*268	*2	-	-	-	*167	*348	2006	4775	7829	22172	473836
53 Rent paid on business property...	2059105	*18876	*1417	-	-	*1558	26012	17760	15009	25104	31916	63196	1858256
54 Taxes paid.....	4882547	53170	*1823	*14	*71	*1453	13540	93215	24619	57665	66156	162513	4408307
55 Interest paid.....	4533640	*11834	-	-	*13	*190	5676	*4477	3567	14007	14639	43776	4435462
56 Contributions or gifts.....	91234	*512	*19	-	-	*6	*279	*178	414	562	1246	3034	84984
57 Amortization.....	391277	*2906	*413	*4	*5	*10	2638	*139	*2042	2195	6446	8895	365587
58 Depreciation.....	2631880	*12295	*1876	-	-	*743	6935	*1360	6912	13245	19025	46384	2523105
59 Depletion.....	14666	-	-	-	-	-	-	-	-	-	-	2	14664
60 Advertising.....	627526	*2032	*345	-	-	*128	4252	*757	5726	8142	14566	23192	568386
61 Pension, prof sh, stock, annuity.	975165	250	*864	-	-	-	*1915	*178	*1521	2708	7066	26796	933867
62 Employee benefit programs.....	2642237	*18287	*1160	-	-	*309	7321	16501	10609	16817	25950	462855	2082428
63 Net loss, noncapital assets.....	103519	*546	*187	-	-	-	*1174	*349	*70	*340	202	3758	96892
64 Other deductions.....	40020913	1428758	5383	*128	*1423	14460	321581	152553	249661	758969	444876	653599	35989523
65 Total receipts less total deducts..	18148519	127610	3372	756	1458	5081	63114	58804	144551	236432	248012	711141	16548189
Constructive taxable income from													
66 related foreign corporations.....	1470777	31139	-	-	-	-	-	-	-	*323	27	3321	1435967
67 Net income, total.....	14626571	137127	3372	756	1458	5063	62234	55729	137389	215624	218560	597382	13191878
68 Net income, Form 1120-A.....	*323	*323	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*274	*274	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	1746679	*3143	*938	*415	*370	*1921	11381	12603	26543	41569	24384	119880	1503532
72 Net operating loss deduction.....	933804	*2475	*928	*388	*358	*1848	10983	11760	24132	35240	17955	102224	725512
73 Dividends received deduction....	809962	667	*10	*26	*13	*73	398	*843	2411	6329	6429	17586	775177
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	12915156	133984	2434	*342	1087	3142	50853	43126	110846	174415	194261	471537	11729130
76 Income tax before credits, total...	4667258	44423	367	*60	300	1378	16119	14478	37162	60186	67145	164727	4260913
77 Regular tax.....	4505848	44280	367	*56	197	633	15505	14371	36607	59407	66689	158685	4109051
78 Personal holding company tax....	*232	-	-	-	-	-	-	-	-	*232	-	-	-
79 Recapture taxes.....	2	-	-	-	-	-	-	-	-	-	-	-	2
80 Alternative minimum tax.....	140032	-	-	*4	*103	*745	612	*103	*513	*432	656	4672	132192
81 Environmental tax.....	20896	*143	-	-	-	-	*2	*4	*42	115	168	634	19789
82 Foreign tax credit.....	644014	14920	-	-	-	-	-	*3	-	*7	25	931	628128
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	11902	-	-	-	-	-	-	-	-	-	-	7	11895
85 General business credit.....	18831	1	-	-	-	-	*53	*35	-	-	2	114	18627
86 Prior year minimum tax credit.....	438759	-	-	*10	*13	*34	*137	*169	*387	*611	979	8312	428106
87 Income tax after credits, total....	3553752	29502	367	*50	*286	1344	15930	14271	36775	59567	66140	155363	3174156

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, 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

Table with columns: MAJOR GROUP 49 RETURNS WITH NET INCOME, Total, and 14 columns for Size of Total Assets (Zero Assets, 100 under 100, 100 under 250, 250 under 500, 500 under 1,000, 1,000 under 5,000, 5,000 under 10,000, 10,000 under 25,000, 25,000 under 50,000, 50,000 under 100,000, 100,000 under 250,000, 250,000 or more). Rows include: 1 Number of returns, 2 Total assets, 3 Cash, 4 Notes and accounts receivable, 5 Less: Allowance for bad debts, 6 Inventories, 7 U.S. govt. obligations, total, 8 Tax-exempt securities, 9 Other current assets, 10 Loans to stockholders, 11 Mortgage and real estate loans, 12 Other investments, 13 Depreciable assets, 14 Less: Accumulated depreciation, 15 Depletable assets, 16 Less: Accumulated depletion, 17 Land, 18 Intangible assets (Amortizable), 19 Less: Accumulated amortization, 20 Other assets, 21 Total liabilities, 22 Accounts payable, 23 Mort, notes, and bonds under 1 yr, 24 Other current liabilities, 25 Loans from stockholders, 26 Mort, notes, bonds, 1 yr or more, 27 Other liabilities, 28 Net worth, 29 Capital stock, 30 Paid-in or capital surplus, 31 Retained earnings, appropriated, 32 Retained earnings-unappropriated, 33 Retained earnings (S CORP), 34 Less: Cost of treasury stock, 35 Total receipts, 36 Business receipts, 37 Interest, 38 Interest on govt. obligations, 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, 47 Total deductions, 48 Cost of goods, 49 Compensation of officers, 50 Salaries and wages, 51 Repairs, 52 Bad debts, 53 Rent paid on business property, 54 Taxes paid, 55 Interest paid, 56 Contributions or gifts, 57 Amortization, 58 Depreciation, 59 Depletion, 60 Advertising, 61 Pension, prof sh, stock, annuity, 62 Employee benefit programs, 63 Net loss, noncapital assets, 64 Other deductions, 65 Total receipts less total deducts, Constructive taxable income from related foreign corporations, 66 Net income, total, 67 Net income, Form 1120-A, 68 Net income, Form 1120-F, 69 Net income, Form 1120S, 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 taxes, 79 Alternative minimum tax, 80 Environmental tax, 81 Foreign tax credit, 82 U.S. Possessions tax credit, 83 Nonconventional source fuel credit, 84 General business credit, 85 Prior year minimum tax credit, 86 Income tax after credits, total.

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 50 RETURNS WITH 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.....	196091	9559	88659	37282	23406	17365	16211	1973	1034	343	136	94	30
2 Total assets.....	151899040	-	3129179	6150892	8155796	12449493	31943394	13453365	15400173	11805993	9367735	14618508	25424513
3 Cash.....	15336326	-	1222749	1904819	1750124	1917126	3483610	944913	993596	751530	677285	735924	954648
4 Notes and accounts receivable....	11378713	-	240445	366953	585818	698299	2368840	652683	1025383	921454	1564376	1335524	1618936
5 Less: Allowance for bad debts.....	434495	-	*2017	*30663	85646	*11061	81303	*18176	17923	33243	14898	72728	67286
6 Inventories.....	9016029	-	*4183	190848	355543	835214	2209695	708452	451918	946913	457023	1128763	1727478
7 U.S. govt. obligations, total....	1050627	-	*11123	*59499	*45577	77666	350463	94441	152322	117280	78299	54000	9958
8 Tax-exempt securities.....	721868	-	*4702	*1291	*21202	41777	279380	*137085	69974	*50318	47007	6637	10095
9 Other current assets.....	10961958	-	226201	438324	686068	1048474	2339173	893573	1077880	634924	586578	1190055	1840710
10 Loans to stockholders.....	2490677	-	169547	413006	342818	286237	505871	170383	154884	187113	120065	117396	1517908
11 Mortgage and real estate loans...	6730741	-	76321	172414	371644	456071	1519311	277172	748256	502859	438539	650247	6960801
12 Other investments.....	25475221	-	183694	443927	705192	1189245	4162666	2080746	2401205	1803147	1626491	3918107	7704370
13 Depreciable assets.....	27653036	-	2292107	3261649	4138236	6926248	15925750	7948361	8545872	5997090	4911231	5002120	1379262
14 Less: Accumulated depreciation	28848790	-	1592936	2010939	2011103	3357448	6920945	2959262	2956960	2146170	1858890	1654875	92187
15 Depletable assets.....	544794	-	*23401	*42683	*21310	*14423	42599	*63744	*38419	*50467	974	154587	40011
16 Less: Accumulated depletion...	227226	-	*3693	*28436	*5855	*7228	*11699	*1496	*18461	*50062	61	60224	23357
17 Land.....	18669872	-	212273	713591	988111	1753700	4675982	1993341	2159707	1512318	1148260	1053855	2458735
18 Intangible assets (Amortizable)...	2374764	-	43920	104454	101634	131142	245318	153321	236353	157336	247349	256579	697358
19 Less: Accumulated amortization	681593	-	22160	46177	60381	46165	99426	65251	111007	39638	71497	81201	38691
20 Other assets.....	4686519	-	39318	153651	205504	443371	948110	379335	448756	442357	-590398	883291	1333223
21 Total liabilities.....	151899040	-	3129179	6150892	8155796	12449493	31943394	13453365	15400173	11805993	9367735	14618508	25424513
22 Accounts payable.....	6327908	-	897911	244549	212791	441462	862818	336750	354734	413018	467214	556522	1540138
23 Mort, notes, and bonds under 1 yr	12038417	-	437490	371772	485570	784632	2524157	1295411	1229051	1150221	1535132	1044341	1180640
24 Other current liabilities.....	7156872	-	283364	398087	427280	651588	1535635	657171	666135	532111	554333	650383	830785
25 Loans from stockholders.....	11849476	-	946507	658895	725922	1434601	2508750	835423	732243	441973	369013	846806	2349344
26 Mort, notes, bonds, 1 yr or more.	45612186	-	610541	943616	1654382	3242259	9520533	5297144	5946515	3782342	3643443	4329481	6641932
27 Other liabilities.....	9199316	-	107240	187772	323235	495270	2015702	1034840	897393	594148	782905	1183443	1577368
28 Net worth.....	59714864	-	-153875	3346201	4326617	5429680	12975799	3996627	5574103	4892179	2015695	6007532	11304305
29 Capital stock.....	16429217	-	861551	742790	667851	1041242	2746079	1326190	1769434	1206989	768164	738663	4560264
30 Paid-in or capital surplus.....	31126482	-	699119	538638	1022907	1588119	4817297	1945598	3150913	2667423	2216194	5059896	7420379
31 Retained earnings, appropriated.	1863463	-	152248	143920	519273	275747	591468	*78660	*16132	*46764	3175	30522	5553
32 Retained earnings-unappropriated	7943477	-	62978	1871829	1844855	2074065	3874205	182583	216187	564086	-1201545	-596459	-949307
33 Retained earnings (S CORP).....	4709767	-	-1787451	-229986	437100	792972	1868014	604471	569841	507964	355600	839244	299026
34 Less: Cost of treasury stock..	2357544	-	142319	173962	165368	342464	921264	140876	148404	101047	125894	64335	31610
35 Total receipts.....	90017596	1832006	12112800	11354406	6743012	8317849	15114767	6130995	6531339	4261965	3528223	5830037	8260199
36 Business receipts.....	74716290	1149723	11124530	10366792	5596692	7005104	12480534	4983681	4983373	3279967	2534756	4548005	6663131
37 Interest.....	2269856	51705	46599	89580	126745	130907	367000	139398	180303	138600	199631	261556	537831
38 Interest on govt. obligations....	106196	1867	*469	*382	2330	8698	36346	12989	22824	9156	4945	4544	1646
39 Rents.....	2785705	38686	148110	188869	203603	288314	519836	202979	380015	170918	163555	167800	311220
40 Royalties.....	149625	*1833	*10957	*7863	*645	*6575	23010	*951	15886	*62146	12556	2672	4531
41 Net S-T cap gain less net LT loss	80557	*165	*4458	*1490	1663	8206	9832	5951	11078	2203	3098	18710	13701
42 Net L-T cap gain less net ST loss	2694665	317239	197252	58401	232013	179897	501874	164454	331854	159168	232788	175925	143800
43 Net gain, noncapital assets.....	555760	41210	84655	15355	24249	86440	89127	44667	45610	39228	26644	11564	47009
44 Dividends, domestic corporations..	194218	*599	*2650	3221	11173	14883	56934	12891	18943	32302	12672	20313	7639
45 Dividends, foreign corporations..	6005	-	*216	*61	*106	*24	*655	*424	*1962	*224	1882	287	165
46 Other receipts.....	6458719	228977	492903	622392	543793	588800	1029619	562611	539491	368051	333896	618661	529255
47 Total deductions.....	78185419	1189249	10452611	10411684	5805418	7079490	12634569	5343564	5615736	3633361	3067458	5221082	7731197
48 Cost of goods.....	27215143	*136765	1838096	2240023	1932969	2199794	4888285	2057238	2425515	1575233	952596	2498369	4470261
49 Compensation of officers.....	4299679	30837	1224175	1020555	345264	323031	579393	182874	185214	108975	75257	127386	96719
50 Salaries and wages.....	8143957	53604	1361242	1148100	602776	740611	1335448	476938	539222	356813	399046	677809	452348
51 Repairs.....	2167498	32558	303727	361907	230856	341877	408322	135798	115188	73493	57665	53906	52201
52 Bad debts.....	331592	1488	25335	6405	18254	23368	41271	15392	42137	28324	48166	15559	65893
53 Rent paid on business property...	1955323	44840	478852	315479	148540	180840	226124	85738	93594	137316	70017	84181	89802
54 Taxes paid.....	3543166	100131	287549	372219	250865	380922	792284	308065	282550	195395	170633	178718	223836
55 Interest paid.....	4544099	110834	145673	132217	160842	302558	859756	384324	503886	309517	358444	448730	827319
56 Contributions or gifts.....	68073	437	2102	4573	3046	4228	9622	4644	9647	6786	7484	4700	10804
57 Amortization.....	295755	8305	6607	12866	5685	7496	32328	13361	35372	15683	25855	41353	90843
58 Depreciation.....	2597267	76038	138163	166997	167844	230521	515183	250764	254962	179898	156378	169165	291353
59 Depletion.....	33254	*23	*2929	*600	*5729	*601	3791	*41	3149	*4648	207	3195	8341
60 Advertising.....	1190961	11120	358893	146412	66725	95040	130099	76049	60589	32978	52573	75356	85125
61 Pension, prof sh, stock, annuity.	303647	*348	56616	57003	33554	27393	41263	17647	20245	6785	16325	11620	14849
62 Employee benefit programs.....	528976	6051	59402	55488	43958	36725	103221	30881	38010	38219	24869	38031	54122
63 Net loss, noncapital assets.....	182444	4732	*52023	*28	*692	12514	11327	13399	2195	7783	19256	46095	12397
64 Other deductions.....	20784585	571139	4111229	4370812	1787812	2171971	2656852	1290410	1004262	555513	632687	746909	884985
65 Total receipts less total deducts..	11832177	642756	1660188	942722	937594	1238359	2480198	787432	915602	628605	460765	608954	529001
Constructive taxable income from													
66 related foreign corporations.....	13001	*43	-	-	-	-	-	-	*31	*533	11882	-	513
67 Net income, total.....	11738982	640932	1659720	942340	935264	1229662	2443852	774443	892809	619981	467701	604411	527868
68 Net income, Form 1120-A.....	101255	*1263	52569	23851	23572	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	224818	224818	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	4982552	166268	1102691	521640	388900	669669	1223000	330261	244752	140497	49199	86402	59272
71 Statutory special deductions, total	2543994	199232	337090	94926	180787	157944	380786	172436	205343	148393	217540	240140	209377
72 Net operating loss deduction....	2405709	198784	335531	92890	173083	147684	340936	162970	191782	124615	208449	225319	203666
73 Dividends received deduction....	138285	*448	*1560	2036	7704	10259	39850	9466	13561	23779	9092	14821	5711
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	4222643	275598	219940	326001	366147	402050	841331	273116	446111	332251	203010	277869	259220
76 Income tax before credits, total...	1239390	86847	38580	58322	76082	87109	247085	92168	154434	120449	76277	102686	99351
77 Regular tax.....	1187380	80890	37981	57509	75122	86217	241395	88540	150610	113519	69220	95996	90382
78 Personal holding company tax....	4886	*24	*76	*530									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 operators and lessors of buildings

MINOR INDUSTRY 6511 RETURNS WITH 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.....	63034	3020	21965	11907	9771	7954	6815	870	472	158	56	39	8
2 Total assets.....	56795983	-	825779	2025481	3494258	5780520	12974303	5818282	7114718	5377085	3751143	6016978	3617435
3 Cash.....	4827399	-	216121	419429	410498	738527	1098790	380675	326694	315241	384558	323587	213279
4 Notes and accounts receivable....	3464984	-	35508	69397	313154	227880	590631	201930	296544	316017	954167	319847	139910
5 Less: Allowance for bad debts..	132538	-	-	*12768	*71669	-	*3356	*11014	1295	*2183	1946	7392	20915
6 Inventories.....	170902	-	-	-	-	*8	*21619	*8569	*10227	*10043	5994	112530	1912
7 U.S. govt. obligations, total....	378086	-	-	*6497	*16697	*49879	117611	*23459	79398	*34790	23718	26038	-
8 Tax-exempt securities.....	484965	-	*4702	*1091	*21202	*58934	163683	*126680	*31246	*50318	15674	6637	4798
9 Other current assets.....	3076366	-	*24407	112221	217510	328464	680875	247290	424565	173257	229487	503062	91728
10 Loans to stockholders.....	940128	-	48667	102034	114384	168353	255361	53590	60643	97759	33514	5823	-
11 Mortgage and real estate loans...	2064769	-	*33159	*32985	127416	199386	609404	140131	285763	220061	39906	247651	128907
12 Other investments.....	7755559	-	-	219190	288438	466807	1728245	904694	858206	866576	607028	1384900	407069
13 Depreciable assets.....	41108567	-	840498	1732608	2887052	4740458	9388031	4357516	5125555	3695973	2764294	3424291	2152292
14 Less: Accumulated depreciation	17050107	-	588403	1090124	1347947	2298355	4013568	1756412	1800932	1389181	1034211	1272037	458937
15 Depletable assets.....	79274	-	*18531	*24588	*14879	*1989	*8215	*2970	*1060	*5	974	6065	-
16 Less: Accumulated depletion...	41013	-	*3252	*23352	*2678	*145	*4159	*1416	*722	-	61	5229	-
17 Land.....	8602729	-	104958	391332	464059	926370	2075589	908001	1155184	745076	505345	510130	816686
18 Intangible assets (Amortizable)..	689759	-	27210	22072	6651	67446	100847	56681	120006	112298	45865	103624	18059
19 Less: Accumulated amortization	239278	-	11345	2650	3235	30469	37345	27521	33898	22787	14557	45530	9940
20 Other assets.....	615431	-	7111	20932	37847	134988	193832	193459	176473	153826	-808605	372981	132588
21 Total liabilities.....	56795983	-	825779	2025481	3494258	5780520	12974303	5818282	7114718	5377085	3751143	6016978	3617435
22 Accounts payable.....	1383367	-	23877	85428	57383	198708	176066	71741	76427	110623	264416	239173	79527
23 Mort, notes, and bonds under 1 yr	3942652	-	*12720	43453	176239	197160	697819	363957	848334	404173	1034914	437884	165996
24 Other current liabilities.....	1961462	-	66866	59847	85940	185812	565700	233887	202012	115492	126346	238501	81058
25 Loans from stockholders.....	3801660	-	137469	331002	358860	463636	913603	548263	419517	199548	95635	191300	142828
26 Mort, notes, bonds, 1 yr or more.	21123992	-	207569	407408	973022	1693402	4547878	2838583	3635987	1861983	1521843	2273026	1163291
27 Other liabilities.....	2546699	-	28754	7981	74069	188372	466086	418872	286734	206435	301333	261259	306804
28 Net worth.....	22036151	-	348524	1090363	1768745	2853431	5607151	1342979	2145705	2478830	406656	2315835	1677931
29 Capital stock.....	5915744	-	196226	317680	321575	489534	1274718	604726	586254	676345	302810	217641	928235
30 Paid-in or capital surplus.....	8084394	-	160866	204740	278099	612205	1340022	557681	950445	1060684	532905	1288073	1098674
31 Retained earnings, appropriated.	186367	-	*5322	*32060	*20127	*32060	*72403	*42675	*2024	*3028	3175	-0	5553
32 Retained earnings-unappropriated	8162349	-	146002	609780	1116796	1832669	3113593	298300	523811	703709	-471003	627639	-338949
33 Retained earnings (S CORP).....	1118681	-	-41069	6349	91259	212738	370965	-91012	161308	*99495	100010	208639	-
34 Less: Cost of treasury stock...	1431385	-	*113500	*53509	71044	313843	564552	69390	78136	64430	61240	26158	15582
35 Total receipts.....	19521570	940450	1620565	1044958	1293147	2550681	3475513	1523401	1738536	1321460	1218152	2231088	563619
36 Business receipts.....	14786557	644179	1376708	841431	965559	2131080	2678370	1129980	1129916	957057	788987	1806336	337055
37 Interest.....	700178	12244	5745	20856	36007	57957	152293	51056	59117	57621	88806	81843	76631
38 Interest on govt. obligations....	72855	*448	-	*296	*2248	6040	25474	10674	15425	6561	2202	3156	330
39 Rents.....	1060736	23907	19745	121801	111620	148135	227436	90982	160398	50115	33740	67610	5248
40 Royalties.....	11885	*571	-	*11	*229	*2262	608	*944	*2131	*15	4815	189	111
41 Net S-T cap gain less net LT loss	22482	*153	*3457	*714	*173	*2038	4825	*543	4576	*1076	1611	3292	25
42 Net L-T cap gain less net ST loss	1215520	174019	44219	29228	104874	51007	222166	95243	230851	83842	107753	47711	24606
43 Net gain, noncapital assets.....	305804	30622	*49747	*13194	21338	62925	19700	38580	17152	21705	12625	4153	14063
44 Dividends, domestic corporations..	114856	*356	*1054	*2242	7654	9116	32941	9688	8125	20278	9832	11766	1806
45 Dividends, foreign corporations..	2917	-	*216	-	*106	*24	*279	-	*59	*95	1879	234	25
46 Other receipts.....	1227779	53952	119674	15184	43339	80097	111423	95811	110786	123095	165902	204798	103719
47 Total deductions.....	15708220	684962	1289355	857929	1022192	2141090	2659646	1206210	1371450	1018323	975429	1998712	482922
48 Cost of goods.....	2354596	*8147	*146048	*12503	194013	186861	354418	122266	89593	140844	149105	811737	29062
49 Compensation of officers.....	932640	*391	119818	73511	75124	198746	200683	74514	56854	45202	24915	58404	4479
50 Salaries and wages.....	1435017	5985	115611	46500	55270	327668	238693	126482	102237	113577	105278	174728	22986
51 Repairs.....	677723	22058	56565	59194	64000	106521	139987	59574	54966	44065	26285	31375	13133
52 Bad debts.....	54968	*241	*239	*2181	*9152	*1777	19031	2455	5131	1983	6363	4631	1784
53 Rent paid on business property...	446968	31160	65791	43910	9314	93695	64912	18773	15878	30898	26851	42508	3279
54 Taxes paid.....	1520031	79558	66553	123291	125126	227069	320252	107744	126790	109741	87003	107056	39848
55 Interest paid.....	1989075	86063	76348	49470	86741	159613	389354	202507	277800	157910	175698	203653	123919
56 Contributions or gifts.....	30381	*110	*164	*22	1051	3096	5316	3665	4324	5256	5119	2150	109
57 Amortization.....	101322	6999	*5344	808	723	6258	12283	7893	12351	7825	13510	19863	7465
58 Depreciation.....	1384146	60695	38641	58486	98586	155853	297003	136167	150289	116581	86371	112163	73310
59 Depletion.....	4854	-	*1011	-	*485	*28	*1039	*41	*454	*839	207	691	58
60 Advertising.....	148403	2250	29746	9980	3219	21532	15472	5282	6187	4728	13765	34715	1528
61 Pension, prof sh, stock, annuity.	65769	*348	*1602	*836	*5611	13814	15837	7542	10437	3217	1981	4455	89
62 Employee benefit programs.....	119810	*670	12755	*5665	*3585	17507	23700	6803	13901	11265	6410	16815	735
63 Net loss, noncapital assets.....	119209	*455	*48917	*28	*636	*835	2035	1952	1674	3758	15382	43427	109
64 Other deductions.....	4323307	379832	504202	261544	289555	620216	559632	322549	442586	220634	231187	330341	161031
65 Total receipts less total deducts..	3813350	255489	331210	187029	270955	409591	815867	317191	367086	303137	242723	232375	80697
Constructive taxable income from													
66 related foreign corporations....	*12414	-	-	-	-	-	-	-	-	*533	11882	-	-
67 Net income, total.....	3752910	255041	331210	186733	268706	403551	790394	306517	351660	297108	252402	229219	80367
68 Net income, Form 1120-A.....	34177	-	8712	10829	14636	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	111349	111349	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	689746	*33602	160978	61741	36867	107396	168914	45614	27915	*9693	12408	24618	-
71 Statutory special deductions, total	993520	66140	119685	30308	70512	60473	158250	74881	95021	88980	105963	76722	46584
72 Net operating loss deduction....	911398	65863	119244	29000	65085	54244	134365	67828	89283	74113	98938	68444	44991
73 Dividends received deduction....	82122	*277	*441	*1308	5427	6229	23885	7053	5738	14867	7025	8278	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1063	-	*607	*140	*68	*127	***	*8	*13	***	**	4	**
2 Total assets.....	1603233	-	*29734	*16111	*31109	*108560	***	*62422	*185977	***	**	798032	**
3 Cash.....	101645	-	*16523	*16005	*6435	*1363	***	*814	*5424	***	**	6226	**
4 Notes and accounts receivable....	308759	-	-	34	-	-	***	*132	*4600	***	**	296406	**
5 Less: Allowance for bad debts.	*17	-	-	-	-	-	***	-	*17	***	-	-	-
6 Inventories.....	*289	-	-	-	-	-	***	-	*101	***	-	188	-
7 U.S. govt. obligations, total....	*84649	-	-	-	-	-	***	-	*12549	***	-	27962	-
8 Tax-exempt securities.....	-	-	-	-	-	-	***	-	-	***	-	-	-
9 Other current assets.....	104788	-	-	-	*4739	*35037	***	-	*2548	***	-	4089	**
10 Loans to stockholders.....	*678	-	*646	-	-	-	***	*32	-	***	-	-	-
11 Mortgage and real estate loans...	*7011	-	-	-	-	-	***	-	*7011	***	-	-	-
12 Other investments.....	456140	-	-	-	-	*47014	***	-	*113502	***	**	149133	-
13 Depreciable assets.....	188385	-	*1114	*339	*4693	*3022	***	*9	*16900	***	**	140392	-
14 Less: Accumulated depreciation	37489	-	*1114	*331	*264	*2164	***	*7	*10933	***	**	7383	-
15 Depletable assets.....	267610	-	*4870	500	*6394	*1752	***	*60774	*37310	***	-	148522	-
16 Less: Accumulated depletion...	83953	-	*441	500	*3140	-	***	*80	*17731	***	-	54995	-
17 Land.....	95876	-	*4802	-	*12252	*18364	***	*14	*23654	***	**	13240	-
18 Intangible assets (Amortizable)...	*16067	-	-	-	-	*15362	***	-	*5	***	-	515	-
19 Less: Accumulated amortization	*9474	-	-	-	-	*9288	***	-	*2	***	-	130	-
20 Other assets.....	102268	-	*3333	63	-	*1900	***	*734	*-8944	***	**	73867	**
21 Total liabilities.....	1603233	-	*29734	*16111	*31109	*108560	***	*62422	*185977	***	**	798032	**
22 Accounts payable.....	8215	-	-	-	*922	-	***	*367	*228	***	**	6271	**
23 Mort, notes, and bonds under 1 yr	*13034	-	-	-	*1413	-	***	-	*4	***	-	2010	-
24 Other current liabilities.....	17691	-	*68	*27	*31	*374	***	-	*4801	***	-	7013	-
25 Loans from stockholders.....	*17235	-	*1526	-	-	*15153	***	*556	-	***	-	-	-
26 Mort, notes, bonds, 1 yr or more.	*287997	-	-	-	*9876	*2306	***	-	-	***	-	245482	-
27 Other liabilities.....	*295106	-	*-0	72	-	-	***	-	*9187	***	-	285743	**
28 Net worth.....	963955	-	*28140	*16012	*18868	*90728	***	*61499	*171757	***	**	251512	**
29 Capital stock.....	343644	-	*239991	*667	*343	*5665	***	*22779	*13774	***	**	41793	**
30 Paid-in or capital surplus.....	193895	-	*26632	203	*1845	*10957	***	*41227	*1385	***	-	96587	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	***	-	-	***	-	-	-
32 Retained earnings-unappropriated	426314	-	*-238483	*15306	*5361	*39264	***	*-2502	*162033	***	**	147848	**
33 Retained earnings (S CORP).....	*56026	-	-	-	*16011	*36843	***	-	-	***	-	-	-
34 Less: Cost of treasury stock..	59233	-	-	164	*4692	*2001	***	*5	*5435	***	**	34716	-
35 Total receipts.....	431629	-	*15892	*8362	*54832	*51842	***	*899	*61340	***	**	113988	**
36 Business receipts.....	102017	-	*3609	-	*32566	*26954	***	*40	*15600	***	-	16194	-
37 Interest.....	49845	-	*31	*511	*248	*2515	***	*3	*3047	***	**	38349	**
38 Interest on govt. obligations....	*1615	-	-	-	-	-	***	-	*927	***	-	39	-
39 Rents.....	21553	-	*336	-	*5312	*167	***	*90	*2915	***	**	4193	-
40 Royalties.....	82490	-	*10945	*7852	*325	*1611	***	-	*13135	***	**	2046	-
41 Net S-T cap gain less net LT loss	*5936	-	-	-	*23	-	***	-	*4768	***	-	-	-
42 Net L-T cap gain less net ST loss	87084	-	-	-	*14147	*2533	***	*758	*16809	***	**	34256	-
43 Net gain, noncapital assets.....	*100	-	-	-	-	-	***	*8	*55	***	-	37	-
44 Dividends, domestic corporations.	14476	-	-	-	*335	-	***	-	*1720	***	**	3216	-
45 Dividends, foreign corporations..	*128	-	-	-	-	-	***	-	-	***	**	-	-
46 Other receipts.....	66385	-	*972	-	*1875	*18062	***	-	*2365	***	**	15658	-
47 Total deductions.....	209435	-	*10378	*6347	*12610	*31493	***	*278	*25276	***	**	68282	**
48 Cost of goods.....	*18711	-	-	-	-	*6944	***	-	*8457	***	-	3311	-
49 Compensation of officers.....	4185	-	-	*334	-	*177	***	-	*1434	***	**	1428	-
50 Salaries and wages.....	7032	-	-	*210	*22	*84	***	-	*2597	***	**	1261	-
51 Repairs.....	*656	-	-	-	-	-	***	-	*46	***	-	67	-
52 Bad debts.....	*1210	-	-	-	-	-	***	-	*4	***	-	1086	-
53 Rent paid on business property...	2551	-	-	*1391	*17	-	***	*55	*176	***	**	601	-
54 Taxes paid.....	25393	-	*1005	*287	*839	*1911	***	*20	*3414	***	**	9562	-
55 Interest paid.....	33074	-	-	-	*426	*1768	***	*3	*17	***	**	27506	**
56 Contributions or gifts.....	*460	-	-	-	-	-	***	-	*140	***	**	252	-
57 Amortization.....	*4356	-	-	-	-	-	***	-	*685	***	**	3486	-
58 Depreciation.....	9078	-	*823	-	-	*1	***	*15	*830	***	**	2103	-
59 Depletion.....	19194	-	*1918	*552	*5108	*242	***	-	*2651	***	**	2504	-
60 Advertising.....	*358	-	-	-	-	*272	***	-	*61	***	-	-0	-
61 Pension, prof sh, stock, annuity.	*1698	-	-	-	-	-	***	-	*535	***	**	1063	-
62 Employee benefit programs.....	*1214	-	-	*110	-	-	***	-	*381	***	-	718	-
63 Net loss, noncapital assets.....	*221	-	*219	-	-	-	***	-	*2	***	-	-0	-
64 Other deductions.....	80045	-	*6413	*3464	*6198	*20094	***	*186	*3847	***	**	13333	**
65 Total receipts less total deducts..	222194	-	*5514	*2015	*42221	*20349	***	*621	*36064	***	**	45706	**
Constructive taxable income from related foreign corporations....	-	-	-	-	-	-	***	-	-	***	-	-	-
67 Net income, total.....	220579	-	*5514	*2015	*42221	*20349	***	*621	*35138	***	**	45667	**
68 Net income, Form 1120-A.....	-	-	-	-	-	-	***	-	-	***	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	***	-	-	***	-	-	-
70 Net income, Form 1120S.....	*38135	-	-	-	*23145	*14417	***	-	-	***	-	-	-
71 Statutory special deductions, total	11659	-	*532	-	*234	-	***	*621	*1204	***	**	2624	-
72 Net operating loss deduction.....	*1526	-	*532	-	-	-	***	*621	-	***	-	372	-
73 Dividends received deduction....	10133	-	-	-	*234	-	***	-	*1204	***	**	2251	-
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	-	***	-	-	-
75 Income subject to tax.....	170784	-	*4982	*2015	*18842	*5933	***	-	*33933	***	**	43043	**
76 Income tax before credits, total...	56546	-	*774	*316	*6406	*1484	***	-	*11552	***	**	15014	**
77 Regular tax.....	56445	-	*774	*316	*6406	*1484	***	-	*11537	***	**	14963	**
78 Personal holding company tax.....	-	-	-	-	-	-	***	-	-	***	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	***	-	-	***	-	-	-
80 Alternative minimum tax.....	-	-	-	-	-	-	***	-	-	***	-	-	-
81 Environmental tax.....	*102	-	-	-	-	-	***	-	*14	***	**	51	-
82 Foreign tax credit.....	*20	-	-	-	-	-	***	-	-	***	**	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	***	-	-	***	-	-	-
84 Nonconventional source fuel credit.	*2313	-	-	2	-	*167	***	-	*156	***	-	1833	-
85 General business credit.....	-	-	-	-	-	-	***	-	-	***	-	-	-
86 Prior year minimum tax credit.....	*452	-	-	-	-	-	***	-	*109	***	-	147	-
87 Income tax after credits, total....	53762	-	*774	*314	*6406	*1317	***	-	*11286	***	**	13034	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	1988	*22	*819	*376	*343	*199	***	-	***	-	**	-	-
2 Total assets.....	807444	-	*30333	*47495	*113008	*116645	***	-	***	-	**	-	-
3 Cash.....	117872	-	*1603	*1890	*10073	*9050	***	-	***	-	**	-	-
4 Notes and accounts receivable....	14104	-	*21	-	*153	-	***	-	***	-	**	-	-
5 Less: Allowance for bad debts.....	448	-	-	-	-	-	***	-	***	-	**	-	-
6 Inventories.....	-	-	-	-	-	-	***	-	***	-	**	-	-
7 U.S. govt. obligations, total....	*52821	-	-	-	-	-	***	-	***	-	**	-	-
8 Tax-exempt securities.....	*3687	-	-	-	-	-	***	-	***	-	**	-	-
9 Other current assets.....	12694	-	-	*1657	*882	*507	***	-	***	-	**	-	-
10 Loans to stockholders.....	*10872	-	*818	-	*464	-	***	-	***	-	**	-	-
11 Mortgage and real estate loans...	*5970	-	-	-	-	-	***	-	***	-	**	-	-
12 Other investments.....	*33144	-	-	*4235	*561	-	***	-	***	-	**	-	-
13 Depreciable assets.....	534044	-	*17178	*22640	*82739	*59262	***	-	***	-	**	-	-
14 Less: Accumulated depreciation	400763	-	*14689	*21211	*43168	*46147	***	-	***	-	**	-	-
15 Depletable assets.....	*17594	-	-	*17594	-	-	***	-	***	-	**	-	-
16 Less: Accumulated depletion...	*4584	-	-	*4584	-	-	***	-	***	-	**	-	-
17 Land.....	342887	-	*25399	*25273	*61305	*90966	***	-	***	-	**	-	-
18 Intangible assets (Amortizable)...	*269	-	-	-	*20	*63	***	-	***	-	**	-	-
19 Less: Accumulated amortization	*69	-	-	-	*20	*49	***	-	***	-	**	-	-
20 Other assets.....	67351	-	*2	-	*0	*2992	***	-	***	-	**	-	-
21 Total liabilities.....	807444	-	*30333	*47495	*113008	*116645	***	-	***	-	**	-	-
22 Accounts payable.....	7054	-	*871	*347	*319	*443	***	-	***	-	**	-	-
23 Mort, notes, and bonds under 1 yr	*5518	-	-	-	*220	*823	***	-	***	-	**	-	-
24 Other current liabilities.....	15926	-	*26	*81	*84	*8680	***	-	***	-	**	-	-
25 Loans from stockholders.....	*18404	-	-	-	*909	*1052	***	-	***	-	**	-	-
26 Mort, notes, bonds, 1 yr or more.	120584	-	-	-	*9522	*6807	***	-	***	-	**	-	-
27 Other liabilities.....	64935	-	-	*2229	*1663	*3773	***	-	***	-	**	-	-
28 Net worth.....	575023	-	*29436	*44838	*100290	*95068	***	-	***	-	**	-	-
29 Capital stock.....	183434	-	*24704	*32905	*45307	*62220	***	-	***	-	**	-	-
30 Paid-in or capital surplus.....	339764	-	*4019	*13585	*129466	*17141	***	-	***	-	**	-	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	***	-	***	-	**	-	-
32 Retained earnings-unappropriated	27272	-	*714	*835	*-74483	*17502	***	-	***	-	**	-	-
33 Retained earnings (S CORP).....	*35934	-	-	*1323	-	-	***	-	***	-	**	-	-
34 Less: Cost of treasury stock..	*11381	-	-	*3810	-	*1796	***	-	***	-	**	-	-
35 Total receipts.....	221022	*1852	*5396	*29954	*27827	*16249	***	-	***	-	**	-	-
36 Business receipts.....	77583	*321	-	*29178	*1912	*45	***	-	***	-	**	-	-
37 Interest.....	11554	*18	*10	*41	*720	*372	***	-	***	-	**	-	-
38 Interest on govt. obligations....	*534	-	-	*63	-	*46	***	-	***	-	**	-	-
39 Rents.....	102549	-	*5295	*299	*23279	*15766	***	-	***	-	**	-	-
40 Royalties.....	*521	-	-	-	-	-	***	-	***	-	**	-	-
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	***	-	***	-	**	-	-
42 Net L-T cap gain less net ST loss	*2884	*393	-	-	-	-	***	-	***	-	**	-	-
43 Net gain, noncapital assets.....	*920	*272	-	-	-	-	***	-	***	-	**	-	-
44 Dividends, domestic corporations.	*1163	-	-	*303	-	-	***	-	***	-	**	-	-
45 Dividends, foreign corporations..	*61	-	-	*61	-	-	***	-	***	-	**	-	-
46 Other receipts.....	23254	*848	*91	*8	*1916	*19	***	-	***	-	**	-	-
47 Total deductions.....	133691	*856	*1395	*12091	*19763	*12162	***	-	***	-	**	-	-
48 Cost of goods.....	*6523	-	-	-	-	-	***	-	***	-	**	-	-
49 Compensation of officers.....	*7824	-	-	*1105	*1538	*3560	***	-	***	-	**	-	-
50 Salaries and wages.....	9379	-	-	*507	*1673	-	***	-	***	-	**	-	-
51 Repairs.....	4542	-	*95	*728	*1592	*183	***	-	***	-	**	-	-
52 Bad debts.....	*42	-	-	-	-	-	***	-	***	-	**	-	-
53 Rent paid on business property...	*2171	-	-	*39	*1463	*47	***	-	***	-	**	-	-
54 Taxes paid.....	24462	*85	*935	*2257	*3363	*1317	***	-	***	-	**	-	-
55 Interest paid.....	14181	*632	-	*202	*745	*589	***	-	***	-	**	-	-
56 Contributions or gifts.....	*182	-	-	-	*11	*6	***	-	***	-	**	-	-
57 Amortization.....	*50	-	-	-	*-0	*6	***	-	***	-	**	-	-
58 Depreciation.....	13357	-	*37	*205	*2802	*1728	***	-	***	-	**	-	-
59 Depletion.....	*201	-	-	*48	-	-	***	-	***	-	**	-	-
60 Advertising.....	*9	-	-	-	-	-	***	-	***	-	**	-	-
61 Pension, prof sh, stock, annuity.	*38	-	-	-	-	-	***	-	***	-	**	-	-
62 Employee benefit programs.....	*577	-	-	-	-	*109	***	-	***	-	**	-	-
63 Net loss, noncapital assets.....	*3	-	-	-	-	-	***	-	***	-	**	-	-
64 Other deductions.....	50149	*138	*329	*7000	*6576	*4617	***	-	***	-	**	-	-
65 Total receipts less total deducts..	87330	*995	*4001	*17862	*8064	*4086	***	-	***	-	**	-	-
66 Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	***	-	***	-	**	-	-
67 Net income, total.....	86796	*995	*4001	*17799	*8064	*4040	***	-	***	-	**	-	-
68 Net income, Form 1120-A.....	*649	-	*505	-	*144	-	***	-	***	-	**	-	-
69 Net income, Form 1120-F.....	*995	*995	-	-	-	-	***	-	***	-	**	-	-
70 Net income, Form 1120S.....	*25047	-	-	*15323	-	-	***	-	***	-	**	-	-
71 Statutory special deductions, total	10049	*506	*269	*341	*-0	*215	***	-	***	-	**	-	-
72 Net operating loss deduction....	*9191	*506	*269	*86	*-0	*215	***	-	***	-	**	-	-
73 Dividends received deduction....	*857	-	-	*255	-	-	***	-	***	-	**	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	***	-	***	-	**	-	-
75 Income subject to tax.....	51700	*490	*3732	*2135	*8063	*3825	***	-	***	-	**	-	-
76 Income tax before credits, total...	13972	*104	*586	*562	*1596	*672	***	-	***	-	**	-	-
77 Regular tax.....	13581	*73	*560	*320	*1596	*672	***	-	***	-	**	-	-
78 Personal holding company tax....	*268	-	*27	*241	-	-	***	-	***	-	**	-	-
79 Recapture taxes.....	-	-	-	-	-	-	***	-	***	-	**	-	-
80 Alternative minimum tax.....	80	-	-	-	-	-	***	-	***	-	**	-	-
81 Environmental tax.....	*14	-	-	-	-	-	***	-	***	-	**	-	-
82 Foreign tax credit.....	-	-	-	-	-	-	***	-	***	-	**	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	***	-	***	-	**	-	-
84 Nonconventional source fuel credit.	*95	-	-	-	-	-	***	-	***	-	**	-	-
85 General business credit.....	-	-	-	-	-	-	***	-	***	-	**	-	-
86 Prior year minimum tax credit.....	*123	-	-	-	-	-	***	-	***	-	**	-	-
87 Income tax after credits, total....	13754	*104	*586	*562	*1596	*672	***	-	***	-	**	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	25843	*449	13079	5219	3337	1637	1766	227	***	***	6	-	**
2 Total assets.....	11970882	-	554832	891523	1171937	1097205	3668239	1589088	***	***	622977	-	**
3 Cash.....	3667652	-	445878	745175	788691	609748	739038	186680	***	***	69631	-	**
4 Notes and accounts receivable....	314504	-	28339	47230	44953	49606	97146	11370	***	***	13512	-	**
5 Less: Allowance for bad debts.	54108	-	*2017	*17429	*4052	*11061	*11548	*248	***	***	4025	-	**
6 Inventories.....	-	-	-	-	-	-	-	-	***	***	-	-	-
7 U.S. govt. obligations, total....	265881	-	*11123	*49936	*21453	*9742	62408	*39249	***	***	18144	-	-
8 Tax-exempt securities.....	*20695	-	-	-	-	*18961	-	-	***	***	1734	-	**
9 Other current assets.....	479084	-	30408	26385	67552	69688	167314	48483	***	***	32043	-	-
10 Loans to stockholders.....	*18984	-	*6734	-	-	-	-	-	***	***	-	-	-
11 Mortgage and real estate loans...	*47430	-	*2734	-	*236	*2243	*20945	*10856	***	***	47	-	-
12 Other investments.....	306643	-	*11918	*2511	*24416	*31006	138186	59684	***	***	15836	-	**
13 Depreciable assets.....	8914746	-	40538	86757	254034	570903	3227942	1550536	***	***	793006	-	**
14 Less: Accumulated depreciation	3966258	-	22368	50078	125485	364929	1497967	616299	***	***	412309	-	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	***	***	-	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	***	***	-	-	-
17 Land.....	1653278	-	-	*2250	*48726	90194	610731	254334	***	***	84343	-	**
18 Intangible assets (Amortizable)...	62348	-	*72	-	*1783	*3945	24177	*15777	***	***	6922	-	**
19 Less: Accumulated amortization	24604	-	*49	-	*535	*548	12179	*3478	***	***	4491	-	-
20 Other assets.....	264606	-	*1521	*-1215	50163	17707	102045	*32142	***	***	8587	-	**
21 Total liabilities.....	11970882	-	554832	891523	1171937	1097205	3668239	1589088	***	***	622977	-	**
22 Accounts payable.....	385174	-	32527	31135	77343	55227	121868	22284	***	***	16666	-	**
23 Mort, notes, and bonds under 1 yr	221473	-	-	*8747	*4714	25758	85949	17641	***	***	3920	-	-
24 Other current liabilities.....	587791	-	23989	107350	76000	119439	139696	80468	***	***	25392	-	**
25 Loans from stockholders.....	*1525	-	*1525	-	-	-	-	-	***	***	-	-	-
26 Mort, notes, bonds, 1 yr or more.	3721563	-	*9350	*24927	*65480	244272	1270768	555035	***	***	597983	-	**
27 Other liabilities.....	322837	-	30529	34955	*44287	39264	86924	*77110	***	***	1669	-	**
28 Net worth.....	6730520	-	456912	684410	904112	613245	1963034	836550	***	***	-22653	-	**
29 Capital stock.....	1017331	-	*7049	*4600	*16519	89844	288617	176428	***	***	49719	-	**
30 Paid-in or capital surplus.....	4549650	-	42361	*72231	267857	131004	1586594	798180	***	***	255145	-	**
31 Retained earnings, appropriated.	1562368	-	134026	138598	487037	246895	462065	*35986	***	***	-	-	**
32 Retained earnings-unappropriated	-399153	-	273344	472039	132700	146152	-385020	-172126	***	***	-327517	-	**
33 Retained earnings (S CORP).....	*24816	-	*192	*-2486	-	-	*27110	-	***	***	-	-	-
34 Less: Cost of treasury stock..	24491	-	*60	*573	-	*650	*16331	*1917	***	***	-	-	-
35 Total receipts.....	7097577	*42951	885518	1192669	1124047	925785	1700825	635044	***	***	217370	-	**
36 Business receipts.....	5137012	*39235	704815	784204	700342	579187	1402206	414624	***	***	204158	-	**
37 Interest.....	223395	*143	17981	31367	38307	28452	44367	44758	***	***	6431	-	**
38 Interest on govt. obligations....	1892	-	-	*23	-	*473	*1018	*366	***	***	3	-	-
39 Rents.....	40186	-	*1579	*1671	*11358	*3417	16346	*2149	***	***	-	-	-
40 Royalties.....	*556	-	-	-	-	-	-	-	***	***	-	-	-
41 Net S-T cap gain less net LT loss	*150	-	-	-	*120	-	-	-	***	***	-	-	-
42 Net L-T cap gain less net ST loss	*1530	-	-	-	*6	-	*1459	*27	***	***	-	-	-
43 Net gain, noncapital assets.....	*708	-	*347	*195	*114	-	*45	*6	***	***	-	-	-
44 Dividends, domestic corporations.	*100	-	-	*100	-	-	-	-	***	***	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	***	***	-	-	-
46 Other receipts.....	1692048	*3573	160797	375109	373799	314256	235385	173113	***	***	6778	-	**
47 Total deductions.....	6779518	*34706	854599	1130598	1073015	878914	1635084	615236	***	***	205243	-	**
48 Cost of goods.....	265755	-	*17514	*16550	*166647	*10360	*29133	-	***	***	13421	-	**
49 Compensation of officers.....	*21521	-	*11881	*6714	-	-	*2844	-	***	***	82	-	-
50 Salaries and wages.....	810772	*2757	57490	105596	81610	82964	301281	89087	***	***	43384	-	**
51 Repairs.....	1047062	*2608	175479	244702	139440	198581	205765	46734	***	***	8667	-	**
52 Bad debts.....	31151	-	*597	*2710	*4558	*15510	5453	*92	***	***	1629	-	**
53 Rent paid on business property...	51020	-	*9149	*3200	*19058	*401	*14197	*4771	***	***	-	-	-
54 Taxes paid.....	544609	*794	10175	29328	16081	54381	223471	120297	***	***	24748	-	**
55 Interest paid.....	265793	*348	*1168	*6311	*7870	17060	98076	46748	***	***	23256	-	**
56 Contributions or gifts.....	*84	-	-	*3	*13	*45	*22	-	***	***	-	-	-
57 Amortization.....	5488	*20	*28	-	*178	*415	2466	832	***	***	237	-	**
58 Depreciation.....	228071	*167	3168	6506	10938	13155	85250	40019	***	***	16336	-	**
59 Depletion.....	-	-	-	-	-	-	-	-	***	***	-	-	-
60 Advertising.....	4939	-	*553	*1755	*24	*804	*1541	-	***	***	142	-	**
61 Pension, prof sh, stock, annuity.	19972	-	-	*1232	-	*1078	7325	*2766	***	***	4894	-	**
62 Employee benefit programs.....	54855	*39	*784	*1540	*6502	4746	20243	7394	***	***	7161	-	**
63 Net loss, noncapital assets.....	*268	-	-	-	-	-	*250	-	***	***	-	-	-
64 Other deductions.....	3428158	*27974	566613	704450	620095	479412	637765	256494	***	***	61287	-	**
65 Total receipts less total deducts..	318059	*8244	30919	62071	51032	46871	65741	19808	***	***	12127	-	**
Constructive taxable income from	-	-	-	-	-	-	-	-	***	***	-	-	-
66 related foreign corporations....	-	-	-	-	-	-	-	-	***	***	-	-	-
67 Net income, total.....	316167	*8244	30919	62048	51032	46398	64723	19442	***	***	12124	-	**
68 Net income, Form 1120-A.....	16701	-	2469	*10277	*3955	-	-	-	***	***	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	***	***	-	-	-
70 Net income, Form 1120S.....	*27757	*795	*192	*14288	-	-	*12483	-	***	***	-	-	-
71 Statutory special deductions, total	115252	*7407	8799	*13963	13784	22352	17819	*4594	***	***	10944	-	**
72 Net operating loss deduction....	115182	*7407	8799	*13892	13784	22352	17819	*4594	***	***	10944	-	**
73 Dividends received deduction....	*70	-	-	*70	-	-	-	-	***	***	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	***	***	-	-	-
75 Income subject to tax.....	173159	*42	21930	33798	37248	24046	34421	14848	***	***	1180	-	**
76 Income tax before credits, total...	31257	*155	3372	5069	5622	3856	6403	4444	***	***	629	-	**
77 Regular tax.....	30697	*6	3372	5069	5622	3856	6401	4422	***	***	401	-	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	***	***	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	***	***	-	-	-
80 Alternative minimum tax.....	*552	*149	-	-	-	-	*2	*22	***	***	219	-	**
81 Environmental tax.....	8	-	-	-	-	-	-	-	***	***	8	-	**
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	***	***	-	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	***	***	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	***	***	-	-	-
85 General business credit.....	*140	-	*140	-	-	-	-	-	***	***	-	-	-
86 Prior year minimum tax credit....	-	-	-	-	-	-	-	-	***	***	-	-	-
87 Income tax after credits, total....	31118	*155	3233	5069	5622	3856	6403	4444	***	***	629	-	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	24216	1003	6397	4911	3351	3915	3944	384	150	85	38	25	13
2 Total assets.....	43548801	-	215239	783153	1203858	2868597	8100759	2740066	2148752	2943584	2596815	3702976	16245002
3 Cash.....	2392382	-	43674	115813	84561	270934	685043	145240	169935	235417	75886	146691	419189
4 Notes and accounts receivable....	4009201	-	38969	61366	94845	261509	849361	178575	216999	297371	430471	331681	1248055
5 Less: Allowance for bad debts.....	164533	-	-	-	-	-	*63741	*619	*10317	*6680	7371	32940	42865
6 Inventories.....	7866444	-	*4183	190848	355543	835206	2185487	691117	371053	921082	425122	949966	936837
7 U.S. gov't. obligations, total....	104447	-	-	-	*5640	*121	*24345	*17438	-	*23048	23973	-	9881
8 Tax-exempt securities.....	*36843	-	-	-	-	*3944	*16593	-	*352	-	10657	-	5297
9 Other current assets.....	3482262	-	16042	40581	90554	235611	593644	338442	241880	123583	203683	399342	1198899
10 Loans to stockholders.....	514845	-	*10688	*45643	115908	35998	80209	66523	*23007	*38319	74515	678	23357
11 Mortgage and real estate loans...	2301321	-	*9218	*54247	*37491	86882	358328	*24525	*61703	*116791	108587	62622	1380928
12 Other investments.....	8545902	-	*39566	*75095	110078	246122	1096771	298420	380989	324561	391724	752096	4830480
13 Depreciable assets.....	9413522	-	119210	131271	176686	576157	1087093	659314	492310	705180	697691	694493	4074118
14 Less: Accumulated depreciation	2067946	-	80115	54910	48510	180186	298528	141662	139430	248473	250058	195051	431022
15 Depletable assets.....	*177815	-	-	-	-	*10683	*26518	-	*49	*48378	-	-	92187
16 Less: Accumulated depletion...	*97638	-	-	-	-	*7084	*2157	-	*8	*48378	-	-	40011
17 Land.....	4316028	-	*20866	84892	154641	333591	999744	393756	225110	264491	221183	255652	1362103
18 Intangible assets (Amortizable)...	863819	-	*344	*2493	*1218	2638	45681	8438	84955	18427	24363	15522	659740
19 Less: Accumulated amortization	128803	-	*114	*1382	*938	980	21396	6525	59377	9248	5926	3439	19478
20 Other assets.....	1982890	-	*7293	*37196	26143	157451	437764	67085	89542	139716	172316	325662	537307
21 Total liabilities.....	43548801	-	215239	783153	1203858	2868597	8100759	2740066	2148752	2943584	2596815	3702976	16245002
22 Accounts payable.....	2249519	-	*11320	*9552	13735	140949	347736	119709	91532	187443	89820	124765	1112959
23 Mort, notes, and bonds under 1 yr	4084798	-	*217121	*41939	197685	355491	1058146	563135	293108	384911	304018	211596	457650
24 Other current liabilities.....	1967160	-	15371	37058	78309	146829	364283	113466	207779	192346	226752	154910	430057
25 Loans from stockholders.....	5240891	-	380466	83889	81167	630738	995764	222776	129568	*91493	186038	402372	2036620
26 Mort, notes, bonds, 1 yr or more.	10346163	-	*34268	132781	281908	684193	1932439	685456	688503	828832	885724	942435	3249623
27 Other liabilities.....	2770468	-	*17318	67234	66639	85149	571607	233998	73578	127686	171748	309380	1046132
28 Net worth.....	16889803	-	-460625	410701	484416	825248	2830784	801527	664684	1130872	732716	1557519	7911962
29 Capital stock.....	5356414	-	*7255	79570	129360	283971	579839	102704	69814	112356	297932	437248	3186363
30 Paid-in or capital surplus.....	9201380	-	*100976	68358	*67081	235118	985670	161169	316464	470680	603920	1236546	4955398
31 Retained earnings, appropriated.	*13727	-	-	-	-	*8725	*5003	-	-	-	-	-	-
32 Retained earnings-unappropriated	-90016	-	-43280	251760	143729	115044	522286	138707	74199	196873	-327868	-633088	-528378
33 Retained earnings (S CORP).....	2690925	-	-583299	51247	184728	201959	813652	416356	211005	360539	218679	517031	299026
34 Less: Cost of treasury stock..	282628	-	*12277	*40235	*40482	*19570	75665	*17409	*6799	*9576	59948	219	447
35 Total receipts.....	26703937	314083	1260038	1931327	1060486	2458628	5473156	2037276	2111375	2020979	1250233	1742644	5043712
36 Business receipts.....	23591031	*227438	1162753	1888583	1013260	2217852	4933370	1863322	1832915	1798149	939314	1499419	4214657
37 Interest.....	660340	15890	4005	9931	9069	22840	70779	8733	36771	28170	62418	46724	345009
38 Interest on gov't. obligations....	12330	*1398	*30	-	-	*1247	*1180	*45	*2344	*2475	1208	1345	1059
39 Rents.....	494501	*3232	*4771	*11287	*5725	29268	69723	*18855	59886	52474	64116	29237	145927
40 Royalties.....	*5599	-	-	-	-	-	*15	-	-	-	3347	-	2237
41 Net S-T cap gain less net LT loss	7536	12	*515	*293	*3371	*594	*547	*93	-	-	923	-	1188
42 Net L-T cap gain less net ST loss	285223	*3556	*52964	*9944	*124	*18228	77166	*7628	*741	7196	53152	26487	28038
43 Net gain, noncapital assets.....	87726	*466	-	-	*650	*6297	25046	*5416	4628	10917	11123	727	22458
44 Dividends, domestic corporations.	24930	214	-	*503	*272	*2544	10335	*419	*137	*1054	721	3142	5589
45 Dividends, foreign corporations..	*368	-	-	-	-	-	*87	*39	*99	-	3	-	140
46 Other receipts.....	1534352	61878	35515	*10563	31093	156981	284861	132273	173760	120545	113909	135562	277411
47 Total deductions.....	23737788	200021	1086477	1762817	873607	2047788	4649959	1835713	1912755	1857965	1159804	1621306	4729576
48 Cost of goods.....	17202579	*122438	828132	1569520	684066	1555092	3521382	1440708	1545964	1251949	620887	1104588	2957852
49 Compensation of officers.....	440934	*8822	*9997	*20886	22340	50106	128891	48775	22390	39264	23057	19090	47314
50 Salaries and wages.....	1147574	*30216	*72295	*39801	*9452	104579	141890	75777	56455	146377	117143	129766	223822
51 Repairs.....	136765	*1071	5036	2954	5326	16749	25986	7563	9381	13572	14180	13134	21814
52 Bad debts.....	145671	*212	*2275	*149	*1117	*5145	8530	*1351	20607	3556	38610	1502	62617
53 Rent paid on business property...	174411	*1610	*11913	*5943	7245	14386	12518	9935	5036	47686	7388	14954	35796
54 Taxes paid.....	473747	6659	11850	15955	14741	40736	96170	28763	26442	37832	33288	27812	133499
55 Interest paid.....	1170522	*5034	17485	17736	29140	70641	177617	33917	63463	55992	91733	73252	534512
56 Contributions or gifts.....	17603	25	*28	*716	*0	383	2328	*213	2288	484	1645	581	8912
57 Amortization.....	103582	*1134	*80	*610	*280	193	7636	*712	13015	6012	1252	10135	62521
58 Depreciation.....	342583	3196	9328	5714	11372	18599	36212	14841	15921	27374	27509	23269	149247
59 Depletion.....	*5159	*23	-	-	-	-	*82	-	-	*112	-	-	4941
60 Advertising.....	170761	2196	*1098	1210	4178	12679	27567	12498	11658	23654	15913	26668	31444
61 Pension, prof sh, stock, annuity.	41550	-	-	-	*2143	*4906	5037	4015	*466	*424	7727	4407	12425
62 Employee benefit programs.....	107369	*2396	*4789	*1106	*1223	4943	17752	4956	2605	19623	3315	8394	36269
63 Net loss, noncapital assets.....	24798	*636	*63	-	-	*10667	*1455	*158	*268	*294	933	254	10071
64 Other deductions.....	2032180	14351	112107	80517	80984	137984	438908	151529	116795	183760	155225	163501	396520
65 Total receipts less total deducts..	2966150	114063	173561	168510	186879	410840	823197	201563	198619	163014	90429	121338	314136
Constructive taxable income from related foreign corporations.....	408	-	-	-	-	-	-	-	-	-	-	-	408
67 Net income, total.....	2954227	112665	173530	168510	186879	409593	822017	201519	196275	160539	89221	119992	313485
68 Net income, Form 1120-A.....	*5399	-	*2078	*234	*3087	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	2108	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1965038	*88223	121290	116441	136819	322385	646483	178191	108190	110723	34570	42451	59272
71 Statutory special deductions, total	372428	*3290	32824	*8891	24874	21399	49864	8466	*31135	14521	19905	39748	117512
72 Net operating loss deduction....	355324	*3140	32824	*8539	24683	19611	43494	*8145	*31039	*13783	19400	37101	113565
73 Dividends received deduction....	17104	150	-	*352	*190	*1788	*6370	*321	*96	*738	505	2647	3947
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	617660	21153	19416	43393	25187	65809	125934	14863	56950	35295	35166	37793	136702
76 Income tax before credits, total...	192388	5353	5418	7034	4015	16089	37466	4549	19888	12305	13965	14064	52243
77 Regular tax.....	182046	5300	5418	6769	3993	15253	36712	4430	19261	11929	11961	13306	47715
78 Personal holding company tax....	*975	*24	-	*265	-	*686	-	-	-	-	-	-	-
79 Recapture taxes.....	*102	-	-	-	-	-	*102	-	-	-	-	-	-
80 Alternative minimum tax.....	8033	*17	-	-	-	*147	*561	*57	*582	*165	1750	693	4060
81 Environmental tax.....	542	13	-	-	-	*3	-	-	*44	*18	40	65	359
82 Foreign tax credit.....	*452	-	-	-	-	-	*11	*8	-	*1	432	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	171	-	-	-	-	-	-	-	-	-	-	-	171
85 General business credit.....	3284	*4	-	-	-	*245	*786	-	*682	*226	58	108	1174
86 Prior year minimum tax credit....	8076	-	-	-	*412	-	*247	*58	*2299	*646	562	1974	1877
87 Income tax after credits, total....	180405	5349	5418	7034	3602	15844	36421	4483	16907	11432	12913	11983	49019

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	79946	5066	45792	14729	6536	3533	3371	483	293	73	35	26	9
2 Total assets.....	37172698	-	1473263	2387129	2141626	2477965	6615819	3243506	4305733	2468258	2396799	4100522	5562077
3 Cash.....	4229376	-	498950	606507	449866	287504	873999	231504	377466	174768	147211	259421	322180
4 Notes and accounts receivable....	3267160	-	137609	188926	132714	159304	816813	260676	486488	299842	166227	387590	230971
5 Less: Allowance for bad debts.....	82851	-	-	*465	*9926	-	*2658	*6296	*4186	*22314	1556	31946	3506
6 Inventories.....	978394	-	-	-	-	-	*2589	*8766	70537	*15789	25907	66078	788729
7 U.S. govt. obligations, total....	164743	-	-	*3065	*1786	-	*102459	*14295	*12673	-	12464	-	76
8 Tax-exempt securities.....	175678	-	-	*200	-	-	*12337	*95417	*10405	-	18943	-	-
9 Other current assets.....	3806765	-	111844	257479	304831	379167	830779	259357	381872	326428	121365	283561	550082
10 Loans to stockholders.....	1005170	-	101993	265329	112062	81886	162092	50238	60047	*48591	12036	110895	-
11 Mortgage and real estate loans...	2304240	-	*31209	85182	206501	167559	524664	101660	383410	166006	290000	339975	8074
12 Other investments.....	8377833	-	107802	142895	281699	398297	1134395	817949	1020949	506713	611904	1631979	1723252
13 Depreciable assets.....	12493770	-	1273569	1288034	733033	976446	1889168	1380985	1346693	728696	656241	742944	1477960
14 Less: Accumulated depreciation	5326226	-	886247	794286	445729	465668	834551	444882	422058	200788	162312	180405	489302
15 Depletable assets.....	*2500	-	-	-	*38	-	*2462	-	-	-	-	-	-
16 Less: Accumulated depletion...	*38	-	-	-	*38	-	-	-	-	-	-	-	-
17 Land.....	3659074	-	56248	209843	247128	294217	836999	437235	399190	286045	337390	274834	279946
18 Intangible assets (Amortizable)...	742502	-	16294	79888	91962	41688	74429	63425	24136	*24004	170199	136917	19560
19 Less: Accumulated amortization	279365	-	10653	42146	55653	4829	28452	27727	15376	*6632	46524	32102	9273
20 Other assets.....	1653973	-	34643	96676	91352	132133	135216	85915	145515	121109	37304	110780	663328
21 Total liabilities.....	37172698	-	1473263	2387129	2141626	2477965	6615819	3243506	4305733	2468258	2396799	4100522	5562077
22 Accounts payable.....	2294578	-	829316	118088	63089	46135	213373	122649	164286	107364	96311	186314	347653
23 Mort, notes, and bonds under 1 yr	3770942	-	207649	277633	105299	205400	671141	350679	515279	355737	192281	332851	556994
24 Other current liabilities.....	2606842	-	177046	193724	186915	160455	455838	229349	238777	219266	175843	249959	319671
25 Loans from stockholders.....	2769762	-	425522	244004	284986	324023	582940	63828	183157	150931	87340	253135	169896
26 Mort, notes, bonds, 1 yr or more.	10011889	-	359354	378500	314575	611279	1660100	1218070	1102103	632460	637893	868537	2229018
27 Other liabilities.....	3199272	-	30639	75302	136577	178712	846799	304859	507417	259318	308155	327061	224432
28 Net worth.....	12519412	-	-556262	1099877	1050185	951961	2185628	954072	1594715	743182	898976	1882665	1714413
29 Capital stock.....	3612649	-	316326	307367	154747	110008	574428	419553	825547	299325	117703	41979	445666
30 Paid-in or capital surplus.....	8757400	-	364265	179521	278559	581693	771000	387341	912082	653718	824224	2438690	1366307
31 Retained earnings, appropriated.	*101000	-	*18222	-	*176	-	*51997	-	*83	-	-	30522	-
32 Retained earnings-unappropriated.	-183288	-	-75318	522108	520751	-76567	390329	-79796	-253401	-235399	-75157	-738858	-81980
33 Retained earnings (S CORP).....	783385	-	-1163274	166552	145102	341432	653115	279127	162916	*47930	36911	113573	-
34 Less: Cost of treasury stock..	551735	-	*16483	75672	49150	*4604	255241	*52154	52512	*22392	4705	3241	15581
35 Total receipts.....	36041861	532670	8325391	7147136	3182673	2314664	4295052	1934375	2336166	736081	842468	1742317	2652868
36 Business receipts.....	31022090	238551	7876645	6823397	2883053	2049986	3245826	1575816	1772450	436594	602297	1226056	2111419
37 Interest.....	624544	23410	18827	26874	42393	18770	92505	34847	67443	46665	41976	94640	116192
38 Interest on govt. obligations....	16969	*21	*438	-	*82	*892	7602	*1905	*4124	*113	1531	3	258
39 Rents.....	1066179	11547	116385	53811	46309	91562	147851	90903	147054	66454	67499	66760	160045
40 Royalties.....	48574	*1263	*12	-	*91	*2701	*63	7	*64	*37359	4394	437	2183
41 Net S-T cap gain less net LT loss	44453	-	*1002	*260	*1054	*2798	*3517	*4861	*1613	*879	565	15418	12488
42 Net L-T cap gain less net ST loss	1102424	139271	100069	*19229	112862	*108129	188382	60797	82264	60911	71883	67471	91155
43 Net gain, noncapital assets.....	160503	*9850	*34561	*1966	*2147	*17218	43689	*657	23776	6606	2896	6647	10489
44 Dividends, domestic corporations.	38693	*30	*1596	*73	*2912	3223	7515	*2784	8950	*7059	2118	2189	244
45 Dividends, foreign corporations..	*2531	-	-	-	-	-	*289	*385	*1804	-	-	54	-
46 Other receipts.....	1914901	108727	175854	221527	91770	19385	377813	161414	226626	73440	47307	262643	148395
47 Total deductions.....	31616767	268705	7210407	6641901	2804230	1968043	3593052	1686127	2051102	614737	726982	1532781	2518699
48 Cost of goods.....	7366979	*6179	846402	531450	888242	440538	976829	494264	774936	176875	169182	578733	1483348
49 Compensation of officers.....	2892574	21624	1082478	918004	242623	70442	245525	59585	103949	24110	27203	48464	44926
50 Salaries and wages.....	4734183	14645	1115846	955485	454749	225315	645020	185592	342234	84462	133240	372054	205540
51 Repairs.....	300749	6821	66552	54329	20498	19842	34122	21927	33233	8306	8534	9330	17254
52 Bad debts.....	98551	*1035	*22223	*1366	*3427	*936	8129	11494	15924	22621	1564	8340	1492
53 Rent paid on business property...	1278202	12070	391999	260997	111444	72311	133729	52203	72193	58632	35779	26119	50727
54 Taxes paid.....	954924	13034	197032	201100	90714	55507	132198	51241	77460	26268	25594	34288	50489
55 Interest paid.....	1071453	18758	50673	58498	35920	52887	185194	101148	118669	68742	67758	143119	168889
56 Contributions or gifts.....	19363	*302	1910	3831	1971	699	1729	767	2893	1041	721	1716	1783
57 Amortization.....	80957	*151	1154	11448	4504	623	9900	3923	8481	1191	10856	7869	20857
58 Depreciation.....	620032	11980	86165	96086	44146	41183	86208	59721	50683	17271	26163	31630	68795
59 Depletion.....	*3846	-	-	-	*136	*331	*29	-	*0	*8	-	-	3342
60 Advertising.....	866490	6674	327497	133467	59305	59752	85485	58269	42584	4576	22753	13973	52154
61 Pension, prof sh, stock, annuity.	174621	-	55014	54936	25799	*7595	13025	*3324	6496	2679	1723	1696	2334
62 Employee benefit programs.....	245151	*2947	41074	47068	32648	9420	41145	11728	16586	5331	7982	12103	17119
63 Net loss, noncapital assets.....	37946	*3641	*2825	-	*56	*1012	*7585	*11289	*233	*3731	2942	2414	2218
64 Other deductions.....	10870745	148844	2921564	3313837	784409	909648	987200	559652	384546	108889	184988	239734	327434
65 Total receipts less total deducts..	4425094	263965	1114983	505235	378443	346621	702000	248248	285064	121344	115485	209535	134169
Constructive taxable income from													
66 related foreign corporations.....	*178	*43	-	-	-	-	-	-	*31	-	-	-	105
67 Net income, total.....	4408303	263987	1114545	505235	378361	345729	694398	246343	280972	121231	113954	209532	134016
68 Net income, Form 1120-A.....	44329	*1263	38806	*2511	*1750	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	110366	110366	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2236828	*43649	820231	313848	192069	225471	394547	106456	98923	*20081	2220	19333	-
71 Statutory special deductions, total	1041087	121889	174981	41424	71383	53504	146403	83874	63873	36701	80729	121046	45280
72 Net operating loss deduction....	1013089	121888	173863	41373	69531	51261	141108	81781	57359	31265	79167	119402	45109
73 Dividends received deduction....	27998	*21	*1118	*51	*1852	2242	5295	*2093	6514	*5436	1562	1644	171
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1132458	98449	119332	149964	114909	66754	154211	56013	118176	65609	31151	69154	88735
76 Income tax before credits, total...	329215	31366	20745	28012	28204	16402	47328	18673	41101	24745	11841	26209	34590
77 Regular tax.....	310915	27932	20222	27729	27320	16372	45872	17627	39879	22728	10614	23768	30852
78 Personal holding company tax....	*634	-	-	-	-	*358	-	*73	*19	*184	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	15733	*2243	*751	-	*518	*29	1312	*984	954	1966	1162	2248	3565
81 Environmental tax.....	668	*39	*18	-	*9	*0	*35	*44	*43	52	65	193	172
82 Foreign tax credit.....	1219	*78	-	-	-	-	*43	*27	*247	*744	-	78	2
83 U.S. Possessions tax credit.....	8	-	-	8	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	2768	-	-	-	-	-	-	-	-	-	-	-	2768
85 General business credit.....	5609	*187	*24	-	-	*11	*46	*312	*2726	*83	167	182	1872
86 Prior year minimum tax credit....	2207	*18	-	-									

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	28811	2288	5733	4446	2950	2438	3444	961	1133	1015	1359	2079	
2 Total assets.....	3153895162	-	203445	730985	1019384	1807411	7598409	6833657	18143503	35341365	72927250	221620155	2787669598
3 Cash.....	30784832	-	90991	97238	113589	276790	584622	365951	600419	676251	822664	1328959	25827358
4 Notes and accounts receivable.....	181402348	-	*13466	34802	38320	88582	372498	245213	741468	1494569	2508115	6915057	168950257
5 Less: Allowance for bad debts.....	537435	-	-	-	-	-	*3189	*49	*3339	8012	4516	7226	51104
6 Inventories.....	591040	-	-	-	-	*39162	*30371	*6065	*11684	*59468	28577	93003	322710
7 U.S. govt. obligations, total....	321927169	-	*309	*1005	*20921	*49257	429699	520806	1452687	2533126	7038033	19443579	290437748
8 Tax-exempt securities.....	167844228	-	-	-	*31780	*51521	262004	440425	732151	2161500	5821056	21786094	136557696
9 Other current assets.....	68694348	-	18376	57612	77448	44138	781727	746623	1324457	1246399	2513965	6742147	55141457
10 Loans to stockholders.....	3541406	-	*37613	*68171	*26439	38539	121966	44004	*82616	126698	67304	10860	2917197
11 Mortgage and real estate loans...	26085804	-	*1622	*76718	*34396	*96096	174206	*87309	297485	293352	435747	440917	24147957
12 Other investments.....	2244287674	-	31890	267040	569471	908304	4330408	4122672	12204579	25142779	51323877	159460767	1985925887
13 Depreciable assets.....	54799908	-	*53454	55472	*47839	198068	395168	174169	528069	1174919	1813101	4060120	46299529
14 Less: Accumulated depreciation	12091271	-	*42887	25023	*21361	92407	164965	50859	131391	326912	383291	699922	10152253
15 Depletable assets.....	1754552	-	-	-	-	-	*9588	*1113	-	-	4015	13530	1726306
16 Less: Accumulated depletion...	288918	-	-	-	-	-	*5604	*6	-	-	-	1186	282123
17 Land.....	9462830	-	*2920	*17122	*14202	87218	142735	38992	119053	364391	431986	941683	7302529
18 Intangible assets (Amortizable)...	3496933	-	*8909	*833	*926	4880	22203	91422	126725	167217	224596	396808	5452415
19 Less: Accumulated amortization	840616	-	*8491	*370	*368	3249	12063	15127	70763	41005	80135	86763	522283
20 Other assets.....	52980329	-	-4726	80365	65782	20512	127037	14933	127603	276625	362155	781728	51128315
21 Total liabilities.....	3153895162	-	203445	730985	1019384	1807411	7598409	6833657	18143503	35341365	72927250	221620155	2787669598
22 Accounts payable.....	70952916	-	*5743	*57139	19089	10552	131570	93116	261377	625434	1329392	4060243	64359260
23 Mort, notes, and bonds under 1 yr	95670896	-	*1080	-	*3048	75361	239570	247560	256834	327279	224665	1111634	93183865
24 Other current liabilities.....	38003680	-	34572	2268	8023	43713	119587	152913	303855	636882	1057348	3361959	32282562
25 Loans from stockholders.....	2075590	-	*29083	*71390	*55183	220475	411030	65247	362038	207103	309843	189132	155065
26 Mort, notes, bonds, 1 yr or more.	68877713	-	-	*26099	*44101	154456	499339	280308	708465	919301	1583704	2638275	62023628
27 Other liabilities.....	19495926	-	*28725	*15164	37693	45286	164371	125047	287390	427938	634149	1269823	16460340
28 Net worth.....	2858818441	-	104242	558925	852246	1257568	6032943	5869466	15963543	32197428	67788113	208989090	2519204878
29 Capital stock.....	1174299095	-	25603	177745	295475	282238	1512990	1533371	2973821	4841460	10470500	41610521	1110575370
30 Paid-in or capital surplus.....	2645985952	-	143172	122551	178574	395988	2349824	3802628	11135866	25527518	54700321	167964433	2379665078
31 Retained earnings, appropriated.	25144972	-	-	-	*190	*29489	27330	*36378	130192	399598	608816	2321951	21591027
32 Retained earnings-unappropriated	241413406	-	-23045	282134	435622	456337	1795790	540218	1560811	1155218	2750438	9309650	223150234
33 Retained earnings (S CORP).....	2432600	-	*-12315	*24930	*74827	114210	554713	*252405	348428	421764	113842	539797	-
34 Less: Cost of treasury stock....	1230457584	-	*29172	*48434	132442	*20695	207704	295532	185575	148130	855804	12757263	1215776833
35 Total receipts.....	190580068	2813831	551267	134759	193899	412314	1690699	857258	1730639	3561342	5031371	15028989	158573700
36 Business receipts.....	7919102	*50030	*409644	*33186	*17336	231766	760723	188937	256972	1109966	549966	1419597	2890979
37 Interest.....	97010296	1622798	3466	20012	19207	29068	135414	165850	443821	939951	2053396	6293549	85283854
38 Interest on govt. obligations....	12500513	113636	-	*996	2945	7616	21358	37166	64973	161685	404435	1429143	10256561
39 Rents.....	8817125	47654	*11856	*2343	*3595	*4495	29906	13963	64589	163183	383022	818275	7274243
40 Royalties.....	232933	*7300	*4016	*211	*10	*223	33275	*11456	*32513	*641	2918	11110	129261
41 Net S-T cap gain less net LT loss	30326824	294136	*171	*883	3267	5376	97454	55182	173412	323127	722689	1979325	26671802
42 Net L-T cap gain less net ST loss	2396774	154336	*71120	*26505	10350	31981	232282	93592	204217	196403	87854	259563	1028571
43 Net gain, noncapital assets.....	181882	*7145	-	-	*1624	*7000	*3077	*11791	1122	*11916	9158	6275	122774
44 Dividends, domestic corporations.	798541	19371	*1292	19684	21687	27658	89863	51534	74509	61630	55631	100643	275039
45 Dividends, foreign corporations..	473829	*14489	-	*830	*364	*115	1257	1738	13099	35691	17026	30590	358629
46 Other receipts.....	29922250	482934	49701	30108	113515	67016	286091	226049	401412	557149	745277	2681009	24281989
47 Total deductions.....	47309102	495769	427563	41784	46841	225988	1013809	284819	623663	1658070	1604868	3990507	36895419
48 Cost of goods.....	2715772	24765	*11532	-	*24599	*168704	*68780	*31313	*628670	242664	675565	839180	-
49 Compensation of officers.....	769061	*3314	*139375	*859	*6582	49003	99473	17777	43091	42214	44401	164541	158431
50 Salaries and wages.....	2269546	10134	*97776	*1811	*2485	23909	166469	34135	77198	216163	134714	267745	1237009
51 Repairs.....	290356	*1548	*637	*99	*379	810	4953	2087	4401	8893	14173	34982	217394
52 Bad debts.....	854686	95	*2406	-	-	-	*676	*8660	4233	28142	9055	8271	793149
53 Rent paid on business property...	380098	*655	*17404	*1695	*2274	10276	16254	7528	11177	28061	12054	55626	217094
54 Taxes paid.....	1241686	15244	16572	7772	4320	9025	48535	22032	32324	61387	54441	140544	829490
55 Interest paid.....	8801367	20939	*4645	*5184	*3188	17687	43159	33544	96878	94934	187047	371709	7922452
56 Contributions or gifts.....	49384	214	*61	-0	*8	631	1722	3348	3510	3831	1193	4925	29940
57 Amortization.....	223290	2718	*155	*165	*147	325	7973	938	3874	6204	22108	25481	153204
58 Depreciation.....	2843561	8746	*1922	*1279	*2728	7414	24258	8044	18957	39464	67343	115067	2548340
59 Depletion.....	29258	*-0	*945	*32	*1	*16	*9043	*1719	*5627	*46	85	6000	5745
60 Advertising.....	236397	*40	*1005	-	*138	*1274	6331	*5309	1681	8378	7720	12072	192449
61 Pension, prof sh, stock, annuity.	145451	166	*20723	-	-	*2782	9662	*1028	2388	4419	3635	10470	90179
62 Employee benefit programs.....	216383	259	*14353	*89	*1745	*1874	2936	*1186	3572	20005	8398	19402	142564
63 Net loss, noncapital assets.....	106697	*1588	-	-	*7417	*974	*904	*1976	3509	6649	3673	4778	75229
64 Other deductions.....	26136109	405345	109586	11267	15429	75390	402757	66729	279930	460610	792165	2073331	21443571
65 Total receipts less total deducts..	143270966	2318061	123703	92975	147058	186325	676890	572439	1106976	1903271	3426503	11038482	121678281
Constructive taxable income from													
66 related foreign corporations.....	791358	22875	-	-	-	-	*171	*6798	*10399	*89393	11672	17029	633021
67 Net income, total.....	131561811	2227301	123703	91979	144113	178709	655704	542072	1052402	1830979	3033740	9626368	112054741
68 Net income, Form 1120-A.....	*937	-	*909	*28	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	70731	70731	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1013979	*8304	*61609	*37731	*98074	76750	222633	*111031	112208	137435	17672	130532	-
71 Statutory special deductions, total	125964858	1912398	4504	19203	26169	45503	194666	256079	692672	1344019	2873469	8896660	109699516
72 Net operating loss deduction....	1135665	63713	*3619	*4297	9209	23727	76966	71178	99905	82806	50030	84441	565772
73 Dividends received deduction....	552903	15423	*863	14453	16304	18484	61263	35952	53149	42691	37348	77021	179952
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5165636	309243	57624	35776	21424	57774	244419	175979	252418	370971	168081	668691	2803235
76 Income tax before credits, total...	1860376	110203	18259	8757	3329	14195	79862	65814	96641	134653	59509	244627	1024529
77 Regular tax.....	1788975	105555	18182	8514	3243	13760	74838	58976	85859	127872	55097	232918	1004162
78 Personal holding company tax....	9715	*266	*19	*232	*58	*156	1983	*267	*493	53	314	2	5871
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	47281	2626	-	-	*29	*279	2689	6484	10058	6330	3739	9382	5666
81 Environmental tax.....	6230	235	*57	10	-	-	*52	83	226	399	172	891	4106
82 Foreign tax credit.....	398973	*9814	-	*50	*23</								

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	6921	431	*21	*12	*33	62	465	403	739	756	884	1239	1876
2 Total assets.....	2809200186	-	*1077	*2126	*13199	44297	1220309	2879724	12193458	27655916	63713394	202832003	2498644681
3 Cash.....	23412834	-	*20	*823	*469	*2609	36911	40625	150307	181883	426074	792419	21780693
4 Notes and accounts receivable....	127574876	-	*-0	*77	*77	*273	14554	49910	182191	1028925	1936378	5589033	118773458
5 Less: Allowance for bad debts.....	*2093	-	-	-	-	-	-	-	-	*1183	910	-	-
6 Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
7 U.S. govt. obligations, total....	317088108	-	*207	-	*1793	*8759	77992	460561	1227934	2303760	6896004	19313952	286797146
8 Tax-exempt securities.....	166014043	-	-	-	-	-	*60289	335235	513863	1919363	5634914	21615613	135934766
9 Other current assets.....	50847837	-	*279	*233	*280	*1078	31618	153520	894494	610459	2004014	5468936	41682928
10 Loans to stockholders.....	*29617	-	-	-	-	-	-	*466	-	-	-	4434	24718
11 Mortgage and real estate loans....	*419859	-	-	-	-	-	-	-	*80380	*25271	69851	4367	239990
12 Other investments.....	2122888021	-	*516	*884	*10377	31462	996126	1835727	9137018	21546265	46717512	150009095	1892603039
13 Depreciable assets.....	4992	-	-	-	-	-	*80	-	*220	*795	714	724	2459
14 Less: Accumulated depreciation	2798	-	-	-	-	-	*7	-	*37	*206	536	325	1688
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Intangible assets (Amortizable)...	86035	-	*4	*30	*208	*206	2785	3952	8745	16102	12864	18807	22332
19 Less: Accumulated amortization	46816	-	*-0	*16	*61	*39	722	1620	3283	7288	7059	11541	15186
20 Other assets.....	885670	-	*51	*96	*58	*-51	683	1348	1626	31771	23574	26489	800026
21 Total liabilities.....	2809200186	-	*1077	*2126	*13199	44297	1220309	2879724	12193458	27655916	63713394	202832003	2498644681
22 Accounts payable.....	66067726	-	*1	*163	*373	19035	53088	176962	458470	1133944	3652135	60573555	60573555
23 Mort, notes, and bonds under 1 yr	1584227	-	-	-	-	*6	*6	*4393	*33	*39564	94198	350926	1095100
24 Other current liabilities.....	24836833	-	*314	*228	*420	*1258	10854	19427	140243	256303	557488	2391364	21458934
25 Loans from stockholders.....	*123631	-	-	-	-	-	*84	-	-	*114058	-	9489	-
26 Mort, notes, bonds, 1 yr or more.	635135	-	-	-	-	-	-	-	*16608	*99648	196287	249295	73298
27 Other liabilities.....	1644225	-	*242	-	*58	*41	3420	*119	104228	51727	141433	160073	1182885
28 Net worth.....	2714308409	-	*521	*1898	*12559	42619	1186910	2802695	11755384	26636147	61590044	196018722	2414260909
29 Capital stock.....	1153957983	-	*218	-	*2978	*13686	382152	773395	2190724	3863869	8879324	39582588	1098269049
30 Paid-in or capital surplus.....	2540010518	-	*296	*4470	*9140	33059	871190	2298721	9060137	22257728	49548050	157761627	2298166101
31 Retained earnings, appropriated.	24557998	-	-	-	*190	*706	10652	*36378	68556	385522	542041	2217612	21296341
32 Retained earnings-unappropriated	224883041	-	*7	*-2571	*250	171	-77084	-210684	456278	195126	3397636	9042686	212081226
33 Retained earnings (S CORP).....	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Less: Cost of treasury stock..	1229101130	-	-	-	-	*5001	-	*95114	*20311	*66098	777007	12585791	1215551808
35 Total receipts.....	153219872	2208510	*101	*478	*1091	3297	68521	186740	673984	1511375	3567998	11392913	133604865
36 Business receipts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
37 Interest.....	84967282	1529207	*24	*448	*646	1892	34304	92170	334345	765609	1831041	5915210	74462389
38 Interest on govt. obligations....	12341853	110147	-	-	-	-	6426	23036	48255	144140	391154	1404693	10214003
39 Rents.....	-	-	-	-	-	-	-	-	-	-	-	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	30068294	259385	*-0	*14	*48	*745	11651	30916	159265	311232	716184	1958730	26620123
42 Net L-T cap gain less net ST loss	-	-	-	-	-	-	-	-	-	-	-	97	255
43 Net gain, noncapital assets.....	5520	-	-	-	-	-	-	-	-	-	-	97	255
44 Dividends, domestic corporations.	-	-	-	-	-	-	-	-	-	-	-	-	5168
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	25836922	309770	*78	*15	*398	660	16140	40618	132119	290394	629523	2114025	22303182
47 Total deductions.....	20940257	282102	*79	*71	*436	599	9970	20203	102841	246528	558493	1698113	18020823
48 Cost of goods.....	-	-	-	-	-	-	-	-	-	-	-	-	-
49 Compensation of officers.....	11842	23	-	-	-	-	-	-	*-0	*1910	494	2177	7238
50 Salaries and wages.....	30898	704	*15	-	*5	*54	211	230	677	2491	3065	5550	17896
51 Repairs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
52 Bad debts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
53 Rent paid on business property...	2897	-	-	-	-	-	*1	-	-	*3	*234	223	1935
54 Taxes paid.....	189041	785	-	*3	-	*2	119	78	1667	4643	5734	21800	154211
55 Interest paid.....	476790	*118	-	-	-	-	*8	*217	*474	9514	26845	74055	365559
56 Contributions or gifts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
57 Amortization.....	28321	1512	*-0	*10	*10	*13	467	621	1956	2665	3967	4040	13060
58 Depreciation.....	1560	1	-	-	-	-	-	-	*55	*64	47	94	1298
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	27805	-	-	-	-	-	-	-	*223	*259	412	442	26469
61 Pension, prof sh, stock, annuity.	-	-	-	-	-	-	-	-	-	-	-	-	-
62 Employee benefit programs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
63 Net loss, noncapital assets.....	2473	-	-	-	-	-	-	*1	-	-	-0	260	2212
64 Other deductions.....	20168631	278958	*64	*58	*420	531	9164	19057	97786	224747	517706	1589194	17430945
65 Total receipts less total deducts..	132279615	1926408	*22	*407	*656	2698	58551	166537	571143	1264848	3009505	9694800	115584042
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	119937761	1816261	*22	*407	*656	2698	52125	143501	522888	1120707	2618351	8290106	105370039
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	-	-	-	-	-	-	-	-	-	-	-	-	-
71 Statutory special deductions, total	119997511	1816264	*22	*407	*656	2698	52117	144122	522999	1123097	2616083	8292828	105426217
72 Net operating loss deduction....	-	-	-	-	-	-	-	-	-	-	-	-	-
73 Dividends received deduction....	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	6836	*39	-	-	-	-	*8	*-0	*4	-	5052	1277	456
76 Income tax before credits, total...	34850	*6	-	-	-	-	*1	*4	*1	-	194	1799	32846
77 Regular tax.....	28607	*6	-	-	-	-	*1	-	*1	-	7	421	28172
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Environmental tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total....	34850	*6	-	-	-	-	*1	*4	*1	-	194	1799	32846

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	362	*8	-	***	-	*12	20	***	22	48	46	55	126
2 Total assets.....	108398261	-	-	***	-	*9621	69193	***	388029	1750995	3334061	8714845	93970370
3 Cash.....	1841784	-	-	***	-	*636	*2470	***	*17349	91136	99882	148504	1476189
4 Notes and accounts receivable....	2019200	-	-	***	-	*2100	*1264	***	*19490	81110	19427	86000	1808875
5 Less: Allowance for bad debts.	107491	-	-	***	-	-	*101	***	*1422	*1650	-	419	103851
6 Inventories.....	-	-	-	***	-	-	-	***	-	-	-	-	-
7 U.S. govt. obligations, total....	677566	-	-	***	-	-	*7636	***	*32906	*43403	4615	6893	581658
8 Tax-exempt securities.....	-	-	-	***	-	-	-	***	-	-	-	-	-
9 Other current assets.....	1288693	-	-	***	-	*453	*297	***	*2050	179016	128921	148521	829185
10 Loans to stockholders.....	*168363	-	-	***	-	-	-	***	-	*5334	295	-	162734
11 Mortgage and real estate loans...	24503583	-	-	***	-	-	*1246	***	*31032	*222552	344603	430879	23456144
12 Other investments.....	31590583	-	-	***	-	*3665	*37368	***	*92441	207211	1119705	3803560	26233821
13 Depreciable assets.....	41934938	-	-	***	-	*3215	*30898	***	*171112	852508	1452225	3507398	35874193
14 Less: Accumulated depreciation	6059275	-	-	***	-	*1182	*16527	***	*18871	218915	253704	482808	5053845
15 Depletable assets.....	-	-	-	***	-	-	-	***	-	-	-	-	-
16 Less: Accumulated depletion...	-	-	-	***	-	-	-	***	-	-	-	-	-
17 Land.....	8476582	-	-	***	-	*711	*4379	***	*37758	261282	362353	866711	6929881
18 Intangible assets (Amortizable)...	854792	-	-	***	-	*178	*87	***	*420	*10347	28577	81199	733814
19 Less: Accumulated amortization	139209	-	-	***	-	*157	*31	***	*129	*3635	9101	24061	102083
20 Other assets.....	1348151	-	-	***	-	*3	*208	***	*3893	21296	36264	142468	1143655
21 Total liabilities.....	108398261	-	-	***	-	*9621	69193	***	388029	1750995	3334061	8714845	93970370
22 Accounts payable.....	797476	-	-	***	-	*42	*420	***	*2674	12831	12380	34306	734536
23 Mort, notes, and bonds under 1 yr	10640847	-	-	***	-	*60	*1599	***	*4532	*70864	15896	183087	10354283
24 Other current liabilities.....	4301010	-	-	***	-	*60	*1619	***	*4082	37447	59967	100457	4095701
25 Loans from stockholders.....	*10049	-	-	***	-	-	-	***	-	*1962	7873	212	1
26 Mort, notes, bonds, 1 yr or more.	26728282	-	-	***	-	*332	*6538	***	*47404	172512	726266	1788047	23974540
27 Other liabilities.....	1646481	-	-	***	-	*15	*4937	***	*3453	30362	16146	68283	1522334
28 Net worth.....	64274116	-	-	***	-	*9111	54081	***	325885	1425016	2495533	6540454	53288976
29 Capital stock.....	10800228	-	-	***	-	*3435	12735	***	27528	343189	660944	1302949	8408914
30 Paid-in or capital surplus.....	58147568	-	-	***	-	*6907	*37405	***	311276	1281170	2512860	5771629	48093357
31 Retained earnings, appropriated.	*1037	-	-	***	-	-	*663	***	-	-	-	-	374
32 Retained earnings-unappropriated	-4565349	-	-	***	-	*-785	3297	***	*-12919	-189705	-666014	-522942	-3137844
33 Retained earnings (S CORP).....	-	-	-	***	-	-	-	***	-	-	-	-	-
34 Less: Cost of treasury stock...	109368	-	-	***	-	*446	*19	***	-	*9638	12257	11182	75826
35 Total receipts.....	10877340	*48726	-	***	-	*1253	9225	***	44273	233214	518102	1069906	8939634
36 Business receipts.....	-	-	-	***	-	-	-	***	-	-	-	-	-
37 Interest.....	2693818	*1441	-	***	-	*254	589	***	7371	43704	108915	145224	2383695
38 Interest on govt. obligations....	8019	-	-	***	-	-	-	***	-	-	723	-	7296
39 Rents.....	6983687	*44609	-	***	-	*574	*7182	***	*35132	149786	356920	808179	5572257
40 Royalties.....	-	-	-	***	-	-	-	***	-	-	-	-	-
41 Net S-T cap gain less net LT loss	27099	-	-	***	-	-	*26	***	-	*111	148	2	26812
42 Net L-T cap gain less net ST loss	147262	*376	-	***	-	*229	*1044	***	-	*170	12792	14994	116803
43 Net gain, noncapital assets.....	9940	-	-	***	-	*151	*172	***	-	-	134	1933	7543
44 Dividends, domestic corporations.	-	-	-	***	-	-	-	***	-	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	***	-	-	-	***	-	-	-	-	-
46 Other receipts.....	1007514	*2299	-	***	-	*46	*212	***	*1770	39443	38470	99573	825230
47 Total deductions.....	6994849	*31847	-	***	-	*566	4998	***	28323	151400	363110	690807	5715607
48 Cost of goods.....	-	-	-	***	-	-	-	***	-	-	-	-	-
49 Compensation of officers.....	86060	*365	-	***	-	-	*100	***	-	*1949	3135	9587	70924
50 Salaries and wages.....	234525	*2099	-	***	-	*2	*33	***	*730	8751	11299	18499	193077
51 Repairs.....	212383	*980	-	***	-	*4	*768	***	*1674	*4059	10400	20599	173630
52 Bad debts.....	98806	-	-	***	-	-	*28	***	*71	*16106	5311	7610	69656
53 Rent paid on business property...	125273	146	-	***	-	-	*12	***	*2470	2406	1788	29887	88543
54 Taxes paid.....	514014	*1110	-	***	-	*29	*1048	***	*3004	8321	23180	55775	420844
55 Interest paid.....	2464103	*6239	-	***	-	*49	*439	***	*4190	17906	92892	165603	2175574
56 Contributions or gifts.....	-	-	-	***	-	-	-	***	-	-	-	-	-
57 Amortization.....	127060	-	-	***	-	*36	*36	***	*209	1715	5075	12202	107750
58 Depreciation.....	972292	*4901	-	***	-	*114	*700	***	*4182	25074	50062	91937	794043
59 Depletion.....	-	-	-	***	-	-	-	***	-	-	-	-	-
60 Advertising.....	39145	-	-	***	-	-	*3	***	-	*1053	2795	1611	33673
61 Pension, prof sh, stock, annuity.	-	-	-	***	-	-	-	***	-	-	-	-	-
62 Employee benefit programs.....	-	-	-	***	-	-	-	***	-	-	-	-	-
63 Net loss, noncapital assets.....	77909	*1005	-	***	-	*14	-	***	-	*5255	2558	3644	64522
64 Other deductions.....	2043280	*15001	-	***	-	*318	1832	***	11793	58805	154616	273854	1523371
65 Total receipts less total deducts..	3882491	*16879	-	***	-	*688	4228	***	15950	81814	154992	379098	3224027
Constructive taxable income from	-	-	-	***	-	-	-	***	-	-	-	-	-
66 related foreign corporations.....	-	-	-	***	-	-	-	***	-	-	-	-	-
67 Net income, total.....	3874472	*16879	-	***	-	*688	4228	***	15950	81814	154269	379098	3216732
68 Net income, Form 1120-A.....	-	-	-	***	-	-	-	***	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	***	-	-	-	***	-	-	-	-	-
70 Net income, Form 1120S.....	-	-	-	***	-	-	-	***	-	-	-	-	-
71 Statutory special deductions, total	4323843	*16999	-	***	-	*688	4320	***	16618	98947	173463	443169	3564768
72 Net operating loss deduction....	45063	-	-	***	-	*94	-	***	-	*3522	3455	800	37192
73 Dividends received deduction....	-	-	-	***	-	-	-	***	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	***	-	-	-	***	-	-	-	-	-
75 Income subject to tax.....	1327	-	-	***	-	-	*43	***	-	*481	29	561	-
76 Income tax before credits, total...	532	-	-	***	-	-	*6	***	-	*137	57	249	49
77 Regular tax.....	345	-	-	***	-	-	*6	***	-	*111	4	191	-
78 Personal holding company tax....	-	-	-	***	-	-	-	***	-	-	-	-	-
79 Recapture taxes.....	-	-	-	***	-	-	-	***	-	-	-	-	-
80 Alternative minimum tax.....	*82	-	-	***	-	-	-	***	-	*26	53	2	-
81 Environmental tax.....	-	-	-	***	-	-	-	***	-	-	-	-	-
82 Foreign tax credit.....	-	-	-	***	-	-	-	***	-	-	-	-	-
83 U.S. Possessions tax credit.....	-	-	-	***	-	-	-	***	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	***	-	-	-	***	-	-	-	-	-
85 General business credit.....	-	-	-	***	-	-	-	***	-	-	-	-	-
86 Prior year minimum tax credit.....	6	-	-	***	-	-	-	***	-	-	-	6	-
87 Income tax after credits, total....	525	-	-	***	-	-	*6	***	-	*137	57	243	49

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	3151	*399	*922	***	*319	*341	232	***	*30	*11	**	-	-	
2 Total assets.....	2107931	-	*20703	***	*120408	*245813	407874	***	*374861	*454447	**	-	-	
3 Cash.....	202293	-	*15866	***	*13431	*14562	69807	***	*61611	*17103	**	-	-	
4 Notes and accounts receivable....	119119	-	*754	***	*16087	*10	*15403	***	*77820	*7707	**	-	-	
5 Less: Allowance for bad debts.....	*926	-	-	***	-	-	-	***	*839	87	**	-	-	
6 Inventories.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
7 U.S. govt. obligations, total....	*69109	-	-	***	-	-	*25809	***	-	*43299	-	-	-	
8 Tax-exempt securities.....	*10376	-	-	***	-	-	-	***	-	*10376	-	-	-	
9 Other current assets.....	211173	-	*4767	***	*6302	*16660	*21293	***	*9170	*100699	**	-	-	
10 Loans to stockholders.....	*31800	-	8	***	-	*5910	-	***	*2185	*154	-	-	-	
11 Mortgage and real estate loans...	*159642	-	-	***	-	*26161	*68077	***	*26209	*39101	**	-	-	
12 Other investments.....	971644	-	-	***	*63015	*144980	*173368	***	*172517	*201192	**	-	-	
13 Depreciable assets.....	205323	-	*7611	***	*16851	*40632	*11749	***	*29937	*20668	**	-	-	
14 Less: Accumulated depreciation	60706	-	*7501	***	*6314	*10321	*2298	***	*7248	*4378	**	-	-	
15 Depletable assets.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
16 Less: Accumulated depletion...	-	-	-	***	-	-	-	***	-	-	-	-	-	
17 Land.....	54226	-	-	***	*11036	*6953	*2807	***	*1731	8922	**	-	-	
18 Intangible assets (Amortizable)...	88472	-	*112	***	*39	*1236	*538	***	*106	*4303	-	-	-	
19 Less: Accumulated amortization	14389	-	*112	***	*39	*1214	*342	***	*63	*10	-	-	-	
20 Other assets.....	60776	-	*802	***	-	*244	*21661	***	*1726	*5398	**	-	-	
21 Total liabilities.....	2107931	-	*20703	***	*120408	*245813	407874	***	*374861	*454447	**	-	-	
22 Accounts payable.....	47092	-	*5176	***	-	*36	*131	***	*11756	*9558	**	-	-	
23 Mort, notes, and bonds under 1 yr	131456	-	-	***	*2799	*715	*1933	***	*2890	*61921	-	-	-	
24 Other current liabilities.....	90020	-	47	***	*1082	*3612	*6601	***	*5298	*24413	**	-	-	
25 Loans from stockholders.....	222154	-	*19714	***	*2971	*87133	*35245	***	*29420	*30084	-	-	-	
26 Mort, notes, bonds, 1 yr or more.	358425	-	-	***	*17568	*43993	*89392	***	*129236	*70663	**	-	-	
27 Other liabilities.....	203840	-	*28	***	*1984	-	*52692	***	*81107	*66092	**	-	-	
28 Net worth.....	1054945	-	*-4263	***	*94003	*103424	221880	***	*115153	*191716	**	-	-	
29 Capital stock.....	372628	-	*1154	***	*67835	*59727	173062	***	*49768	*7726	**	-	-	
30 Paid-in or capital surplus.....	471881	-	*4411	***	*4911	*52963	*25064	***	*30621	*217840	**	-	-	
31 Retained earnings, appropriated.	-	-	-	***	-	-	-	***	-	-	-	-	-	
32 Retained earnings-unappropriated	67847	-	*325	***	*29949	*9077	*18664	***	*-7299	*-29201	**	-	-	
33 Retained earnings (S CORP).....	144097	-	*-10141	***	*-8692	*-18112	*6332	***	*42084	*-4649	**	-	-	
34 Less: Cost of treasury stock..	*1507	-	12	***	-	*232	*1242	***	*21	-	-	-	-	
35 Total receipts.....	614228	*3498	*126298	***	*28976	*88730	93817	***	*47187	*75382	**	-	-	
36 Business receipts.....	359403	-	*120976	***	*6787	*53060	*35469	***	*14722	*41831	**	-	-	
37 Interest.....	43061	*11	*274	***	*2668	*6828	*4391	***	*8117	*19911	**	-	-	
38 Interest on govt. obligations....	*1422	-	-	***	*54	-	-	***	-	*600	-	-	-	
39 Rents.....	*4494	-	-	***	*631	-	-	***	*2683	249	**	-	-	
40 Royalties.....	*2399	-	-	***	-	*3	-	***	*2396	-	-	-	-	
41 Net S-T cap gain less net LT loss	*52214	-	*107	***	*1448	*799	*49642	***	-	*218	-	-	-	
42 Net L-T cap gain less net ST loss	22539	*3370	-	***	*4058	*5559	*1543	***	*285	*7725	**	-	-	
43 Net gain, noncapital assets.....	*339	-	-	***	-	*20	-	***	*320	-	-	-	-	
44 Dividends, domestic corporations.	3604	-	*37	***	*220	*2891	*6	***	-	*450	-	-	-	
45 Dividends, foreign corporations..	*312	-	-	***	-	*91	-	***	-	*221	-	-	-	
46 Other receipts.....	124440	*118	*4904	***	*13111	*19479	*2767	***	*18664	*4176	**	-	-	
47 Total deductions.....	391272	*130	*104680	***	*10800	*50826	63166	***	*33308	*54663	**	-	-	
48 Cost of goods.....	*9427	-	-	***	-	-	-	***	-	-	-	-	-	
49 Compensation of officers.....	63372	-	*20006	***	*1244	*6202	*24902	***	*3467	*6513	-	-	-	
50 Salaries and wages.....	87206	-	*38467	***	*274	*9223	-	***	*1141	*14340	-	-	-	
51 Repairs.....	1797	-	*153	***	-	*321	*105	***	*180	*113	**	-	-	
52 Bad debts.....	*2145	-	-	***	-	-	-	***	*2145	1	**	-	-	
53 Rent paid on business property...	15218	-	*2990	***	*2239	*2695	-	***	*995	*1427	-	-	-	
54 Taxes paid.....	20301	*33	*3150	***	*1025	*1427	*665	***	*1072	*2849	**	-	-	
55 Interest paid.....	38591	*5	*1154	***	*2072	*5979	*220	***	*15697	*4824	**	-	-	
56 Contributions or gifts.....	*127	-	*58	***	*6	*4	*5	***	*9	*33	-	-	-	
57 Amortization.....	246	-	-	***	*1	*44	*10	***	*9	*5	-	-	-	
58 Depreciation.....	7399	-	*178	***	*1708	*1796	*422	***	*1236	*533	**	-	-	
59 Depletion.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
60 Advertising.....	4091	-	*439	***	*119	*29	*26	***	*109	*2326	-	-	-	
61 Pension, prof sh, stock, annuity.	*3345	-	*206	***	-	-	*2719	***	*105	*314	-	-	-	
62 Employee benefit programs.....	*3317	-	*2188	***	*541	*115	-	***	*89	*383	-	-	-	
63 Net loss, noncapital assets.....	*1701	-	-	***	-	-	-	***	*1681	*21	-	-	-	
64 Other deductions.....	132989	*92	*35690	***	*1571	*22992	34092	***	*5373	*20983	**	-	-	
65 Total receipts less total deducts..	222956	*3368	*21618	***	*18176	*37903	30651	***	*13880	*20719	**	-	-	
Constructive taxable income from														
66 related foreign corporations.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
67 Net income, total.....	221534	*3368	*21618	***	*18122	*37903	30651	***	*13880	*20119	**	-	-	
68 Net income, Form 1120-A.....	*115	-	*115	***	-	-	-	***	-	-	-	-	-	
69 Net income, Form 1120-F.....	*3251	*3251	-	***	-	-	-	***	-	-	-	-	-	
70 Net income, Form 1120S.....	166399	*118	*20979	***	*11205	*31156	*25184	***	*8262	*1	-	-	-	
71 Statutory special deductions, total	27745	-	*52	***	*1666	*3226	*2427	***	*4770	*15604	**	-	-	
72 Net operating loss deduction.....	25343	-	*52	***	*1494	*1341	*2422	***	*4770	*15264	**	-	-	
73 Dividends received deduction....	*2402	-	-	***	*173	*1885	*4	***	-	*340	-	-	-	
74 Public utility div paid deduction	-	-	-	***	-	-	-	***	-	-	-	-	-	
75 Income subject to tax.....	27390	*3251	*586	***	*5250	*3521	*3040	***	*848	*4514	-	-	-	
76 Income tax before credits, total...	7795	*1105	*88	***	*787	*979	*970	***	*231	*1604	**	-	-	
77 Regular tax.....	7285	*1105	*88	***	*787	*850	*671	***	*220	*1535	-	-	-	
78 Personal holding company tax....	-	-	-	***	-	-	-	***	-	-	-	-	-	
79 Recapture taxes.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
80 Alternative minimum tax.....	*196	-	-	***	-	*129	-	***	*12	*56	**	-	-	
81 Environmental tax.....	13	-	-	***	-	-	-	***	-	13	**	-	-	
82 Foreign tax credit.....	*33	-	-	***	-	-	-	***	-	*33	-	-	-	
83 U.S. Possessions tax credit.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
84 Nonconventional source fuel credit.	-	-	-	***	-	-	-	***	-	-	-	-	-	
85 General business credit.....	-	-	-	***	-	-	-	***	-	-	-	-	-	
86 Prior year minimum tax credit.....	102	-	-	***	-	-	-	***	-	102	-	-	-	
87 Income tax after credits, total....	7660	*1105	*88	***	*787	*979	*970	***	*231	*1469	**	-	-	

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	Size of Total Assets											
		Zero Assets	under 100	100 under 250	250 under 500	500 under 1,000	1,000 under 5,000	5,000 under 10,000	10,000 under 25,000	25,000 under 50,000	50,000 under 100,000	100,000 under 250,000	250,000 or more
1 Number of returns.....	18376	1450	4790	3583	2597	2023	2726	487	342	152	84	65	77
2 Total assets.....	234188785	-	181665	597398	885777	1507679	5901032	3440421	5187154	5480008	5879795	10073307	195054547
3 Cash.....	5327921	-	75105	91505	99689	258982	475433	314706	371151	386129	296708	388036	2570475
4 Notes and accounts receivable....	51689154	-	*12712	*33283	*22157	86199	341277	194475	461966	376827	552310	1240024	48367924
5 Less: Allowance for bad debts.....	426924	-	-	-	-	-	*3088	-	*1078	*5092	3606	6807	407253
6 Inventories.....	591040	-	-	-	-	*39162	*30371	*6065	*11684	*59468	28577	93003	322710
7 U.S. govt. obligations, total....	4092386	-	*101	*1005	*19128	*40498	318261	*59790	191847	142664	137414	122734	3058944
8 Tax-exempt securities.....	1819810	-	-	-	*31780	*51521	201716	*105190	218288	231762	186142	170480	622930
9 Other current assets.....	16346644	-	*13330	57283	70866	25948	728519	540665	418743	356226	381030	1124690	12629344
10 Loans to stockholders.....	3311626	-	*37604	*44628	*26439	*32629	121966	*43538	*80431	*121210	67009	6427	2729745
11 Mortgage and real estate loans....	1002720	-	*1622	*76625	*34396	*69935	104883	*70181	*159864	*6428	21293	5672	451823
12 Other investments.....	88837425	-	*31374	207838	496079	728197	3123546	2035878	2802603	3188111	3486661	5648112	67089027
13 Depreciable assets.....	12654654	-	*45843	*40474	*30988	154220	352442	67901	326800	300948	360162	551998	10422878
14 Less: Accumulated depreciation	5968492	-	*35386	*19070	*15047	80904	146134	20742	105235	103414	129050	216790	5096720
15 Depletable assets.....	1754552	-	-	-	-	-	*9588	*1113	-	-	-	13530	1726306
16 Less: Accumulated depletion....	288918	-	-	-	-	-	*5604	*6	-	-	-	1186	282123
17 Land.....	932022	-	*2920	*14431	*3165	*79554	135549	*5398	79564	94188	69633	74972	372647
18 Intangible assets (Amortizable)...	2467635	-	*8793	*348	*679	*3260	18792	*5619	117455	136464	183155	296801	1696269
19 Less: Accumulated amortization	640202	-	*8379	*172	*268	*1838	10968	*1070	67288	30071	63975	51161	405013
20 Other assets.....	50685732	-	*3975	*49221	65724	20316	104485	11719	120359	218160	302318	612771	49184634
21 Total liabilities.....	234188785	-	181665	597398	885777	1507679	5901032	3440421	5187154	5480008	5879795	10073307	195054547
22 Accounts payable.....	4040623	-	*566	*36813	18925	10101	111984	39632	69986	144576	183068	373802	3051170
23 Mort, notes, and bonds under 1 yr	83314366	-	*1080	-	*249	*67680	236031	178343	249379	154930	115470	577621	81734482
24 Other current liabilities.....	8775817	-	34211	1976	6521	38782	100514	82905	154232	318718	439893	870138	6727927
25 Loans from stockholders.....	1719757	-	*9369	*70339	*52212	133342	375701	*48712	332618	*60999	301970	179431	155064
26 Mort, notes, bonds, 1 yr or more.	41155870	-	-	*25659	*26534	*110132	403409	260531	515217	576478	661188	600934	37975790
27 Other liabilities.....	16001380	-	*28455	*13380	*35652	45230	103322	123825	98601	279757	476570	1041467	13755121
28 Net worth.....	79180971	-	107984	449231	745684	1102413	4570072	2706474	3767121	3944549	3702536	6429914	51654993
29 Capital stock.....	9168257	-	24231	164246	224662	205391	945041	719585	705801	626677	930232	724985	3897408
30 Paid-in or capital surplus.....	47355985	-	138465	80307	164523	303059	1416165	1272645	1733832	1770780	2639412	4431177	33405620
31 Retained earnings, appropriated.	859537	-	-	-	-	-	*28784	*16015	*61637	*14076	66775	10340	294311
32 Retained earnings-unappropriated	21027866	-	-23377	268946	405423	447874	1850913	758767	1124751	1178998	18816	789906	14206852
33 Retained earnings (S CORP).....	2288504	-	*-2175	*-15833	*83518	*132321	548381	*155895	306344	426413	113842	539797	-
34 Less: Cost of treasury stock..	1245578	-	*29160	*48434	132442	*15015	206443	200418	165243	72394	66540	160290	149199
35 Total receipts.....	25868628	553097	424867	81009	163832	319034	1519136	560444	965195	1741370	945272	2566170	16029201
36 Business receipts.....	7559699	*50030	*288668	*9032	*10550	178706	725254	126533	242250	1068134	549966	1419597	2890979
37 Interest.....	9306134	92139	3168	18703	15894	20094	96131	71054	93987	110727	113441	233025	8437770
38 Interest on govt. obligations....	149219	*3489	-	*996	*2891	7616	14932	13362	16718	16945	12558	24449	35262
39 Rents.....	1828944	3046	*11856	*1654	*2965	*3922	22724	*4673	26774	13147	26102	10096	1701986
40 Royalties.....	230534	*7300	*4016	*211	*10	*220	33275	*11456	*30117	*641	2918	11110	129261
41 Net S-T cap gain less net LT loss	179216	34751	*64	*869	*1770	*3832	36136	24266	14147	11566	6357	20593	24867
42 Net L-T cap gain less net ST loss	2226972	150590	*71120	*26505	6292	26193	229695	92738	203932	188507	75062	244569	911768
43 Net gain, noncapital assets.....	1660803	*7145	-	-	*1624	*6829	*2905	*11784	*803	*11916	8927	4087	110062
44 Dividends, domestic corporations..	794937	19371	*1255	19684	21467	24767	89856	51534	74509	61181	55631	100643	275039
45 Dividends, foreign corporations..	473516	*14489	-	*830	*364	*24	1257	1738	13099	35470	17026	30590	358629
46 Other receipts.....	2953374	170747	44719	2525	100006	46831	266971	151306	248860	223136	77285	467411	1153577
47 Total deductions.....	18982723	181691	322804	21811	35605	173997	935676	202628	459191	1205479	683265	1601586	13158990
48 Cost of goods.....	2706345	24765	-	*2106	-	*24599	*168704	*68780	*31313	*628670	242664	675565	839180
49 Compensation of officers.....	607787	*2926	*119370	*859	*5338	42801	74471	16740	39624	31841	40772	152777	80269
50 Salaries and wages.....	1916918	7330	*59294	*1810	*2205	14631	166225	10109	74650	190580	120350	243697	1026036
51 Repairs.....	76175	*568	*483	*48	*379	*485	4080	942	2548	4721	3773	14383	43764
52 Bad debts.....	753734	95	*2406	-	-	-	*648	*8633	2018	12035	3744	661	723493
53 Rent paid on business property...	236710	*510	*14414	*372	*35	*7582	16241	3957	7709	23994	10043	25237	126616
54 Taxes paid.....	518330	13316	13422	5456	3295	7568	46703	13485	26581	45575	25527	62969	254435
55 Interest paid.....	5821883	14577	*3491	*2108	*1117	11659	42492	26554	76516	62689	67310	132051	5381319
56 Contributions or gifts.....	49257	214	*3	-0	*2	627	1717	3336	3502	3799	1193	4925	29940
57 Amortization.....	67664	*1206	*154	*64	*136	*232	7460	*193	1700	1820	13066	9240	32394
58 Depreciation.....	1862310	3844	*1744	*791	*1020	5504	23136	5726	13483	13794	17234	23035	1752999
59 Depletion.....	29258	*-0	*945	*32	*1	*16	*9043	*1719	*5627	*46	85	6000	5745
60 Advertising.....	165356	*40	*566	-	*19	*1246	6303	*4256	1349	4740	4512	10019	132307
61 Pension, prof sh, stock, annuity.	142106	166	*20517	-	-	*2782	*6942	*1028	*2283	4105	3635	10470	90179
62 Employee benefit programs.....	213066	259	*12164	*89	*1204	*1759	2936	*1186	3483	19622	8398	19402	142564
63 Net loss, noncapital assets.....	24614	*582	-	-	*7417	*959	*904	*1065	1828	1373	1115	875	8495
64 Other deductions.....	3791208	111293	73831	8076	13437	51549	357669	34919	164978	156075	119843	210283	2489255
65 Total receipts less total deducts..	6885904	371407	102064	59199	128226	145036	583460	357816	506004	535890	262007	964584	2870211
Constructive taxable income from													
66 related foreign corporations.....	791358	22875	-	-	-	-	*171	*6798	*10399	*89393	11672	17029	633021
67 Net income, total.....	7528043	390793	102064	58202	125335	137420	568699	351252	499684	608339	261121	957163	3467970
68 Net income, Form 1120-A.....	*822	-	*794	*28	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	67481	67481	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	847580	*8186	*40629	*5144	*86869	*45594	197449	*74126	103946	137434	17672	130532	-
71 Statutory special deductions, total	1615760	79136	4429	18750	23872	38892	135802	107130	148285	106371	83924	160663	708531
72 Net operating loss deduction.....	1065258	63713	*3566	*4297	*7715	22292	74544	71178	95135	64020	46575	83641	528580
73 Dividends received deduction....	550501	15423	*863	14453	16132	16599	61259	35952	53149	42350	37348	77021	179952
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	5130083	305953	570										

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

DIVISION 80 RETURNS WITH 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.....	843922	32997	561381	125024	57081	32818	28104	3151	1896	635	333	262	241
2 Total assets.....	603341899	-	16816210	19889757	20065240	22786015	56432058	21795355	29109657	22654500	25290811	42839063	325663234
3 Cash.....	55548917	-	5651779	4874116	4311372	4401903	7972672	2787781	3127789	2717531	2739983	3545398	13418593
4 Notes and accounts receivable....	115702782	-	1392240	2506095	3206244	4333732	13536385	5793446	7435394	5719887	5438389	9862305	56478665
5 Less: Allowance for bad debts.....	5102361	-	15428	*3356	26745	31878	306699	144439	303923	240489	330951	412880	3285574
6 Inventories.....	17008300	-	551879	806849	985832	1212937	2492501	861253	1490785	818352	691965	1258183	5837764
7 U.S. govt. obligations, total....	3774063	-	*9051	36353	*34155	106981	371299	72314	159164	190726	217996	207846	2368178
8 Tax-exempt securities.....	3908641	-	16488	*29455	47571	*39470	81012	*62898	77144	176921	67744	277443	3032494
9 Other current assets.....	42441342	-	675760	1079324	1161572	1209092	2952156	1496023	2056210	1792570	2052567	2802126	25163943
10 Loans to stockholders.....	8374407	-	1763580	1519388	1144818	882959	1117920	204036	239435	151607	122623	63868	1164173
11 Mortgage and real estate loans...	1502339	-	*13730	144946	167332	233330	298724	186255	131851	53079	55968	13604	213519
12 Other investments.....	104641615	-	544838	1139082	1112964	1657468	4570768	1776534	2586128	2793554	3346130	6022631	79091517
13 Depreciable assets.....	300897457	-	22111835	19116115	16786306	17042249	38689752	15119906	16531453	9817315	10468499	19987330	115226698
14 Less: Accumulated depreciation	146375038	-	16985773	12875351	10429419	10334150	20577698	8288988	7727886	4403205	4462662	8111332	42178574
15 Depletable assets.....	121908	-	51573	*7681	*366	*15594	*4003	*797	*6858	-	8558	8962	17516
16 Less: Accumulated depletion...	46237	-	23521	*7079	*6	*6236	*1262	*302	*1135	-	3113	1365	2219
17 Land.....	17415305	-	115225	480020	609127	1023128	2529182	855395	1126709	710443	749613	974939	8241523
18 Intangible assets (Amortizable)...	56804533	-	1027343	843215	712613	760647	1439004	980628	2013020	1779339	3037838	5203601	39007284
19 Less: Accumulated amortization	13535302	-	628722	458186	303725	382145	562603	540325	1000934	574450	618857	1123306	7342049
20 Other assets.....	40259230	-	544334	651088	544865	630931	1824943	572141	1161596	1151321	1708521	2259708	29209782
21 Total liabilities.....	603341899	-	16816210	19889757	20065240	22786015	56432058	21795355	29109657	22654500	25290811	42839063	325663234
22 Accounts payable.....	47261223	-	1146002	1321561	1794260	2318767	6487204	2625757	3134171	2363742	2680288	3864508	19524963
23 Mort, notes, and bonds under 1 yr	45704232	-	1502074	1382812	1749482	1691163	5095712	1876528	2662493	2024084	1581783	3004163	23133937
24 Other current liabilities.....	82372365	-	2576106	2643536	2178508	2334308	7320501	3327528	4226704	3268320	3338699	5535834	45622322
25 Loans from stockholders.....	17680311	-	3416644	2817315	1702194	1499558	3094591	707943	755187	346680	219870	437015	2683314
26 Mort, notes, bonds, 1 yr or more.	132000108	-	2733112	3372943	4043055	4381166	13024376	5171807	6798129	4189450	5233637	10191372	72861062
27 Other liabilities.....	45588158	-	299790	478164	491030	560482	1860004	938264	1309886	1590248	2323794	2961455	32780442
28 Net worth.....	232735502	-	5142482	7873426	8106711	10000571	19549670	7152927	10223088	8871977	9912739	16844716	129057194
29 Capital stock.....	27049339	-	2145188	1609153	1109444	1242158	2652763	1266503	1581418	2020791	1496850	1440047	10480524
30 Paid-in or capital surplus.....	117121226	-	1768998	1264993	1062632	1231083	4345629	2074997	4476097	4186394	5966085	10561718	80182600
31 Retained earnings, appropriated.	660243	-	32663	*22449	*26621	*42036	192648	*29260	*37840	*9285	6919	3183	257338
32 Retained earnings-unappropriated	80697771	-	1139127	3584363	3854327	4269188	6553241	1401515	2055486	1707550	2204136	4654283	49274556
33 Retained earnings (S CORP).....	25488945	-	828589	2184720	2737358	3896589	7174828	2691095	2467234	1232081	815516	866125	594810
34 Less: Cost of treasury stock..	18282022	-	772082	792251	683671	680483	1369439	310443	394987	284125	576767	680640	11737134
35 Total receipts.....	973619509	11665330	150667255	88451644	70399740	62666919	133719439	44284309	50361237	33095493	30262287	43382000	254663856
36 Business receipts.....	922418570	9975710	147721314	86054914	68735628	61044083	129271515	42752091	48036704	30350365	27990624	40335748	230149875
37 Interest.....	8022388	116816	125735	157418	127844	171119	362968	171622	228893	251564	276591	617964	5413853
38 Interest on govt. obligations....	784693	*3002	1547	4388	11221	5228	27142	17414	17716	42470	27993	61453	565120
39 Rents.....	1911865	11279	46732	23902	32879	73869	104511	45501	64462	85649	109121	180880	1133079
40 Royalties.....	5821033	*12686	*125192	*27415	*20501	*54352	128075	20691	119826	99748	180580	213922	4818045
41 Net S-T cap gain less net LT loss	260787	*974	33183	22625	*1622	4240	15541	*1060	11106	12952	10620	29098	117765
42 Net L-T cap gain less net ST loss	3624083	221592	99598	129935	97147	93046	339659	170817	287405	182737	440417	201570	1360159
43 Net gain, noncapital assets.....	2358350	499849	206782	140746	94596	110448	327968	91901	155922	104334	111180	119731	394891
44 Dividends, domestic corporations.	381474	13476	3694	15433	14141	20137	47011	4624	9212	59403	34770	35234	124341
45 Dividends, foreign corporations..	1419759	1401	-	*26	-	*337	*4250	*8037	5654	20981	10073	56427	1312573
46 Other receipts.....	26616509	808547	2303479	1874842	1264161	1090062	3090798	1000551	1424336	1885289	1070318	1529973	9274154
47 Total deductions.....	906413381	10130862	139018190	82916311	65878093	58549717	125899872	41550190	47311043	30475078	28140220	40391596	236152209
48 Cost of goods.....	287990634	3062465	24352911	18405070	21390422	18830099	45827143	17708443	20351191	12315529	9752289	14520234	81474837
49 Compensation of officers.....	82765368	683707	31833284	16980696	8917231	6944475	10075551	1866905	1288690	707925	676596	759061	2031249
50 Salaries and wages.....	190292408	2138690	26379094	17641475	13292310	12426495	26957652	8958515	9862543	6876748	6759100	8303776	50696010
51 Repairs.....	7565705	75703	1011740	717288	588941	576235	1168647	442572	375821	200495	214095	383989	1810179
52 Bad debts.....	3312067	21726	77517	93809	94629	148260	450638	134174	179340	180083	125626	215099	1591166
53 Rent paid on business property...	31900108	341561	6903219	3578074	2465399	2050098	4561382	1130547	1246993	1057615	1003034	1322407	6239778
54 Taxes paid.....	33169148	383321	5305304	3205372	2638398	2215454	4649407	1456981	1613012	1180611	1122187	1397912	8001190
55 Interest paid.....	16976934	115221	566076	583168	597523	588774	1726166	646680	840221	583432	687498	1305930	8736245
56 Contributions or gifts.....	381485	3771	33876	30909	22066	20559	40284	16020	14573	11946	15634	12531	150315
57 Amortization.....	3346023	19968	92232	92846	83628	76093	185186	148450	172898	203828	228227	353668	1688999
58 Depreciation.....	29629400	230589	1951894	1674720	1430868	1478497	3303178	1129709	1580509	908773	963856	2245848	12730959
59 Depletion.....	23551	1	*2473	-	*23	*6108	*5932	*71	*1429	1373	136	136	6004
60 Advertising.....	10952960	77291	2090218	1004154	669074	564614	1398953	318042	443405	303313	358045	572680	3153170
61 Pension, prof sh, stock, annuity.	8552459	54525	2400576	1066982	740468	552744	1052344	347712	352931	229463	179334	238441	1339940
62 Employee benefit programs.....	14601485	172229	1458411	944777	949070	894545	1948881	653901	778446	707015	547910	908784	4645616
63 Net loss, noncapital assets.....	645798	7313	23073	13896	14987	23481	56159	19746	43829	36134	22002	58814	326365
64 Other deductions.....	184307849	2742781	34536294	16883075	11991157	11153187	22492369	6574791	8166570	4970740	5483413	7783285	51530188
65 Total receipts less total deducts..	67206128	1534468	11649066	5535333	4521646	4117202	7819567	2734119	3050194	2620415	2122067	2990405	18511646
Constructive taxable income from													
66 related foreign corporations.....	967749	-	-	-	-	*85	*35	*3315	*5075	23431	15202	57738	862867
67 Net income, total.....	67389184	1531466	11647519	5530945	4510426	4112060	7792460	2720020	3037553	2601377	2109276	2986690	18809394
68 Net income, Form 1120-A.....	356807	*2288	217027	110919	26572	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	77259	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	29309851	732903	9468871	3745351	3152949	2805228	4973347	1533879	1242916	849842	335374	279122	190070
71 Statutory special deductions, total	7168893	359870	971967	687584	427424	339067	668450	237848	419255	432858	289053	409276	1926239
72 Net operating loss deduction....	6490162	349037	969432	676565	417472	321945	629057	231396	410574	376525	255798	363842	1488522
73 Dividends received deduction....	676894	10834	2536	11019	9953	17123	39392	6452	8682	56334	31419	45434	437717
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	30946												

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	14676	***	3876	2633	1952	1892	3315	493	207	32	27	16	***
2 Total assets.....	59366149	***	115718	424148	747936	1375219	6799457	3278728	3110406	1131340	1846386	2724438	***
3 Cash.....	2781405	***	40716	69415	68694	132556	490629	288078	251920	80847	137370	110381	***
4 Notes and accounts receivable....	4732727	***	*822	*29807	14933	45735	218323	210001	164450	40804	105040	116017	***
5 Less: Allowance for bad debts..	244916	***	-	-	-	-	*1088	*2495	5178	*601	5288	4747	***
6 Inventories.....	758417	***	*3758	*665	*9143	46905	30111	18252	39565	50455	24245	17701	***
7 U.S. govt. obligations, total....	166949	***	-	-	-	-	*50671	*22318	*139	334	-	39561	***
8 Tax-exempt securities.....	*4435	***	-	-	*80	-	-	*2736	*1618	-	-	-	***
9 Other current assets.....	2250159	***	*1561	*8063	25419	12424	125698	93210	54253	22954	174730	60427	***
10 Loans to stockholders.....	1418534	***	*2321	*362	41726	*22085	11807	*62723	64722	*12805	1801	13670	***
11 Mortgage and real estate loans...	307393	***	-	*28959	*11204	*26242	*119915	*71954	*23897	*11082	14135	-	***
12 Other investments.....	10874361	***	*7	*5127	*39126	*52753	405986	247191	246486	172701	299939	302054	***
13 Depreciable assets.....	38686860	***	201810	578256	1120145	1613541	7019473	3251607	2997357	930418	1528432	2124361	***
14 Less: Accumulated depreciation	14357714	***	142308	397617	711857	833103	3002792	1376357	1227112	364846	675284	681622	***
15 Depletable assets.....	*7889	***	-	-	-	-	*1821	-	-	-	6067	-	***
16 Less: Accumulated depletion...	*2020	***	-	-	-	-	*253	-	-	-	1767	-	***
17 Land.....	5129766	***	*6601	64699	108486	244517	863311	301714	373695	129492	160953	243292	***
18 Intangible assets (Amortizable)...	3601073	***	-	*4973	*12288	11807	97756	66829	41204	*15774	53865	53811	***
19 Less: Accumulated amortization	590046	***	-	*917	*9398	*7614	40592	33767	11956	*3904	9501	12666	***
20 Other assets.....	3840878	***	*430	*32356	17947	7373	272977	54734	95346	33024	31649	342199	***
21 Total liabilities.....	59366149	***	115718	424148	747936	1375219	6799457	3278728	3110406	1131340	1846386	2724438	***
22 Accounts payable.....	2660377	***	*13411	*11170	29312	19552	232022	130983	101714	51176	88488	127883	***
23 Mort, notes, and bonds under 1 yr	4129627	***	*1239	*12323	*17224	76076	254998	302851	155960	58703	63260	145382	***
24 Other current liabilities.....	4031949	***	*7154	18618	38349	18917	394532	152691	197910	49204	165807	90417	***
25 Loans from stockholders.....	3025060	***	*18051	106829	48059	131825	678408	271118	196823	*35058	2884	28424	***
26 Mort, notes, bonds, 1 yr or more.	23024835	***	*14844	*120916	276481	581091	3661197	1675885	1674753	431372	664460	1340424	***
27 Other liabilities.....	2522006	***	*55	*6185	*-24076	*1639	98096	70460	123938	58547	109128	55041	***
28 Net worth.....	19972296	***	60965	148107	362586	546118	1480204	674740	659309	447279	752359	936866	***
29 Capital stock.....	4570801	***	37285	76054	126140	49886	456565	373196	143114	64076	110090	103887	***
30 Paid-in or capital surplus.....	11527628	***	*54835	*40520	*52583	153227	602005	303833	555171	249746	534717	599130	***
31 Retained earnings, appropriated.	193840	***	-	-	-	-	-	-	-	-	433	-	***
32 Retained earnings-unappropriated	3553026	***	-24070	48166	70939	205599	113368	-87688	-654	135817	135884	207124	***
33 Retained earnings (S CORP).....	966538	***	*-327	*63376	140104	259660	371014	112337	-28684	*1204	9825	38028	***
34 Less: Cost of treasury stock..	839536	***	*6758	*80008	*27181	*122253	62748	*26937	*9638	*3565	38591	11303	***
35 Total receipts.....	50757121	***	570573	760935	1052023	1394168	5736437	2445943	2478143	756704	1081583	1295579	***
36 Business receipts.....	46843025	***	544401	715902	1017666	1367938	5436923	2277259	2293139	688240	975822	1190450	***
37 Interest.....	642829	***	*261	*3928	*1447	2187	14498	15815	17008	8504	27699	41335	***
38 Interest on govt. obligations....	4126	***	-	-	-	-	*105	*1817	*898	*10	1010	-	***
39 Rents.....	313229	***	*949	*1860	-	*2132	*4200	*15468	3587	*16042	18400	14324	***
40 Royalties.....	767367	***	-	-	-	-	-	*4459	-	-	162	3764	***
41 Net S-T cap gain less net LT loss	10815	***	-	*843	-	-	*643	*7	*61	-	185	67	***
42 Net L-T cap gain less net ST loss	312858	***	*5641	*29946	*23653	-	*117571	*51767	*21767	*2755	5106	1930	***
43 Net gain, noncapital assets.....	163074	***	*9281	*2341	*4718	*295	52149	*1670	23727	*1713	689	425	***
44 Dividends, domestic corporations.	23508	***	-	-	-	*19	*2193	*271	*102	*10101	2233	905	***
45 Dividends, foreign corporations..	*82235	***	-	-	-	-	-	*1	-	-	-	-	***
46 Other receipts.....	1594055	***	*10040	*6115	4539	21597	108155	77407	117854	29340	50278	42377	***
47 Total deductions.....	47394245	***	524387	681431	923369	1200065	5080905	2214987	2275872	695174	990219	1176237	***
48 Cost of goods.....	20094366	***	*71172	*76174	166109	197004	866725	331512	641103	194580	245366	217936	***
49 Compensation of officers.....	590299	***	*17588	*21896	45171	77785	157997	76980	33678	*16403	16731	16694	***
50 Salaries and wages.....	8941966	***	*117562	105369	140494	225884	1022408	484129	403440	134852	210435	257336	***
51 Repairs.....	789103	***	39760	36456	39170	57701	163578	72430	62285	13992	26046	30715	***
52 Bad debts.....	122160	***	*242	*158	*857	1739	7487	7553	3743	680	4105	5979	***
53 Rent paid on business property...	1379387	***	61912	*102957	56932	24987	237619	92881	68363	8935	34988	12780	***
54 Taxes paid.....	2195664	***	28115	63961	72062	96012	353424	132789	114523	32787	62856	71557	***
55 Interest paid.....	2238293	***	*1550	*15035	36198	64547	366009	174199	153660	42638	68505	144381	***
56 Contributions or gifts.....	37111	***	*316	*31	*78	*166	816	*984	699	*239	369	504	***
57 Amortization.....	166518	***	*51	*392	*841	1438	13905	7351	6355	2063	5496	3791	***
58 Depreciation.....	2133202	***	12000	29576	52192	77677	336251	139690	157724	42016	76293	108633	***
59 Depletion.....	629	***	-	-	-	-	-	-	-	-	629	-	***
60 Advertising.....	946965	***	7179	11823	22927	23989	159272	53779	55816	10884	26950	51845	***
61 Pension, prof sh, stock, annuity.	163194	***	-	-	*4060	*148	*7082	*3377	2751	*3185	1980	4278	***
62 Employee benefit programs.....	561014	***	*1303	*2733	*3674	9045	38067	22126	24876	*7587	14606	19832	***
63 Net loss, noncapital assets.....	35747	***	-	-	*4669	*2157	*831	*430	*1274	*6	1242	680	***
64 Other deductions.....	6998628	***	165636	214869	277937	339786	1349436	614778	545581	184329	193620	229296	***
65 Total receipts less total deducts..	3362876	***	46186	79504	128654	194103	655533	230957	202271	61530	91364	119342	***
Constructive taxable income from													
66 related foreign corporations.....	51999	***	-	-	-	-	-	-	-	-	711	-	***
67 Net income, total.....	3410750	***	46186	79504	128654	194103	655428	229139	201373	61520	91065	119342	***
68 Net income, Form 1120-A.....	*3956	***	*1831	-	*2125	-	-	-	-	-	-	-	***
69 Net income, Form 1120-F.....	*31393	***	-	-	-	-	-	-	-	-	-	-	***
70 Net income, Form 1120S.....	1049614	***	*14554	*39046	88544	152532	482440	116450	93871	*16944	3794	25221	***
71 Statutory special deductions, total	529290	***	*23995	*14217	*29280	*11577	103872	52310	57369	*21817	26501	57787	***
72 Net operating loss deduction....	511649	***	*23995	*14217	*29280	*11564	102336	52120	57298	*13758	24848	57063	***
73 Dividends received deduction....	17641	***	-	-	-	*13	*1535	*191	*72	*8059	1653	724	***
74 Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75 Income subject to tax.....	1835814	***	*7637	*26241	*10830	29994	69974	61770	50133	*24167	61081	36334	***
76 Income tax before credits, total...	652576	***	*1146	*5268	*1624	8427	20485	22177	20514	8495	23701	14766	***
77 Regular tax.....	624679	***	*1146	*5268	*1624	8052	18911	20918	17065	*8197	21423	12386	***
78 Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79 Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80 Alternative minimum tax.....	25150	***	-	-	-	*375	*1501	*1241	3427	*276	2036	2275	***
81 Environmental tax.....	2548	***	-	-	-	-	*74	*18	*22	*22	64	105	***
82 Foreign tax credit.....	46556	***	-	-	-	-	-	-	*3655	-	104	-	***
83 U.S. Possessions tax credit.....	5445	***	-	-	-	-	686	-	1226	-	3534	-	***
84 Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	-	***
85 General business credit.....	16944	***	-	*89	*32	-	*597	*1077	*627	*700	492	181	***
86 Prior year minimum tax credit....	21985	***	-	-	-	-	*57	*751	*751	*1270	1411	-	***
87 Income tax after credits, total....	561646	***	*1146	*5179	*1592	8427	19146	20525	14254	6525	18160	14585	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	52330	***	34604	7770	3259	2803	1722	*61	43	*5	7	7	***
2	Total assets.....	22640882	***	1100892	1231874	1110292	1972883	2819803	*477817	607157	*190004	509912	1078355	***
3	Cash.....	1823164	***	301474	256357	161924	364003	393197	*58608	44092	*6602	16185	67771	***
4	Notes and accounts receivable....	3435397	***	143268	105807	150446	327118	438784	*39983	166189	*46906	90799	50865	***
5	Less: Allowance for bad debts.....	113879	***	-	-	*5809	*3386	*2823	*339	*6052	*2880	4091	150	***
6	Inventories.....	1350976	***	55404	79822	40017	131863	102672	*22617	53417	*53805	19631	76583	***
7	U.S. govt. obligations, total....	*23218	***	-	-	-	-	*23218	-	-	-	-	-	***
8	Tax-exempt securities.....	*131011	***	-	-	-	*32471	*2736	*4643	-	-	27	11875	***
9	Other current assets.....	818546	***	34837	26812	16218	40269	114011	*32934	*22191	*13189	56206	141283	***
10	Loans to stockholders.....	221436	***	46894	56476	*6271	49641	49970	*1642	*1503	-	-	-	***
11	Mortgage and real estate loans...	*76318	***	-	-	*23255	*995	*52068	-	-	-	-	-	***
12	Other investments.....	3442165	***	*10953	64483	76772	92700	228790	*93681	61775	*3056	21258	287847	***
13	Depreciable assets.....	13756892	***	1606022	1688715	1000353	1642217	2131048	*294027	407568	*120018	276928	809166	***
14	Less: Accumulated depreciation	7778516	***	1214653	1175061	590028	954868	1207072	*157165	244390	*62589	132706	470861	***
15	Depletable assets.....	*392	***	*392	-	-	-	-	-	-	-	-	-	***
16	Less: Accumulated depletion...	*392	***	*392	-	-	-	-	-	-	-	-	-	***
17	Land.....	1741721	***	*11852	*36099	*22418	114397	165086	*21059	30609	*4449	24767	22997	***
18	Intangible assets (Amortizable)..	2298851	***	112193	116479	85710	37272	156281	*41461	*8466	*8530	77218	137333	***
19	Less: Accumulated amortization	525597	***	54074	95371	23753	28571	48229	*19716	*2693	*4392	31395	26156	***
20	Other assets.....	1939180	***	46720	71257	146499	126761	220066	*44381	*64483	*3309	95084	-30198	***
21	Total liabilities.....	22640882	***	1100892	1231874	1110292	1972883	2819803	*477817	607157	*190004	509912	1078355	***
22	Accounts payable.....	1088859	***	37555	85456	73774	104053	198779	*28359	46164	*6803	22788	66496	***
23	Mort, notes, and bonds under 1 yr	927113	***	49286	68322	53066	69268	115443	*51251	*38676	*3090	19702	17160	***
24	Other current liabilities.....	1345077	***	69318	83117	44378	115262	155665	*40389	52791	*9985	35190	125589	***
25	Loans from stockholders.....	1475045	***	343827	159903	60542	165635	92738	*3673	*186	-	6841	4078	***
26	Mort, notes, bonds, 1 yr or more.	5509853	***	200569	337043	367461	501879	671323	*79202	102225	*21503	83274	199868	***
27	Other liabilities.....	2866093	***	25483	*23235	*83278	120771	212406	*51577	99353	*4760	181009	91566	***
28	Net worth.....	9428842	***	374854	474796	427792	896016	1373449	*223366	267763	*143863	161107	573599	***
29	Capital stock.....	943408	***	209838	99515	95731	122142	96839	*4243	4713	*3252	19013	75924	***
30	Paid-in or capital surplus.....	2657520	***	119861	81822	37340	65410	134488	*-41652	31320	*6499	91613	188230	***
31	Retained earnings, appropriated.	*19759	***	-	*3789	-	-	*15970	-	-	-	-	-	***
32	Retained earnings-unappropriated	5417880	***	144748	280703	232232	416069	782129	*205797	228648	*88033	62350	247325	***
33	Retained earnings (S CORP).....	1444887	***	61299	177222	93602	362001	468599	*54979	*20290	*46079	-	160317	***
34	Less: Cost of treasury stock..	1054613	***	*160893	168756	*31113	69606	124575	-	*17207	-	11869	98197	***
35	Total receipts.....	33964765	***	6438606	4822850	1835021	3464298	5118179	*705397	857342	*201598	469412	1765704	***
36	Business receipts.....	32426035	***	6378123	4753040	1770864	3383412	4969665	*683650	829859	*195612	437394	1712380	***
37	Interest.....	597466	***	1063	3091	6764	12102	19496	*5847	*9464	-	2052	7626	***
38	Interest on govt. obligations....	25239	***	-	*68	*1899	*205	*6317	*1038	*53	*71	1128	1592	***
39	Rents.....	31079	***	*3779	-	*3461	*2506	7247	*410	*240	-	620	228	***
40	Royalties.....	235939	***	-	-	*20434	-	-	*856	*35	-	866	15578	***
41	Net S-T cap gain less net LT loss	10937	***	*206	-	*19	-	*182	-	*1233	-	1	1247	***
42	Net L-T cap gain less net ST loss	68983	***	*5029	*129	*90	*8956	13347	*627	*2547	-	424	1231	***
43	Net gain, noncapital assets.....	108320	***	*11039	*21591	*9021	22976	6694	*1014	*1287	*14	43	-	***
44	Dividends, domestic corporations.	35792	***	-	*1963	*123	*831	3228	*188	*103	-	138	20548	***
45	Dividends, foreign corporations..	*49709	***	-	-	-	-	-	*115	-	-	-	-	***
46	Other receipts.....	375266	***	39366	42968	22345	33310	92002	*11653	12519	*5900	26747	5274	***
47	Total deductions.....	31261307	***	5841028	4523798	1702538	3181114	4802305	*644213	804347	*173072	435026	1655128	***
48	Cost of goods.....	9688739	***	1506384	1674840	489911	905574	1590157	*108979	265294	*82798	136968	532318	***
49	Compensation of officers.....	1960533	***	596336	356427	173017	299977	374390	*24529	26114	*5172	4311	19932	***
50	Salaries and wages.....	6251682	***	1313743	690786	217852	856348	756848	*205207	182302	*38445	114028	362317	***
51	Repairs.....	466831	***	64514	60229	43570	66421	91343	*13463	14719	*4052	5303	15449	***
52	Bad debts.....	130241	***	4412	7227	15907	22318	20382	*1730	4757	*981	4248	17047	***
53	Rent paid on business property...	2070213	***	481655	285558	168984	134340	546141	*22446	19258	*3407	11687	198985	***
54	Taxes paid.....	1360714	***	293649	195257	79764	149943	180741	*27412	36073	*6106	14416	60521	***
55	Interest paid.....	929843	***	37479	46205	37907	47927	72022	*10934	12536	*1857	11156	19732	***
56	Contributions or gifts.....	20961	***	1254	2714	1446	2490	3984	*216	*578	*16	74	1909	***
57	Amortization.....	166807	***	6565	15071	7752	1611	17467	*1607	*3240	-	1568	7523	***
58	Depreciation.....	1058317	***	112766	117909	69240	104315	134991	*24872	34355	*4423	26141	61816	***
59	Depletion.....	*269	***	-	-	-	-	*269	-	-	-	-	-	***
60	Advertising.....	913124	***	206958	184845	30137	54952	94476	*7861	18886	*2292	14202	60425	***
61	Pension, prof sh, stock, annuity.	188822	***	22596	*14182	14727	15838	43452	*1748	6638	*524	2230	4259	***
62	Employee benefit programs.....	339306	***	65392	22269	27097	36096	54232	*6190	20539	*4842	15407	27746	***
63	Net loss, noncapital assets.....	14614	***	*738	*2739	*1128	*1940	*2234	-	*176	-	444	1695	***
64	Other deductions.....	5700290	***	1126587	847540	324099	481027	819176	*187019	158881	*18156	72842	263452	***
65	Total receipts less total deducts..	2703458	***	597578	299053	132484	283184	315875	*61184	52994	*28526	34386	110576	***
66	Constructive taxable income from related foreign corporations.....	25441	***	-	-	-	-	-	-	-	-	-	-	***
67	Net income, total.....	2703660	***	597578	298984	130584	282979	309558	*60146	52941	*28456	33258	108985	***
68	Net income, Form 1120-A.....	29436	***	26369	*3067	-	-	-	-	-	-	-	-	***
69	Net income, Form 1120-F.....	*1136	***	-	-	-	-	-	-	-	-	-	-	***
70	Net income, Form 1120S.....	1278527	***	522161	188631	91875	186124	186062	*30634	*12663	*13767	-	18977	***
71	Statutory special deductions, total	156354	***	34614	28210	4971	12275	12419	*131	*5202	-	15287	18659	***
72	Net operating loss deduction....	129845	***	34614	26836	*4885	*11693	*10093	*5130	-	-	15190	3619	***
73	Dividends received deduction....	26509	***	-	*1374	*86	*582	2326	*131	*72	-	96	15040	***
74	Public utility div paid deduction	-	***	-	-	-	-	-	-	-	-	-	-	***
75	Income subject to tax.....	1278626	***	49608	82263	33738	84580	111576	*29639	35254	*14688	17971	71349	***
76	Income tax before credits, total...	399784	***	9290	12891	5334	20087	30880	*10015	12061	*5025	6199	25586	***
77	Regular tax.....	397062	***	9290	12891	5334	20087	30104	*10011	11963	*5012	6113	24859	***
78	Personal holding company tax....	-	***	-	-	-	-	-	-	-	-	-	-	***
79	Recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	-	***
80	Alternative minimum tax.....	*1397	***	-	-	-	-	*588	-	*96	-	68	644	***
81	Environmental tax.....	1125	***	-	-	-	-	-	*4	*2	*13	18	83	***
82	Foreign tax credit.....	23405	***	-	-	-	*3	-	-	*35	-	8	192	***
83	U.S. Possessions tax credit.....	-	***	-	-	-	-	-	-	-	-	-	-	***
84	Nonconventional source fuel credit.	-	***	-	-	-	-	-	-	-	-	-	-	***
85	General business credit.....	5937	***	-	*218	*634	-	*671	-	*251	-	34	129	***
86	Prior year minimum tax credit....	*989	***	-	-	-	-	*112	-	*51	-	826	-	***
87	Income tax after credits, total....	369452	***	9290	12673	4700	20084	30096	*10015	11724	*5025	5331	25265	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	17631	*451	10232	3447	1418	808	1015	139	74	*15	13	***	***
2 Total assets.....	24274053	-	258330	570716	474019	543739	2133678	936777	1118273	*499778	932485	***	***
3 Cash.....	1970410	-	116556	169876	95868	97891	401157	182182	130175	*46785	71435	***	***
4 Notes and accounts receivable....	6947227	-	26925	152063	184336	271542	870693	419610	620312	*215722	209057	***	***
5 Less: Allowance for bad debts.....	73047	-	*3213	-	*575	*1885	10760	*8948	*3814	*904	5642	***	***
6 Inventories.....	432624	-	*7806	*12320	*4783	*13692	103975	*54050	71495	*7921	17814	***	***
7 U.S. govt. obligations, total....	*17159	-	*135	-	*6751	-	*4796	-	*5478	-	-	***	***
8 Tax-exempt securities.....	*5117	-	*181	-	-	-	*4896	-	-	-	-	***	***
9 Other current assets.....	2778483	-	8429	26342	22965	32216	113912	70349	54807	*85349	114296	***	***
10 Loans to stockholders.....	167077	-	23522	56324	*13874	*10301	30817	*9726	*4619	*483	1047	***	***
11 Mortgage and real estate loans...	*8720	-	-	-	-	*42	-	-	-	-	-	***	***
12 Other investments.....	6266984	-	*19322	*24303	*39970	*18835	238897	*32115	28980	*16485	49821	***	***
13 Depreciable assets.....	5789484	-	202100	349909	188642	234245	1050189	370942	274482	*163411	396742	***	***
14 Less: Accumulated depreciation	3298607	-	149407	230259	85935	141452	695237	221018	132748	*71822	175853	***	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	***	***
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	-	-	***	***
17 Land.....	130309	-	-	-	*1408	*2896	*14953	*6496	*17741	*6001	11924	***	***
18 Intangible assets (Amortizable)...	1597324	-	*1821	*86910	*1419	*340	*21088	*14359	*40175	*41360	247516	***	***
19 Less: Accumulated amortization	381890	-	*838	*66057	*371	*310	*15898	*4369	*8846	*15061	65849	***	***
20 Other assets.....	1916678	-	*4990	*-11016	*884	*5428	157	*11281	15418	*4049	60175	***	***
21 Total liabilities.....	24274053	-	258330	570716	474019	543739	2133678	936777	1118273	*499778	932485	***	***
22 Accounts payable.....	6954040	-	44860	107445	158271	247286	726769	341973	519780	*184850	174701	***	***
23 Mort, notes, and bonds under 1 yr	1821527	-	24718	*15714	*10023	21792	161998	*45000	41099	*13559	43242	***	***
24 Other current liabilities.....	3611117	-	42771	97669	78207	101099	346250	208940	134091	*123408	161120	***	***
25 Loans from stockholders.....	364437	-	31274	*51816	*8626	*48300	60715	*5989	*3844	-	7449	***	***
26 Mort, notes, bonds, 1 yr or more.	3277522	-	*31187	*106726	*40383	22300	198446	*61767	173098	*68943	352431	***	***
27 Other liabilities.....	1340624	-	*-0	*20890	*1	*-17015	93692	*56234	47219	*6185	91065	***	***
28 Net worth.....	6904786	-	83520	170456	178509	119977	545808	216873	199142	*102833	102476	***	***
29 Capital stock.....	1073574	-	24233	32146	26403	12146	33743	14612	7606	*3754	31483	***	***
30 Paid-in or capital surplus.....	5029788	-	20262	*30650	*14944	*17853	86512	*4406	95209	*49424	119871	***	***
31 Retained earnings, appropriated.	*14947	-	-	-	-	-	*14947	-	-	-	-	***	***
32 Retained earnings-unappropriated	764055	-	15713	111648	73426	86612	303917	*55562	-5790	*12675	-51753	***	***
33 Retained earnings (S CORP).....	615819	-	31522	*15847	68176	*4331	168473	*147378	*109840	*37011	3498	***	***
34 Less: Cost of treasury stock..	593397	-	*8211	*19836	*4441	*965	61783	*5085	*7724	*32	624	***	***
35 Total receipts.....	35184455	*189640	2983941	2138010	2136953	2416260	9692202	1721112	2884516	*849283	740923	***	***
36 Business receipts.....	34174186	140308	2921813	2128843	2113290	2410941	9563829	1622278	2857413	*830395	718688	***	***
37 Interest.....	198305	*2068	2177	6317	*2196	1995	15718	*3891	5607	*3374	2436	***	***
38 Interest on govt. obligations....	3842	-	-	*251	*443	-	*1563	*179	*798	*66	114	***	***
39 Rents.....	26012	1888	-	-	-	*34	*1201	*365	*149	*162	43	***	***
40 Royalties.....	*40121	-	-	-	-	-	-	*7117	-	-	292	***	***
41 Net S-T cap gain less net LT loss	*2452	691	-	-	-	-	*3	-	*1637	-	-	***	***
42 Net L-T cap gain less net ST loss	121176	35467	*3159	-	*741	*148	*38599	*12845	*4757	-	15406	***	***
43 Net gain, noncapital assets.....	76817	*3304	*374	*213	*12942	*284	6552	*19030	*3337	*10798	20	***	***
44 Dividends, domestic corporations..	3507	147	*933	-	*1776	*56	*33	-	*1	*-0	2	***	***
45 Dividends, foreign corporations..	164641	-	-	-	-	-	-	-	*1085	-	134	***	***
46 Other receipts.....	373396	5767	55486	*2385	*5565	*2802	64703	55407	9732	*4488	3788	***	***
47 Total deductions.....	33558980	*167275	2799851	2038208	1969117	2360938	9376855	1613882	2801548	*797092	701707	***	***
48 Cost of goods.....	16300961	5511	1407130	619229	696792	1601567	4961340	*867387	2144587	*423247	270176	***	***
49 Compensation of officers.....	1922409	11185	284274	231953	184680	161724	533464	95084	78750	*23577	22789	***	***
50 Salaries and wages.....	5487015	87113	212543	287138	433683	199238	1084706	289898	229540	*161884	145545	***	***
51 Repairs.....	136271	493	9511	4948	8665	10694	31142	5933	6157	*4312	3937	***	***
52 Bad debts.....	99374	1189	*264	*10896	*603	14580	24171	*6695	2495	*1198	1570	***	***
53 Rent paid on business property...	985281	12863	72614	54186	35593	41087	167814	47652	42516	*18826	32482	***	***
54 Taxes paid.....	748006	6163	66009	56917	54758	34262	150178	38044	30320	*17136	15446	***	***
55 Interest paid.....	581919	3479	7625	17052	4557	6738	35778	10636	19059	*5830	38375	***	***
56 Contributions or gifts.....	12784	333	*521	*1041	*762	607	1296	*212	*637	*394	325	***	***
57 Amortization.....	114213	*805	*275	*399	*114	*305	5476	*1926	*16318	*5512	24639	***	***
58 Depreciation.....	460793	*2497	21727	43614	19102	23274	91045	34767	20722	*14542	25519	***	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	868188	*1875	273765	212406	145504	6064	177889	*13301	6624	*910	2267	***	***
61 Pension, prof sh, stock, annuity.	247838	721	*23842	*16748	*12298	15174	51911	*9738	*3947	*8506	4299	***	***
62 Employee benefit programs.....	316478	1842	18561	18860	9707	*4511	58457	26832	18721	*5547	13597	***	***
63 Net loss, noncapital assets.....	17375	3739	-	*469	-	*698	*436	*1	*270	*9	565	***	***
64 Other deductions.....	5260075	*27468	401190	462352	362298	240413	2001750	165776	180885	*105660	100176	***	***
65 Total receipts less total deducts..	1625475	*22365	184090	99802	167837	55322	315346	107230	82967	*52192	39216	***	***
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	***	***
66 related foreign corporations.....	*79656	-	-	-	-	-	-	-	*610	-	-	***	***
67 Net income, total.....	1701289	*22365	184090	99551	167394	55322	313783	107051	82780	*52125	39101	***	***
68 Net income, Form 1120-A.....	*5539	-	*1564	*376	*3598	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	753511	*16696	154872	*51736	135473	*33624	182046	*56051	*44582	*21131	6474	***	***
71 Statutory special deductions, total	234440	2756	11430	19186	*12985	*2832	31711	*19661	*6517	*12956	9929	***	***
72 Net operating loss deduction.....	231980	2653	10777	19186	*11741	*2794	31688	*19661	*6516	*12956	9927	***	***
73 Dividends received deduction....	2460	103	*653	-	*1243	*39	*23	-	*1	*-0	1	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	713571	*2912	18015	28629	*18936	18871	100027	*31339	31680	*18039	22698	***	***
76 Income tax before credits, total...	233951	*1114	2702	4574	*3654	3276	31721	*10354	10804	*6284	8050	***	***
77 Regular tax.....	228562	*987	2702	4574	*3654	3276	30832	*10306	10675	*6111	7797	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	4681	127	-	-	-	-	*885	*30	*113	*153	227	***	***
81 Environmental tax.....	707	-	-	-	-	-	*4	*18	*16	*21	26	***	***
82 Foreign tax credit.....	88508	-	-	-	-	-	-	*341	*978	-	42	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	*1043	-	-	*213	-	-	*164	*374	-	-	-	***	***
86 Prior year minimum tax credit.....	2254	564	-	-	-	-	*306	*553	*640	*34	109	***	***
87 Income tax after credits, total....	142147	*549	2702	4361	*3654	3276	31252	*9086	9186	*6251	7899	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	206207	7392	139502	26571	13443	8989	8185	990	536	249	129	***	***
2 Total assets.....	202672994	-	3705469	4287208	4742203	6275147	16731320	6952842	8316023	8706462	8738063	***	***
3 Cash.....	19076331	-	1403191	1196445	1086084	1253910	2512057	966129	858479	1188041	1176695	***	***
4 Notes and accounts receivable....	51086034	-	435895	755261	1087298	1656996	5604546	2517376	2556323	2513847	2166698	***	***
5 Less: Allowance for bad debts.....	1487098	-	*291	*1928	5868	4584	55471	46022	61942	66967	121310	***	***
6 Inventories.....	5261719	-	62148	138767	231650	313604	908914	252799	425939	363683	309847	***	***
7 U.S. govt. obligations, total....	1218066	-	*1150	*16156	*13338	*8808	76717	*27001	97364	*111529	20265	***	***
8 Tax-exempt securities.....	1435836	-	*9673	*5991	*2369	*2459	*21135	*47320	6530	9825	42070	***	***
9 Other current assets.....	16854181	-	125127	286251	401812	316135	964026	430376	634229	782505	789888	***	***
10 Loans to stockholders.....	1722296	-	369860	248151	343556	217110	309296	36818	83862	21294	20475	***	***
11 Mortgage and real estate loans...	444652	-	*10191	*12980	*82183	*73513	66238	*22034	*84509	*15081	443	***	***
12 Other investments.....	37079303	-	89427	194533	189050	534341	1517746	580463	1017509	1212655	1532392	***	***
13 Depreciable assets.....	71509765	-	3900226	3736098	3039319	3864250	9336508	3591187	3685689	3124677	2842743	***	***
14 Less: Accumulated depreciation	36600817	-	2877649	2545157	1859095	2408891	5577938	1865849	1956670	1577962	1311628	***	***
15 Depletable assets.....	43218	-	*8938	*530	*358	*6894	*20	-	-	-	-	***	***
16 Less: Accumulated depletion...	9895	-	*2383	*468	-	*3459	*1	-	-	-	-	***	***
17 Land.....	1833886	-	*11933	54144	37077	111101	254406	106342	161207	76535	90498	***	***
18 Intangible assets (Amortizable)...	23934078	-	213351	155053	111170	217711	333694	391159	570465	721678	993121	***	***
19 Less: Accumulated amortization	6619088	-	102930	91746	58976	113257	134600	291109	282709	271301	267154	***	***
20 Other assets.....	15890524	-	47611	126148	40877	228506	594025	186819	435239	481343	453020	***	***
21 Total liabilities.....	202672994	-	3705469	4287208	4742203	6275147	16731320	6952842	8316023	8706462	8738063	***	***
22 Accounts payable.....	14846507	-	338716	322971	501598	674790	2336825	1007833	906840	989675	958012	***	***
23 Mort, notes, and bonds under 1 yr	17486252	-	267511	316840	356478	449874	1861966	611428	1046009	804284	450723	***	***
24 Other current liabilities.....	37312439	-	496647	672380	555812	707473	2503579	1207622	1431050	1362306	1209214	***	***
25 Loans from stockholders.....	3699350	-	762449	671463	451354	335387	830132	152569	101076	94023	125420	***	***
26 Mort, notes, bonds, 1 yr or more.	32131794	-	565832	486708	727468	814628	2232109	1151876	1427332	1305477	1194443	***	***
27 Other liabilities.....	18059668	-	76515	48998	62657	171187	564987	220036	279843	638463	589352	***	***
28 Net worth.....	79136985	-	1197798	1767848	2086926	3121808	6401722	2601478	3123874	3512234	4210899	***	***
29 Capital stock.....	8905264	-	654772	458350	305167	343164	771133	203287	447852	951002	738338	***	***
30 Paid-in or capital surplus.....	39190471	-	386355	288075	196868	234130	1296815	530893	1400462	1658550	2457542	***	***
31 Retained earnings, appropriated.	97585	-	*11451	-	5663	*29655	*15229	*5455	*10779	*1829	4696	***	***
32 Retained earnings-unappropriated	31128884	-	123539	735949	1040434	1358882	1991056	867383	517480	445685	792593	***	***
33 Retained earnings (S CORP).....	9099373	-	170489	408298	735904	1337572	2799919	1117175	909754	582341	365919	***	***
34 Less: Cost of treasury stock...	9284593	-	148808	122823	197109	181595	472430	122715	162452	127174	148189	***	***
35 Total receipts.....	282990048	3247177	29711957	19569324	16496941	17783565	44437314	14225709	15815284	14255432	10157032	***	***
36 Business receipts.....	263919717	3004663	29170055	19197113	15951198	17238039	42621694	13693138	15133962	12729566	9430119	***	***
37 Interest.....	2836907	12129	23343	25002	27313	49084	117317	97133	92028	115225	86798	***	***
38 Interest on govt. obligations....	475768	*1372	*565	*525	*307	2612	6434	8329	6628	9720	13527	***	***
39 Rents.....	437068	*117	*986	*2051	*4577	12578	22065	*3253	7696	23716	28866	***	***
40 Royalties.....	2568308	7650	*89573	*16501	*22	*28706	*26232	*1782	*36985	*69271	141313	***	***
41 Net S-T cap gain less net LT loss	104956	-	*7161	*13296	*335	*1940	1816	*280	*7029	*6914	1840	***	***
42 Net L-T cap gain less net ST loss	1102194	*44516	*18260	6495	30044	29147	44785	*523	159655	72064	25694	***	***
43 Net gain, noncapital assets.....	658935	51759	42497	10145	39513	33672	123484	39796	21498	36288	55440	***	***
44 Dividends, domestic corporations.	149643	*64	*487	*5453	4632	11799	32358	620	2535	2928	24658	***	***
45 Dividends, foreign corporations..	742344	1401	-	-	-	*337	*195	*7597	*3190	16060	1333	***	***
46 Other receipts.....	9994207	123507	359029	292744	438940	375651	1440933	373258	344077	1173680	347445	***	***
47 Total deductions.....	259460837	2907806	26812781	18240485	15303425	16432469	41641140	13200815	14609303	13019885	9317312	***	***
48 Cost of goods.....	93772115	1540059	5558436	6184012	6896535	6652049	19862049	6136466	7438387	5222877	3642679	***	***
49 Compensation of officers.....	15499276	67302	4953924	1975447	1428534	1437915	2739527	646768	455226	323327	217600	***	***
50 Salaries and wages.....	55350716	686829	5272795	4081594	2657552	3565881	7268270	2753360	2311214	3390760	2212524	***	***
51 Repairs.....	1861985	7488	199165	114156	87305	110066	264278	93431	89060	77539	55688	***	***
52 Bad debts.....	889683	2861	14392	19189	20331	41168	135678	24422	37655	59417	49172	***	***
53 Rent paid on business property...	7659256	37475	930969	570547	417401	506664	1097720	292875	285584	334730	260289	***	***
54 Taxes paid.....	9536327	95793	988208	701562	707759	612944	1430970	466573	437818	551592	338705	***	***
55 Interest paid.....	4497854	42719	115216	114542	113686	130305	431191	184468	246527	195624	148949	***	***
56 Contributions or gifts.....	94715	1728	4255	4523	4164	5090	12671	5823	4114	5840	2777	***	***
57 Amortization.....	1176012	5473	24435	21595	14947	17077	71335	17199	49788	52194	70306	***	***
58 Depreciation.....	9678865	78405	403279	370494	325914	414338	1045353	428459	534929	400087	305348	***	***
59 Depletion.....	*8281	-	-	-	-	*1604	-	-	-	*1429	-	***	***
60 Advertising.....	3104678	9906	323426	122184	110812	89122	371793	112913	143146	122925	108698	***	***
61 Pension, prof sh, stock, annuity.	1767243	8225	298733	138536	89079	86844	236122	110035	72869	90511	67608	***	***
62 Employee benefit programs.....	4379229	25826	238832	164075	235579	276312	587125	220454	171526	287964	153931	***	***
63 Net loss, noncapital assets.....	286235	1170	2128	*535	3386	6646	33062	9895	15040	25481	7181	***	***
64 Other deductions.....	49898368	296548	7484587	3657493	2190439	2478445	6053545	1697673	2316419	1877587	1675857	***	***
65 Total receipts less total deducts..	23529211	339371	2899176	1328839	1193515	1351095	2796174	1024894	1205981	1235547	839720	***	***
Constructive taxable income from:													
66 related foreign corporations.....	598942	-	-	-	-	-	*35	*2835	*294	20060	5647	***	***
67 Net income, total.....	23652385	337999	2898610	1328314	1193209	1348483	2789775	1019400	1199647	1245887	831839	***	***
68 Net income, Form 1120-A.....	96428	*474	52022	34154	*9777	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	25684	25684	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	8983424	180911	2386392	960399	799368	960060	1843350	560045	507354	451690	129519	***	***
71 Statutory special deductions, total	2233077	84099	157556	128636	89439	91882	208819	68941	119162	155015	126500	***	***
72 Net operating loss deduction.....	1846439	82653	157221	125157	86022	81218	183654	65813	115540	146502	106980	***	***
73 Dividends received deduction....	386638	*1446	*335	*3480	3417	10665	25166	3127	3622	8513	19520	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	12446392	74382	351922	240541	304456	296636	744195	391013	573459	640993	576784	***	***
76 Income tax before credits, total...	4170473	22490	57971	40862	66077	70148	234417	135750	199888	222472	201980	***	***
77 Regular tax.....	4114503	20866	57859	40781	66043	69671	231495	132146	195747	218752	198131	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	2	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	42413	*1264	*97	*81	*16	*477	2955	*3051	3780	3117	3204	***	***
81 Environmental tax.....	12780	44	-	-	18	-	35	157	401	602	638	***	***
82 Foreign tax credit.....	789914	*24	*235	-	-	*78	*3963	*4881	2077	11117	9705	***	***
83 U.S. Possessions tax credit.....	3680	-	13	91	-	71	-	-	-	3505	-	***	***
84 Nonconventional source fuel credit.	*58	-	-	-	-	-	*3	-	-	-	-	***	***
85 General business credit.....	134787	*362	*431	*1452	*1441	*2182	5503	3412	6035	7487	6065	***	***
86 Prior year minimum tax credit.....	48230	-											

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	85107	1273	53858	15456	7887	4193	2125	131	122	28	12	12	9
2 Total assets.....	29956358	-	1850658	2392323	2724793	2844544	3690849	913000	1823332	903730	819320	2752889	9240921
3 Cash.....	2623349	-	375381	381829	470731	414795	343295	56454	80773	48007	63597	102109	286379
4 Notes and accounts receivable....	4480148	-	251397	383783	486680	452358	786430	205956	353917	66967	112894	288044	1091721
5 Less: Allowance for bad debts.....	63721	-	*189	*522	*552	*1964	14937	*4965	11175	*2000	4565	10131	12723
6 Inventories.....	2996962	-	228113	336399	397108	433766	662942	175520	271942	*9299	78414	110150	293310
7 U.S. govt. obligations, total....	25279	-	*4523	*4967	*937	*7631	*349	-	-	*5676	-	-	1196
8 Tax-exempt securities.....	*17344	-	-	*249	*5223	-	*10092	-	-	*1369	-	-	410
9 Other current assets.....	1265043	-	43208	118314	68302	118527	105825	54362	117632	113735	24373	162967	337797
10 Loans to stockholders.....	615265	-	152458	97527	167446	87119	67187	*3184	*3822	*31920	1643	1037	1922
11 Mortgage and real estate loans...	151082	-	*3084	*39082	*18876	*68391	*5175	-	-	16016	459	-	-
12 Other investments.....	1242384	-	*18508	*28192	64861	84354	109321	*6621	52992	*95560	36398	349579	395998
13 Depreciable assets.....	26251787	-	2198936	2254705	2209226	2224058	2496230	711557	1401991	613591	666647	2129239	9345607
14 Less: Accumulated depreciation	12176712	-	1555590	1447767	1379774	1370068	1191203	336447	572412	224129	261013	755801	3082508
15 Depletable assets.....	*13855	-	*1998	-	-	*6357	*1631	-	-	*3848	-	-	-
16 Less: Accumulated depletion...	*3857	-	*1440	-	-	*435	*848	-	-	*1135	-	-	-
17 Land.....	1223763	-	23316	127610	142422	203358	216133	*22671	31239	*93607	68717	69393	225295
18 Intangible assets (Amortizable)..	964630	-	97752	56976	73890	62608	86208	*18555	86167	*2122	27631	233952	188726
19 Less: Accumulated amortization	286430	-	48987	25700	34217	17969	25956	*6238	14765	*1767	6014	85189	19629
20 Other assets.....	616209	-	58189	36678	33635	41614	32976	5770	18495	*33756	10139	157538	187419
21 Total liabilities.....	29956358	-	1850658	2392323	2724793	2844544	3690849	913000	1823332	903730	819320	2752889	9240921
22 Accounts payable.....	2580111	-	250417	275461	339113	298560	458782	92234	250246	21897	45057	109573	438772
23 Mort, notes, and bonds under 1 yr	7242490	-	158699	85897	172614	237674	461602	203961	357176	*166777	204138	304715	4889237
24 Other current liabilities.....	2201998	-	150970	108465	181869	139626	232021	63475	102645	82710	55034	290743	794440
25 Loans from stockholders.....	1534617	-	307880	424195	147476	146243	246527	*30317	39211	*64592	983	89398	37794
26 Mort, notes, bonds, 1 yr or more.	5992320	-	363453	533601	569032	692886	859356	180292	559689	*220649	260621	735111	1017629
27 Other liabilities.....	888537	-	-3311	79189	32739	55422	19935	*19848	47233	35073	19917	270032	312461
28 Net worth.....	9516285	-	622549	885515	1281951	1274132	1412626	322873	467132	312032	233570	953316	1750587
29 Capital stock.....	1168400	-	183967	180476	141016	147447	123983	55869	39111	3373	9377	83397	200383
30 Paid-in or capital surplus.....	2324555	-	155254	167141	68331	126146	64015	16067	123032	*157672	80065	535020	831812
31 Retained earnings, appropriated.	*44650	-	-	*8348	-	*9636	*26667	-	-	-	-	-	-
32 Retained earnings-unappropriated	4577643	-	145542	613679	769657	666604	812937	125843	160392	71064	150966	312267	748691
33 Retained earnings (S CORP).....	1907417	-	234648	9819	393377	346248	496264	*132622	158443	*82099	-916	54812	-
34 Less: Cost of treasury stock...	506380	-	*96863	93948	90430	21948	111239	*7527	*13845	*2177	5924	32180	30300
35 Total receipts.....	60089269	242664	12370302	7956370	7834846	6672590	7900590	1392762	2704021	707494	1125779	1964026	9217825
36 Business receipts.....	58246194	179488	12278529	7897082	7768974	6547446	7711654	1376280	2585130	614599	1032480	1794730	8459801
37 Interest.....	388184	*34	2814	10662	15712	16382	16859	*1608	3713	7976	3929	25218	283278
38 Interest on govt. obligations....	2889	-	-	*274	*266	*325	*1202	-	*3	*170	631	-	19
39 Rents.....	50060	-	*434	*3780	*4480	8735	*8866	*1039	*3767	*4354	2570	6985	5051
40 Royalties.....	1816	-	-	-	-	-	-	-	-	-	-	1816	**
41 Net S-T cap gain less net LT loss	7636	-	-	-	-	*376	*3034	-	*9	*44	-	4173	**
42 Net L-T cap gain less net ST loss	167665	*10584	*10859	*3941	*3098	2734	41257	*351	*36	*10984	117	47365	36338
43 Net gain, noncapital assets.....	496920	*44082	23114	10235	18298	35889	67230	*9525	76383	*41778	47640	42176	80569
44 Dividends, domestic corporations..	4343	-	-	*106	*387	*1368	*1089	*422	*124	*184	-	110	553
45 Dividends, foreign corporations..	429	-	-	-	-	-	-	-	-	-	-	429	-
46 Other receipts.....	723132	*8477	54550	30290	23632	59336	49398	3536	34857	27405	38411	41023	352216
47 Total deductions.....	56998606	189556	11599455	7580547	7479285	6395341	7519898	1321098	2563590	645556	1063502	1795366	8845413
48 Cost of goods.....	30160643	*91236	5529027	3885749	4131334	3632879	4514998	912645	1468341	279246	518526	952082	4244578
49 Compensation of officers.....	3131880	*7048	1027771	636044	483929	408527	375181	36821	44336	11235	11635	17733	71621
50 Salaries and wages.....	6480426	21381	1534923	954179	947713	728131	790839	85560	266508	60827	116058	132124	842183
51 Repairs.....	492190	4015	99540	74682	83665	53286	61677	5048	24527	6296	22154	9664	47637
52 Bad debts.....	147049	*137	17591	19474	18496	16781	24669	7647	7841	*1716	2973	6903	22818
53 Rent paid on business property...	2193724	9124	792179	323027	238624	185960	222907	11552	94120	54381	56662	34720	170468
54 Taxes paid.....	1941988	5104	450222	288236	300653	243272	262187	39439	57552	31223	56037	50793	193271
55 Interest paid.....	1357176	4135	61796	64369	76182	83870	131888	35365	85982	34094	22460	91306	665729
56 Contributions or gifts.....	22943	*5	2173	2959	2685	1670	3646	*231	441	*246	721	513	7653
57 Amortization.....	66411	*104	8240	3990	5165	7874	7478	*2959	8179	*227	1721	14020	6453
58 Depreciation.....	3817185	17287	185623	194689	175838	200022	315740	93040	258481	109392	117539	276558	1872979
59 Depletion.....	*4320	-	-	-	-	*4319	-	-	-	-	1	-	-
60 Advertising.....	571844	2736	148649	74358	91585	62085	84316	5950	18513	4644	2842	21393	54771
61 Pension, prof sh, stock, annuity.	162059	*483	16857	7554	33352	21313	34674	6272	7338	*3294	2690	6646	21586
62 Employee benefit programs.....	520340	*149	77672	92862	76446	78314	78241	11245	32743	9328	3103	20278	39959
63 Net loss, noncapital assets.....	28066	-	*42	*198	*1066	*687	2167	*287	*2447	*1344	1	504	19323
64 Other deductions.....	5900362	26611	1647150	958176	812552	666351	645293	67036	186241	38063	128379	160128	564384
65 Total receipts less total deducts..	3090663	53109	770847	375823	355561	277249	380692	71664	140432	61938	62277	168660	372412
Constructive taxable income from													
66 related foreign corporations.....	1088	-	-	-	-	-	-	-	-	-	-	105	984
67 Net income, total.....	3088862	53109	770847	375549	355295	276924	379489	71664	140429	61769	61646	168765	373377
68 Net income, Form 1120-A.....	32180	-	16274	14020	*1886	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*2	*2	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1517509	*33330	610554	203042	210151	120176	205259	*31778	74106	*5642	4968	18502	-
71 Statutory special deductions, total	401179	*8830	68355	33305	28487	25915	27334	*9550	14765	*14386	13218	61803	95231
72 Net operating loss deduction....	398151	*8830	68355	33305	28216	24888	26572	*9263	14678	*14256	13218	61726	94844
73 Dividends received deduction....	3028	-	-	-	*271	*1027	*762	*287	*87	*130	-	77	387
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1170392	*10949	91938	139202	116656	130833	146896	*30336	51558	41958	43460	88460	278146
76 Income tax before credits, total...	328591	*2575	13864	24622	20787	28850	42923	*11344	17530	14915	15650	32608	102923
77 Regular tax.....	317153	*2575	13864	24621	20734	28780	42083	*10133	17254	14340	14822	30677	97270
78 Personal holding company tax....	*271	-	-	-	-	-	*271	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	10521	-	-	-	*57	*70	*569	*1211	*268	*534	781	1747	5284
81 Environmental tax.....	649	-	-	-	-	-	-	-	*8	*41	47	184	369
82 Foreign tax credit.....	*137	-	-	-	-	-	-	-	*120	-	3	14	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	4082	*55	*113	*58	*113	*660	*443	-	*605	*785	649	28	573
86 Prior year minimum tax credit....	24546	*80	-	*20	-	-	*127	-	*1013	*951	1131	3181	17920
87 Income tax after credits, total....	299826	*2441	13752	24543	20674	28190	42353	*11222	15792	13178	13867	29385	84429

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	51882	*556	31830	10002	5374	2754	1151	74	89	28	***	6	9
2 Total assets.....	21926733	-	1185798	1561590	1850908	1864509	1963803	557638	1321028	903730	***	851997	9240921
3 Cash.....	1744517	-	228266	246507	343789	261292	172939	38734	58077	48007	***	28969	286379
4 Notes and accounts receivable....	2568492	-	171919	202911	204551	239069	213359	*67768	214074	66967	***	34094	1091721
5 Less: Allowance for bad debts..	42717	-	*113	*522	*528	*1046	*10110	*1548	9141	*2000	***	1945	12723
6 Inventories.....	1702936	-	160879	203403	249796	226953	263605	*108584	124594	*9299	***	29237	293310
7 U.S. gov't. obligations, total....	20904	-	*4523	*592	*937	*7631	*349	-	-	*5676	***	-	1196
8 Tax-exempt securities.....	*15395	-	-	*249	*5223	-	*8143	-	-	*1369	***	-	410
9 Other current assets.....	856655	-	14144	67664	29498	73561	73696	12693	107072	113735	***	12092	337797
10 Loans to stockholders.....	412981	-	93144	76694	86570	80013	35806	*1039	*3193	*31920	***	1037	1922
11 Mortgage and real estate loans...	*118234	-	-	*21653	*12174	*68391	-	-	-	16016	***	-	-
12 Other investments.....	794399	-	*16015	*26323	53565	63643	90452	*1694	30867	*95660	***	3232	395998
13 Depreciable assets.....	21083121	-	1457974	1558088	1653213	1548358	1575542	556217	1144309	613591	***	1064462	9345607
14 Less: Accumulated depreciation	9248555	-	1040115	1008256	995776	940845	693586	253549	442880	224129	***	373737	3082508
15 Depletable assets.....	*11421	-	*101	-	-	*5841	*1631	-	*3848	-	***	-	-
16 Less: Accumulated depletion...	*2519	-	*101	-	-	*435	*848	-	*1135	-	***	-	-
17 Land.....	1014765	-	*13641	110686	135962	146472	163733	*19138	17834	*93607	***	22973	225295
18 Intangible assets (Amortizable)..	579079	-	77753	42097	32820	64853	65682	*7698	62179	*2122	***	8795	188726
19 Less: Accumulated amortization	153186	-	45368	25025	11371	14811	17152	*3350	3184	*1767	***	5584	19629
20 Other assets.....	450812	-	33136	38525	50484	35569	20562	*2519	11322	*33756	***	28371	187419
21 Total liabilities.....	21926733	-	1185798	1561590	1850908	1864509	1963803	557638	1321028	903730	***	851997	9240921
22 Accounts payable.....	1604721	-	169689	169199	222208	174091	168852	32150	167444	21897	***	19169	438772
23 Mort, notes, and bonds under 1 yr	6554651	-	126483	56479	91012	170980	245627	*178343	323876	*166777	***	142057	4889237
24 Other current liabilities.....	1644936	-	100033	82105	145989	92765	92296	*18695	60833	82710	***	127039	794440
25 Loans from stockholders.....	1024803	-	178226	357198	97307	79310	155126	*20451	*29664	*64592	***	4276	37794
26 Mort, notes, bonds, 1 yr or more.	4482731	-	248151	385643	436089	467469	586768	*110679	465106	*220649	***	315920	1017629
27 Other liabilities.....	567740	-	-4135	44457	15517	55098	10110	*12742	40761	35073	***	29959	312461
28 Net worth.....	6047151	-	367351	466508	842786	824795	705025	184579	233344	312032	***	213576	1750587
29 Capital stock.....	813752	-	104657	149239	98768	115905	101441	14827	14437	3373	***	1459	200383
30 Paid-in or capital surplus.....	1539737	-	121059	116441	49679	55397	49839	*3450	70241	*157672	***	18138	831812
31 Retained earnings, appropriated.	*24098	-	-	*8348	-	*9636	*6114	-	-	-	***	-	-
32 Retained earnings-unappropriated	2997026	-	78375	342917	533158	423539	409454	*75637	93183	71064	***	142897	748691
33 Retained earnings (S CORP).....	1010080	-	158061	-86658	214738	233524	199987	*93994	*60438	*82099	***	54812	-
34 Less: Cost of treasury stock..	337542	-	*94801	*63779	*53556	*13205	61810	*3329	*4956	*2177	***	3730	30300
35 Total receipts.....	40296978	*167392	8534507	4957142	5368213	4160375	3309003	729912	1670376	707494	***	569975	9217825
36 Business receipts.....	38783782	*116105	8487942	4918913	5329653	4047919	3205625	716977	1554683	614599	***	513058	8459801
37 Interest.....	338840	*33	1429	5965	9498	13226	10205	*1057	3426	7976	***	688	283278
38 Interest on gov't. obligations....	2094	-	-	*274	*266	*125	*812	-	*2	*170	***	-	19
39 Rents.....	28742	-	*200	*3552	*3660	*4830	*1373	*224	*3452	*4354	***	221	5051
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	***	-	-
41 Net S-T cap gain less net LT loss	*3463	-	-	-	-	*376	*3034	-	*9	*44	***	-	-
42 Net L-T cap gain less net ST loss	69126	*8815	*7680	*311	*370	*2604	*1781	*182	*2	*10984	***	29	36338
43 Net gain, noncapital assets.....	437949	*35446	*8571	*2387	10174	34981	51284	*9455	76232	*41778	***	39456	80569
44 Dividends, domestic corporations.	3067	-	-	-	*387	*554	*1065	*89	*124	*184	***	110	553
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	***	-	-
46 Other receipts.....	629916	*6992	28683	25740	14205	55760	33823	*1927	32447	27405	***	16412	352216
47 Total deductions.....	38357312	*127167	8020143	4760027	5167817	3978182	3150386	691712	1586073	645556	***	528721	8845413
48 Cost of goods.....	19192823	*64220	3963467	2449933	2870548	2159892	1461503	*442645	729607	279246	***	143622	4244578
49 Compensation of officers.....	1855847	*4929	641093	398078	336746	195385	125610	*23713	30581	11235	***	8014	71621
50 Salaries and wages.....	4451575	*13831	1019777	545121	645109	525252	470769	29100	156036	60827	***	46955	842183
51 Repairs.....	356886	*3037	70250	48681	64458	36992	39990	*3301	17892	6296	***	4406	47637
52 Bad debts.....	85086	*137	6088	10344	13818	13031	6964	*2324	4415	*1716	***	1111	22818
53 Rent paid on business property...	1703852	*4173	626127	234301	164121	138585	163911	*5929	75189	54381	***	12451	170468
54 Taxes paid.....	1341149	*3548	320851	189214	208505	159463	110271	21392	38120	31223	***	15968	193271
55 Interest paid.....	1144954	*3811	46320	45191	54405	54830	81865	*29565	74924	34094	***	35226	665729
56 Contributions or gifts.....	16131	*5	1355	1874	2076	1067	1320	*50	241	*246	***	41	7653
57 Amortization.....	37289	*45	5499	3735	3472	5912	6030	*195	3853	*227	***	593	6453
58 Depreciation.....	3363800	*14567	117839	130606	127041	147287	234295	82588	236825	109392	***	183128	1872979
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	***	-	-
60 Advertising.....	438002	*1436	97817	52741	77476	48792	69191	*3736	15899	4644	***	9651	54771
61 Pension, prof sh, stock, annuity.	88405	*483	*8138	*2357	23819	10297	7017	*5333	3384	*3294	***	508	21586
62 Employee benefit programs.....	301490	*149	54522	48721	52421	45372	25402	*4581	15007	9328	***	3651	39959
63 Net loss, noncapital assets.....	26319	-	-	*198	*672	*687	*1570	*287	*2218	*1344	***	18	19323
64 Other deductions.....	3953703	*12796	1041001	598932	523129	435338	344677	36974	181883	38063	***	63376	564384
65 Total receipts less total deducts..	1939666	*40225	514364	197115	200396	182192	158617	38200	84303	61938	***	41254	372412
Constructive taxable income from													
66 related foreign corporations.....	984	-	-	-	-	-	-	-	-	-	***	-	984
67 Net income, total.....	1938556	*40225	514364	196841	200130	182068	157805	38200	84302	61769	***	41254	373377
68 Net income, Form 1120-A.....	14700	-	*3111	*9702	*1886	-	-	-	-	-	***	-	-
69 Net income, Form 1120-F.....	*2	*2	-	-	-	-	-	-	-	-	***	-	-
70 Net income, Form 1120S.....	924421	*22746	410064	120936	111817	81612	85742	*24229	*38164	*5642	***	18502	-
71 Statutory special deductions, total	265355	*6554	47830	13926	15231	10311	26323	*1987	14765	*14386	***	5592	95231
72 Net operating loss deduction....	263198	*6554	47830	13926	14961	9923	*25577	*1916	14678	*14256	***	5514	94844
73 Dividends received deduction....	2156	-	-	-	*271	*388	*746	*71	*87	*130	***	77	387
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	-	-
75 Income subject to tax.....	748998	*10925	56470	61979	73081	90145	45740	*11984	31373	41958	***	17161	278146
76 Income tax before credits, total...	217546	*2572	8561	11288	12650	19869	12380	*4249	10679	14915	***	6466	102923
77 Regular tax.....	208550	*2572	8561	11288	12653	19802	11540	*3998	10418	14340	***	5856	97270
78 Personal holding company tax....	*271	-	-	-	-	-	*271	-	-	-	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	-	-
80 Alternative minimum tax.....	8265	-	-	-	-	*67	*569	*251	*259	*534	***	594	5284
81 Environmental tax.....	463	-	-	-	-	-	-	-	*3	*41	***	17	369
82 Foreign tax credit.....	*120	-	-	-	-	-	-	-	*120	-	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	-	-
85 General business credit.....	3382	*55	*113	*58	*113	*40	*443	-	*553	*785	***	-	573
86 Prior year minimum tax credit....	21918	*80	-	-	-	-	*127	-	*1013	*951	***	695	17920
87 Income tax after credits, total....	192127	*2437	8448	11230	12537	19829	11810	*4249	8993	13178	***	5771	84429

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

	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.....	33225	*717	22028	5454	2513	1440	974	*58	*33	-	***	***	**
2 Total assets.....	8029626	-	664860	830733	873885	980035	1727045	*355362	*502304	-	***	***	**
3 Cash.....	878833	-	147115	135322	126942	153503	170355	*17720	*22696	-	***	***	**
4 Notes and accounts receivable....	1911657	-	79478	180872	282129	213289	573071	*138188	*139843	-	***	***	**
5 Less: Allowance for bad debts.	21005	-	*77	-	*24	*917	*4828	*3417	*2034	-	***	***	**
6 Inventories.....	1294027	-	67233	132996	147311	206812	399337	*66936	*147349	-	***	***	**
7 U.S. govt. obligations, total....	-	-	*4375	-	-	-	-	-	-	-	***	***	-
8 Tax-exempt securities.....	*1949	-	-	-	-	-	*1949	-	-	-	***	***	-
9 Other current assets.....	408387	-	29065	50650	38804	44966	32129	*41669	*10560	-	***	***	**
10 Loans to stockholders.....	202284	-	59314	*20833	80876	*7106	31381	*2145	*630	-	***	***	-
11 Mortgage and real estate loans...	*32848	-	*3084	*17429	*6702	-	*5175	-	-	-	***	***	-
12 Other investments.....	447985	-	*2493	*1869	-	*20711	18869	*4928	*22125	-	***	***	**
13 Depreciable assets.....	5168666	-	740962	696617	556012	675700	920688	*155340	*257682	-	***	***	**
14 Less: Accumulated depreciation	2928157	-	515474	439511	383998	429223	497617	*82899	*129531	-	***	***	**
15 Depletable assets.....	*2414	-	*1897	-	-	*517	-	-	-	-	***	***	-
16 Less: Accumulated depletion...	*1339	-	*1339	-	-	-	-	-	-	-	***	***	-
17 Land.....	208997	-	*9676	*16925	*6460	56886	52400	*3533	*13405	-	***	***	**
18 Intangible assets (Amortizable)...	385551	-	19999	14879	*41070	27797	20525	*10857	*23988	-	***	***	**
19 Less: Accumulated amortization	133244	-	3619	675	*22846	3158	8804	*2888	*11581	-	***	***	**
20 Other assets.....	165397	-	25053	-1847	-16849	6046	12414	*3251	*7173	-	***	***	**
21 Total liabilities.....	8029626	-	664860	830733	873885	980035	1727045	*355362	*502304	-	***	***	**
22 Accounts payable.....	975390	-	80728	106262	116905	124470	289930	*60085	*82803	-	***	***	**
23 Mort, notes, and bonds under 1 yr	687840	-	32216	29418	81602	66693	215975	*25618	*33300	-	***	***	**
24 Other current liabilities.....	557062	-	50937	26360	35879	46861	139725	*44780	*41812	-	***	***	**
25 Loans from stockholders.....	509815	-	129655	66997	50169	66933	91401	*9866	*9547	-	***	***	**
26 Mort, notes, bonds, 1 yr or more.	1509589	-	115301	147958	132943	225417	132588	*69613	*94583	-	***	***	**
27 Other liabilities.....	320797	-	*824	34732	*17222	*325	9825	*7106	*6471	-	***	***	**
28 Net worth.....	3469134	-	255198	419007	439165	449337	707601	*138295	*233789	-	***	***	**
29 Capital stock.....	354649	-	79311	31238	42248	31541	22541	*41043	*24674	-	***	***	**
30 Paid-in or capital surplus.....	784818	-	34196	50700	*18653	70750	14176	*12617	*52790	-	***	***	**
31 Retained earnings, appropriated.	*20553	-	-	-	-	-	*20553	-	-	-	***	***	-
32 Retained earnings-unappropriated	1580617	-	67167	270763	236498	243065	403483	*50205	*67209	-	***	***	**
33 Retained earnings (S CORP).....	897337	-	76587	96476	178640	*112725	296277	*38627	*98005	-	***	***	**
34 Less: Cost of treasury stock..	168838	-	*2062	*30170	*36874	*8743	49429	*4198	*8889	-	***	***	-
35 Total receipts.....	19792291	*75273	3835795	2999228	2466633	2512215	4591587	*662850	*1033645	-	***	***	**
36 Business receipts.....	19462412	*63382	3790587	2978169	2439320	2499527	4506029	*659303	*1030447	-	***	***	**
37 Interest.....	49345	*-0	1385	4697	6215	3157	6654	*551	*286	-	***	***	**
38 Interest on govt. obligations....	*795	-	-	-	-	*200	*390	-	*2	-	***	***	-
39 Rents.....	21319	-	*234	*228	*820	*3905	*7493	*814	*315	-	***	***	**
40 Royalties.....	1816	-	-	-	-	-	-	-	-	-	***	***	**
41 Net S-T cap gain less net LT loss	4173	-	-	-	-	-	-	-	-	-	***	***	-
42 Net L-T cap gain less net ST loss	98539	*1769	*3178	*3630	*2728	*130	*39477	*170	*34	-	***	***	**
43 Net gain, noncapital assets.....	58971	*8636	*14543	*7848	*8124	*907	15946	*70	*151	-	***	***	**
44 Dividends, domestic corporations.	*1276	-	-	*106	-	*813	*24	*333	-	-	***	***	-
45 Dividends, foreign corporations..	429	-	-	-	-	-	-	-	-	-	***	***	-
46 Other receipts.....	93216	*1485	25867	4551	9427	3575	15575	*1609	*2410	-	***	***	**
47 Total deductions.....	18641294	*62389	3579312	2820520	2311468	2417159	4369512	*629386	*977517	-	***	***	**
48 Cost of goods.....	10967820	*27017	1565560	1435816	1260786	1472987	3053494	*470000	*738734	-	***	***	**
49 Compensation of officers.....	1276034	*2119	386679	237966	147182	213142	249571	*13108	*13755	-	***	***	**
50 Salaries and wages.....	2028850	*7550	515146	409059	302604	202879	320070	*56460	*110472	-	***	***	**
51 Repairs.....	135304	*978	29290	26001	19206	16294	21686	*1747	*6636	-	***	***	**
52 Bad debts.....	61963	-	*11503	9130	4678	3750	17704	*5324	*3427	-	***	***	**
53 Rent paid on business property...	489872	*4950	166052	88727	74502	47375	58996	*5624	*18931	-	***	***	**
54 Taxes paid.....	600839	*1556	129371	99022	92148	83809	115916	*18047	*19432	-	***	***	**
55 Interest paid.....	212222	*324	15476	19178	21777	29039	50023	*5799	*11059	-	***	***	**
56 Contributions or gifts.....	6812	-	819	1085	609	603	2327	*182	*200	-	***	***	**
57 Amortization.....	29123	*59	2741	*255	*1693	*1963	1448	*2764	*4326	-	***	***	**
58 Depreciation.....	453385	*2719	67783	64083	48797	52735	81445	*10452	*21656	-	***	***	**
59 Depletion.....	*4320	-	-	-	-	*4319	-	-	-	-	***	***	-
60 Advertising.....	133842	*1300	50831	21617	14109	13293	15125	*2214	*2614	-	***	***	**
61 Pension, prof sh, stock, annuity.	73654	-	*8719	*5197	9533	*11016	27656	*940	*3954	-	***	***	**
62 Employee benefit programs.....	218850	-	23150	44141	24025	32943	52838	*6664	*17736	-	***	***	**
63 Net loss, noncapital assets.....	1747	-	*42	-	*394	-	*597	-	*229	-	***	***	**
64 Other deductions.....	1946659	*13815	606149	359243	289423	231014	300615	*30062	*4358	-	***	***	**
65 Total receipts less total deducts..	1150996	*12884	256483	178708	155165	95056	222075	*33465	*56129	-	***	***	**
Constructive taxable income from													
66 related foreign corporations.....	105	-	-	-	-	-	-	-	-	-	***	***	-
67 Net income, total.....	1150306	*12884	256483	178708	155165	94856	221685	*33465	*56127	-	***	***	**
68 Net income, Form 1120-A.....	17480	-	13163	*4318	-	-	-	-	-	-	***	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	***	***	-
70 Net income, Form 1120S.....	593088	*10584	200490	82106	98334	*38564	119517	*7550	*35943	-	***	***	**
71 Statutory special deductions, total	135824	*2276	20524	*19379	*13255	*15604	*1011	*7563	-	-	***	***	-
72 Net operating loss deduction....	134953	*2276	20524	*19379	*13255	*14965	*995	*7347	-	-	***	***	-
73 Dividends received deduction....	*872	-	-	-	-	*639	*16	*216	-	-	***	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	***	***	-
75 Income subject to tax.....	421393	*24	35468	77223	43576	40688	101156	*18352	*20184	-	***	***	**
76 Income tax before credits, total...	111045	*4	5303	13334	8137	8981	30543	*7095	*6851	-	***	***	**
77 Regular tax.....	108603	*4	5303	13334	8081	8978	30543	*6135	*6836	-	***	***	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	***	***	-
79 Recapture taxes.....	-	-	-	-	*57	*4	-	*960	*10	-	***	***	-
80 Alternative minimum tax.....	*2256	-	-	-	-	-	-	-	*5	-	***	***	**
81 Environmental tax.....	*186	-	-	-	-	-	-	-	-	-	***	***	-
82 Foreign tax credit.....	17	-	-	-	-	-	-	-	-	-	***	***	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	***	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	***	***	-
85 General business credit.....	*700	-	-	-	-	*620	-	-	*52	-	***	***	**
86 Prior year minimum tax credit.....	*2628	-	-	*20	-	-	-	*122	-	-	***	***	**
87 Income tax after credits, total....	107700	*4	5303	13314	8137	8361	30543	*6973	*6799	-	***	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 56 RETURNS WITH 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.....	55201	4095	32945	7361	5228	2619	2315	274	190	81	34	33	26
2 Total assets.....	65789947	-	1042196	1198358	1896301	1794381	5356879	1813170	2996105	3179133	2268949	4880466	39364009
3 Cash.....	6203054	-	399447	340715	393843	273262	717425	235919	270531	398402	224534	539218	2409757
4 Notes and accounts receivable....	5965675	-	37843	41882	156403	94723	560631	272113	353431	292103	284491	514661	3357394
5 Less: Allowance for bad debts.	413403	-	-	-	*9296	*28	*1261	*2245	7797	9439	7577	37975	337784
6 Inventories.....	2420608	-	43577	56769	53844	76160	128095	159249	127867	131786	29416	248648	1365198
7 U.S. govt. obligations, total....	176210	-	*366	*1431	-	*32726	*76176	*11132	*4973	-	39903	9504	-
8 Tax-exempt securities.....	*70546	-	-	-	*4860	-	*2411	-	*20996	26288	11530	-	4461
9 Other current assets.....	5044914	-	69597	35980	130238	98998	267874	137344	210348	256429	188103	430961	3219041
10 Loans to stockholders.....	571882	-	75545	101379	75016	79017	89599	*34211	21480	*12794	60559	2183	20098
11 Mortgage and real estate loans...	199275	-	-	*38497	*17698	*22573	*18308	-	*14711	*5898	1268	1397	78925
12 Other investments.....	12276206	-	*16452	*17680	92822	107599	449931	50453	478299	222979	340340	534202	9965448
13 Depreciable assets.....	46410751	-	1498095	1422230	2497524	2185838	5042754	3103201	1910650	2111974	1260737	2774438	22603310
14 Less: Accumulated depreciation	23050196	-	1180681	1001010	1647006	1389964	2748703	2371120	876244	846409	475396	933022	9580640
15 Depletable assets.....	*257	-	*248	-	-	-	*9	-	-	-	-	-	-
16 Less: Accumulated depletion...	*203	-	*194	-	-	-	*9	-	-	-	-	-	-
17 Land.....	2974401	-	*33965	39776	93401	162030	541778	119155	212662	225958	113642	200548	1231486
18 Intangible assets (Amortizable)...	5478730	-	76991	97672	25307	115186	111535	176673	636123	240560	138219	516337	3344129
19 Less: Accumulated amortization	2371999	-	62552	46001	17004	98667	67512	*94985	526806	102876	52242	147682	1155672
20 Other assets.....	3833241	-	33497	51358	28652	34929	167840	-17929	144881	212684	111420	227050	2838857
21 Total liabilities.....	65789947	-	1042196	1198358	1896301	1794381	5356879	1813170	2996105	3179133	2268949	4880466	39364009
22 Accounts payable.....	3969524	-	86384	84513	134836	148380	440597	177537	203464	205955	112420	320259	2055180
23 Mort, notes, and bonds under 1 yr	2626671	-	82172	51552	137767	193478	451453	175735	213452	304596	186066	162319	668081
24 Other current liabilities.....	6340285	-	124009	123161	84600	121974	621038	186665	311217	240552	241346	637973	3647750
25 Loans from stockholders.....	1933808	-	316523	296010	236341	222665	241620	52988	218294	*3158	9672	80162	256376
26 Mort, notes, bonds, 1 yr or more.	18575340	-	151545	205710	351003	399570	1422259	452866	513982	894468	616277	1214146	12353514
27 Other liabilities.....	4219948	-	-5031	40105	37914	37270	159127	166043	82711	253992	198106	410452	2839260
28 Net worth.....	28124372	-	286594	397308	913841	671045	2020785	601336	1452985	1276412	905062	2055155	17543847
29 Capital stock.....	2433135	-	196886	93889	100171	153364	428355	42254	236861	330117	84817	204597	561822
30 Paid-in or capital surplus.....	13116953	-	165138	79577	153652	69573	714149	436643	522448	398062	324736	1005575	9247400
31 Retained earnings, appropriated.	*27441	-	-	*868	-	-	*19669	-	-	*3557	-	1243	2103
32 Retained earnings-unappropriated	12772846	-	103473	132161	358703	348977	591947	-56327	248657	353829	232625	566566	9892236
33 Retained earnings (S CORP).....	2476836	-	-119362	105118	359066	163387	408073	243907	456952	203776	294134	361784	-
34 Less: Cost of treasury stock..	2702839	-	*59541	*14305	*57751	*64256	141407	*65141	*11933	*12929	31250	84611	2159714
35 Total receipts.....	78611533	689352	7293417	3658384	4658972	3686733	9016324	6502906	2933599	3537984	2528749	4508146	29596965
36 Business receipts.....	71374438	579617	6893575	3570242	4478685	3484686	8512605	6380076	2612996	3308477	2282473	4207936	25063070
37 Interest.....	1201123	*434	10982	3843	17638	7191	33585	6542	17444	14595	27353	65398	996116
38 Interest on govt. obligations....	33008	-	-	-	*1002	*75	*2090	*2504	*960	*110	2943	5332	17992
39 Rents.....	313922	*24	*1204	*2881	*4807	*1344	9455	*6048	*3424	10153	11821	26994	235769
40 Royalties.....	1880593	*1972	*35616	-	*44	-	*63796	*3319	*40003	*868	8453	18543	1707980
41 Net S-T cap gain less net LT loss	19380	-	*16281	-	*540	-	-	*38	-	-	339	527	1655
42 Net L-T cap gain less net ST loss	284236	-	*16731	*18590	*3623	*949	*7966	*6730	*2848	*14115	6182	5405	201097
43 Net gain, noncapital assets.....	254989	*122340	*16895	*3628	*3344	*4401	11029	*160	11206	2818	2891	2438	73839
44 Dividends, domestic corporations.	55176	-	*72	*231	*3013	*201	*878	*183	*118	*15845	2168	1205	31262
45 Dividends, foreign corporations..	208177	-	-	-	-	-	*468	-	*1208	*1035	20	6264	199181
46 Other receipts.....	2986491	-15035	302061	58971	146276	187886	374452	97306	243393	169968	184107	168104	1069003
47 Total deductions.....	72539713	517109	6694200	3329628	4264733	3486230	8409481	6268373	2654504	3190653	2291651	4015345	27417806
48 Cost of goods.....	23688720	*59716	1216745	1055680	1274553	1345339	2866362	4347263	1229384	1306611	647312	1362603	6977151
49 Compensation of officers.....	4248930	*21968	1037625	336722	633587	251602	1152123	238557	106232	61911	106852	103074	198677
50 Salaries and wages.....	10035078	102639	1113864	491642	616259	493289	1231859	459136	285906	581637	585391	659460	3413995
51 Repairs.....	790972	*6297	73577	79689	79300	81284	148196	37634	37701	34047	14675	49837	148734
52 Bad debts.....	144127	*3594	*1444	*1344	*877	3154	10337	3837	8288	4309	7666	22567	67170
53 Rent paid on business property...	2393053	35259	405661	214191	194829	167301	437011	57156	60033	76486	83290	85018	576817
54 Taxes paid.....	2513654	23002	250756	125291	189359	133598	319855	122083	130857	174512	130747	188033	725561
55 Interest paid.....	2452210	*8446	44438	31313	52168	67853	1161983	57633	58425	91625	74600	163162	1640562
56 Contributions or gifts.....	40097	*138	1972	*753	920	1159	1368	*1164	1210	1680	3370	2972	23391
57 Amortization.....	806733	*834	7257	16933	4861	19484	11955	96988	42659	86325	63515	103053	352869
58 Depreciation.....	4648870	15492	120351	152336	217643	205399	466794	126459	131234	123803	90905	198488	2799965
59 Depletion.....	*820	1	*48	-	*7	-	-	-	-	-	743	-	22
60 Advertising.....	1454879	*23093	180023	78312	52559	103589	146145	26605	32318	73147	48723	168815	521550
61 Pension, prof sh, stock, annuity.	353778	*4537	58934	29730	15241	20495	29715	46995	7373	12326	13550	23823	91057
62 Employee benefit programs.....	575106	*979	38170	9689	24412	17405	55567	28311	26874	28616	31151	55707	258224
63 Net loss, noncapital assets.....	71437	3	*202	*333	*793	5056	2434	*4678	3555	874	1763	3583	48164
64 Other deductions.....	18321250	211111	2143131	705669	907364	570223	1367775	613874	492454	532744	387398	825149	9564358
65 Total receipts less total deducts..	6071819	172243	599218	328757	394239	200503	606843	234533	279095	347331	237098	492801	2179160
Constructive taxable income from													
66 related foreign corporations.....	98962	-	-	-	-	-	-	-	*1295	-	-	4196	93470
67 Net income, total.....	6137773	172243	599218	328757	393237	200428	604753	232030	279430	347221	234155	491665	2254637
68 Net income, Form 1120-A.....	28087	*1593	18220	*7755	*520	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	*4054	*4054	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	2437774	158295	463738	225269	312495	124138	444436	173479	137616	152246	117331	128732	-
71 Statutory special deductions, total	672970	*3468	47764	46403	22982	16560	42059	*24843	44769	70133	16734	33529	303726
72 Net operating loss deduction....	525449	*3468	47714	46241	20856	16419	41417	*24715	44714	53576	15217	32652	178462
73 Dividends received deduction....	147521	-	*50	*162	*2126	*141	*642	*128	*55	*16557	1517	877	125264
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	3027123	*10480	87715	57085	57760	59731	118258	33707	97140	124842	100090	329404	1950911
76 Income tax before credits, total...	1027163	*3085	18388	9967	10956	13408	37235	11273	34568	44528	34921	119056	689779
77 Regular tax.....	1007368	*3076	18388	9925	10459	12961	35748	11081	32856	42533	33673	114434	682233
78 Personal holding company tax....	*410	-	-	-	*407	-	-	-	*3	-	-	-	-
79 Recapture taxes.....	*-0	-	-	-	-	-	-	*-0	-	-	-	-	-
80 Alternative minimum tax.....	15568	-	-	*42	*89	*447	1479	*180	1659	1846	1104	4197	4524
81 Environmental tax.....	3784	*9	-	-	-	-	*8	12	49	149	111	424	3021
82 Foreign tax credit.....	197303	-	*43	-	-	-	*1603	*147	*3192	*1126	207	9267	181717
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	16274	18	-	-	-	*212	*319	*122	*3				

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	10174	*198	7148	1272	731	*301	364	81	45	***	5	5	***
2 Total assets.....	10087580	-	208814	208684	247245	*179192	787318	519135	799957	***	306995	690147	***
3 Cash.....	1520315	-	91803	47828	46947	*43741	159337	59712	96380	***	9526	88721	***
4 Notes and accounts receivable....	2087061	-	*2239	*25535	*61202	*33575	192561	*109137	166205	***	49113	216384	***
5 Less: Allowance for bad debts.....	124081	-	-	-	-	-	*200	*1276	*4263	***	1619	5116	***
6 Inventories.....	478504	-	*826	*584	*8047	*13751	*15249	*5738	86635	***	9191	160656	***
7 U.S. govt. obligations, total....	*61304	-	-	-	-	*14784	434	*6183	-	***	39903	-	***
8 Tax-exempt securities.....	26288	-	-	-	-	-	-	-	-	***	-	-	***
9 Other current assets.....	826595	-	*7610	*5176	*7865	*36811	66924	*103718	101780	***	13449	78016	***
10 Loans to stockholders.....	79084	-	42882	*17702	*7233	*76	*613	-	*10578	***	-	-	***
11 Mortgage and real estate loans...	178	-	-	-	-	-	-	-	-	***	-	178	***
12 Other investments.....	1983617	-	*12112	-	*3140	*3722	*141127	*17226	124497	***	37262	50949	***
13 Depreciable assets.....	5102974	-	243237	236808	336418	*61459	619907	*1865982	298436	***	180264	99111	***
14 Less: Accumulated depreciation	3672007	-	194727	164559	238408	*33829	453392	*1717367	193627	***	64293	54158	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land.....	156734	-	-	-	*8544	*4636	*24452	*251	*3096	***	4296	7	***
18 Intangible assets (Amortizable)...	1757455	-	*2388	*2522	*442	*71799	*1058	*142750	*559971	***	25286	34142	***
19 Less: Accumulated amortization	1153482	-	*1672	*1100	*82	*71795	*859	*82827	*505071	***	1679	10120	***
20 Other assets.....	957040	-	*2116	*38188	*5896	*462	20106	*9907	55341	***	6297	31378	***
21 Total liabilities.....	10087580	-	208814	208684	247245	*179192	787318	519135	799957	***	306995	690147	***
22 Accounts payable.....	957980	-	*1257	*19382	*63604	*37386	101039	*65165	108380	***	34009	117737	***
23 Mort, notes, and bonds under 1 yr	512367	-	*9988	*25997	*12575	*4573	*84164	*65299	*79828	***	11621	27536	***
24 Other current liabilities.....	957306	-	20056	*10696	*16667	*5603	180255	*33113	68536	***	23455	72402	***
25 Loans from stockholders.....	227932	-	*80222	*35050	*55029	*14894	*16012	*18153	*310	***	-	8220	***
26 Mort, notes, bonds, 1 yr or more.	2456634	-	*18131	*43604	*32121	*33013	*63641	*78894	122758	***	36026	128703	***
27 Other liabilities.....	600273	-	*-237	*-0	*15948	*15066	*77053	*41934	*41767	***	38961	82980	***
28 Net worth.....	4375087	-	79398	73954	51303	*68657	265155	216578	378378	***	162923	252569	***
29 Capital stock.....	340936	-	28772	2696	5814	*11267	23768	36698	74504	***	3936	87492	***
30 Paid-in or capital surplus.....	3080611	-	*5868	*21453	*29044	*1255	*122685	*234708	*98744	***	54314	105738	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings-unappropriated	869020	-	39018	*16735	*39755	*31584	16867	*-103654	88417	***	48161	70047	***
33 Retained earnings (S CORP).....	431906	-	5740	*33071	*-21248	*24551	*105702	*49451	*122013	***	56512	29650	***
34 Less: Cost of treasury stock..	*347386	-	-	-	*2063	-	*3866	*624	*5299	***	-	40357	***
35 Total receipts.....	14525713	*32931	1555279	797881	1310466	*1020813	2103460	1181370	1247885	***	386761	724266	***
36 Business receipts.....	13701512	*32931	1486283	794451	1304560	*1002003	1986725	1166989	1175695	***	375555	713378	***
37 Interest.....	288673	-	5630	*1327	*4742	*2980	9869	*1025	*4833	***	2355	7488	***
38 Interest on govt. obligations....	14178	-	-	-	-	-	*50	*20	*10	***	173	13	***
39 Rents.....	34372	-	-	-	*681	-	*1469	*1101	*89	***	591	1	***
40 Royalties.....	73726	-	-	-	-	-	-	*3319	-	***	82	53	***
41 Net S-T cap gain less net LT loss	*14364	-	*13941	-	-	-	-	*38	-	***	13	7	***
42 Net L-T cap gain less net ST loss	36023	-	-	-	*510	-	-	*69	*2700	***	174	63	***
43 Net gain, noncapital assets.....	12761	-	-	*81	-	*1056	*478	-	*11050	***	1	29	***
44 Dividends, domestic corporations.	1961	-	-	-	*5	*15	*443	*183	*106	***	100	340	***
45 Dividends, foreign corporations..	*10771	-	-	-	-	-	-	-	*1208	***	-	6	***
46 Other receipts.....	337371	-	49425	*2022	*-31	*14758	104425	*8627	52193	***	7717	2888	***
47 Total deductions.....	13430960	*21331	1450634	725600	1286373	*999183	2022937	1111333	1170343	***	365054	619506	***
48 Cost of goods.....	6762892	-	399969	*337661	*431574	*826533	886741	*490974	751469	***	186573	267704	***
49 Compensation of officers.....	1848501	-	475078	*75397	*374051	*74204	544812	176381	56566	***	7957	10271	***
50 Salaries and wages.....	992330	-	*102492	*93481	*116380	*22671	193708	*99462	81884	***	29954	47233	***
51 Repairs.....	42642	*419	3402	*3342	*3778	*2147	6244	*6019	*3629	***	1561	1306	***
52 Bad debts.....	51227	-	*129	-	*65	*705	*1759	*2103	*7221	***	3992	13101	***
53 Rent paid on business property...	214796	-	22604	*20295	*50132	*12824	30267	*13750	16177	***	4461	5593	***
54 Taxes paid.....	256317	*253	28037	14591	30698	*7203	35514	9347	36894	***	6869	17151	***
55 Interest paid.....	430894	-	15673	*7205	*5132	*1446	11544	*14805	*11330	***	4813	13285	***
56 Contributions or gifts.....	5267	-	*476	-	*127	-	*248	*217	*121	***	798	472	***
57 Amortization.....	424971	-	*146	*7760	-	*2	*1214	*79700	*34075	***	43658	83401	***
58 Depreciation.....	361498	*2543	30327	*21975	33308	*10583	42208	*37485	29515	***	19324	12867	***
59 Depletion.....	22	-	-	-	-	-	-	-	-	***	-	-	***
60 Advertising.....	126603	-	4377	*2041	*5328	*1370	7698	*1351	5691	***	3799	43727	***
61 Pension, prof sh, stock, annuity.	94132	*3867	*15894	*5993	*3784	*4251	*2778	*43450	*1976	***	670	1480	***
62 Employee benefit programs.....	99759	-	9744	*3746	*6610	*2382	*9313	*6066	7397	***	3555	1972	***
63 Net loss, noncapital assets.....	15965	-	*202	-	*200	-	*118	*240	*157	***	46	856	***
64 Other deductions.....	1703147	*14249	342083	132112	225203	*32863	248772	129983	126244	***	47023	99086	***
65 Total receipts less total deducts..	1094753	*11600	104645	72281	24093	*21630	80523	70037	77541	***	21707	104760	***
Constructive taxable income from													
66 related foreign corporations.....	*10950	-	-	-	-	-	-	-	*1295	***	-	-	***
67 Net income, total.....	1091525	*11600	104645	72281	24093	*21630	80472	70017	78826	***	21534	104747	***
68 Net income, Form 1120-A.....	*4190	-	*4190	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S.....	371566	*11600	86561	*59369	*13354	*13585	*66832	*43020	*38970	***	8358	17564	***
71 Statutory special deductions, total	213288	-	7438	*2397	*3782	*2918	*5371	*12618	*18934	***	70	5563	***
72 Net operating loss deduction....	202455	-	7438	*2397	*3779	*2908	*5061	*12490	*18886	***	-	5291	***
73 Dividends received deduction....	10833	-	-	-	*3	*11	*310	*128	*48	***	70	272	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax.....	506671	-	10646	*10515	*6957	*5127	8270	*14380	*20922	***	13106	81620	***
76 Income tax before credits, total...	172499	-	1616	*1577	*1139	*797	1702	*4860	7329	***	4467	28721	***
77 Regular tax.....	168235	-	1616	*1577	*1139	*797	1602	*4680	*7075	***	4456	28523	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	-	-	***
80 Alternative minimum tax.....	3572	-	-	-	-	-	*100	*180	*248	***	-	101	***
81 Environmental tax.....	692	-	-	-	-	-	-	-	*7	***	11	96	***
82 Foreign tax credit.....	12544	-	*43	-	-	-	-	*147	*3192	***	178	3710	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit.....	*1859	-	-	-	-	*110	-	-	*194	***	-	-	***
86 Prior year minimum tax credit....	*5706	-	-	-	-	-	-	-	*38	***	-	300	***
87 Income tax after credits, total....	152390	-	1573	*1577	*1139	*687	1702	*4713	3905	***	4289	24710	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	789	-	*297	*292	*62	-	*106	-	*15	***	-	**	***
2 Total assets.....	5402786	-	*5562	*42885	*23775	-	*186036	-	*242763	***	-	**	***
3 Cash.....	277008	-	*5280	*8070	*3205	-	*21321	-	*15890	***	-	**	***
4 Notes and accounts receivable....	203289	-	-	-	-	-	*361	-	*9629	***	-	**	***
5 Less: Allowance for bad debts.	8288	-	-	-	-	-	-	-	-	***	-	-	***
6 Inventories.....	18338	-	*136	*603	*205	-	*1291	-	*270	***	-	**	***
7 U.S. govt. obligations, total....	*1340	-	-	-	-	-	-	-	*1340	***	-	-	***
8 Tax-exempt securities.....	*5723	-	-	-	-	-	-	-	*5723	***	-	-	***
9 Other current assets.....	448131	-	-	*13678	*176	-	*806	-	*3199	***	-	**	***
10 Loans to stockholders.....	*15019	-	-	-	*2166	-	*199	-	*1068	***	-	**	***
11 Mortgage and real estate loans...	*2015	-	-	-	-	-	*2015	-	-	***	-	-	***
12 Other investments.....	994897	-	-	-	-	-	*3133	-	*97340	***	-	**	***
13 Depreciable assets.....	4320236	-	*224	*49435	*26973	-	*255094	-	*161262	***	-	**	***
14 Less: Accumulated depreciation	1616506	-	*224	*26466	*8949	-	*119484	-	*62102	***	-	**	***
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	-	-	***
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	-	-	***
17 Land.....	421252	-	-	-	-	-	*19009	-	*8952	***	-	**	***
18 Intangible assets (Amortizable)...	330361	-	*203	*391	-	-	*1952	-	*66	***	-	**	***
19 Less: Accumulated amortization	112458	-	*91	*352	-	-	*1437	-	*49	***	-	**	***
20 Other assets.....	102429	-	*35	*-2474	-	-	*1777	-	*175	***	-	**	***
21 Total liabilities.....	5402786	-	*5562	*42885	*23775	-	*186036	-	*242763	***	-	**	***
22 Accounts payable.....	465931	-	-	*7264	*5355	-	*5387	-	*9920	***	-	**	***
23 Mort, notes, and bonds under 1 yr	245738	-	-	-	*10921	-	*463	-	*14056	***	-	**	***
24 Other current liabilities.....	513524	-	*405	*3240	*134	-	*4137	-	*13398	***	-	**	***
25 Loans from stockholders.....	*33257	-	*602	-	-	-	*28993	-	*2256	***	-	-	***
26 Mort, notes, bonds, 1 yr or more.	1908738	-	-	-	-	-	*75506	-	*41677	***	-	**	***
27 Other liabilities.....	285632	-	-	-	-	-	*9946	-	*741	***	-	**	***
28 Net worth.....	1949966	-	*4556	*32380	*7366	-	*81496	-	*160714	***	-	**	***
29 Capital stock.....	277681	-	*30	*5493	*1118	-	*14854	-	*18231	***	-	**	***
30 Paid-in or capital surplus.....	1315370	-	*498	*16601	-	-	*16822	-	*3824	***	-	**	***
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	***	-	-	***
32 Retained earnings-unappropriated	261487	-	*77	-	*6247	-	*52375	-	*27551	***	-	**	***
33 Retained earnings (S CORP).....	*122871	-	*3951	*10286	-	-	*-2555	-	*111189	***	-	-	***
34 Less: Cost of treasury stock..	*27442	-	-	-	-	-	-	-	*82	***	-	-	***
35 Total receipts.....	5084028	-	*118965	*285574	*47172	-	*178458	-	*191398	***	-	**	***
36 Business receipts.....	4888515	-	*114816	*284439	*47172	-	*170698	-	*181298	***	-	**	***
37 Interest.....	68525	-	-	-	-	-	*5126	-	*83	***	-	**	***
38 Interest on govt. obligations....	*600	-	-	-	-	-	-	-	*563	***	-	-	***
39 Rents.....	43669	-	-	-	-	-	-	-	*950	***	-	**	***
40 Royalties.....	9	-	-	-	-	-	-	-	-	***	-	-	***
41 Net S-T cap gain less net LT loss	136	-	-	-	-	-	-	-	-	***	-	-	***
42 Net L-T cap gain less net ST loss	*8591	-	-	-	-	-	*2133	-	-	***	-	-	***
43 Net gain, noncapital assets.....	8439	-	-	-	-	-	-	-	-	***	-	-	***
44 Dividends, domestic corporations.	*3020	-	-	-	-	-	*221	-	-	***	-	**	***
45 Dividends, foreign corporations..	1233	-	-	-	-	-	-	-	-	***	-	-	***
46 Other receipts.....	61292	-	*4149	*1135	-	-	*280	-	*8504	***	-	**	***
47 Total deductions.....	4823225	-	*102687	*270174	*46362	-	*154305	-	*167101	***	-	**	***
48 Cost of goods.....	1951842	-	-	*26508	*86706	-	*45078	-	*95650	***	-	**	***
49 Compensation of officers.....	45197	-	*14130	*2357	-	-	*2400	-	*6882	***	-	**	***
50 Salaries and wages.....	523103	-	*10015	*42712	*6477	-	*21890	-	*5947	***	-	**	***
51 Repairs.....	78514	-	*1762	*9987	*325	-	*4080	-	*3908	***	-	**	***
52 Bad debts.....	*11740	-	-	-	*18	-	*50	-	-	***	-	-	***
53 Rent paid on business property...	442918	-	*18938	*51675	*393	-	*18951	-	*11212	***	-	**	***
54 Taxes paid.....	172363	-	*10096	*13853	*751	-	*10473	-	*9784	***	-	**	***
55 Interest paid.....	228418	-	-	*439	*5164	-	*6582	-	*550	***	-	**	***
56 Contributions or gifts.....	3287	-	*2	-	-	-	*86	-	*9	***	-	**	***
57 Amortization.....	26282	-	*41	*78	-	-	*189	-	*12	***	-	**	***
58 Depreciation.....	233040	-	-	*3969	*2623	-	*12237	-	*8024	***	-	**	***
59 Depletion.....	-	-	-	-	-	-	-	-	-	***	-	-	***
60 Advertising.....	129240	-	*5508	*7794	*1160	-	*4403	-	*5069	***	-	**	***
61 Pension, prof sh, stock, annuity.	4507	-	*101	-	-	-	*121	-	*264	***	-	-	***
62 Employee benefit programs.....	26822	-	*360	-	-	-	*325	-	*697	***	-	**	***
63 Net loss, noncapital assets.....	*422	-	-	-	-	-	-	-	*14	***	-	**	***
64 Other deductions.....	945529	-	*15227	*50605	*10943	-	*27440	-	*19078	***	-	**	***
65 Total receipts less total deducts..	260803	-	*16277	*15400	*810	-	*24153	-	*24297	***	-	**	***
Constructive taxable income from													
66 related foreign corporations.....	1290	-	-	-	-	-	-	-	-	***	-	-	***
67 Net income, total.....	261493	-	*16277	*15400	*810	-	*24153	-	*23733	***	-	**	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	***	-	-	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	-	-	***
70 Net income, Form 1120S.....	*57265	-	*15500	*15400	-	-	*12451	-	*13914	***	-	**	***
71 Statutory special deductions, total	8456	-	*4	-	-	-	*1247	-	-	***	-	**	***
72 Net operating loss deduction....	*6323	-	*4	-	-	-	*1092	-	-	***	-	-	***
73 Dividends received deduction....	*2134	-	-	-	-	-	*155	-	-	***	-	**	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	-	-	***
75 Income subject to tax.....	195772	-	*773	-	*810	-	*10455	-	*9820	***	-	**	***
76 Income tax before credits, total...	67984	-	*271	-	*121	-	*3422	-	*3437	***	-	**	***
77 Regular tax.....	67435	-	*271	-	*121	-	*3220	-	*3395	***	-	**	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	-	-	***
79 Recapture taxes.....	*-0	-	-	-	-	-	*-0	-	-	***	-	-	***
80 Alternative minimum tax.....	*296	-	-	-	-	-	*199	-	*31	***	-	-	***
81 Environmental tax.....	253	-	-	-	-	-	*2	-	*12	***	-	**	***
82 Foreign tax credit.....	2060	-	-	-	-	-	-	-	-	***	-	-	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	-	-	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	-	-	***
85 General business credit.....	583	-	-	-	-	-	-	-	-	***	-	-	***
86 Prior year minimum tax credit....	2051	-	-	-	-	-	-	-	-	***	-	-	***
87 Income tax after credits, total....	63290	-	*271	-	*121	-	*3422	-	*3437	***	-	**	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 services, 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.....	44239	3897	25501	5797	4435	2318	1845	193	130	55	29	28	12	
2 Total assets.....	50299581	-	827820	946790	1625281	1615189	4383525	1294036	1953385	2005309	1961954	4190318	29495975	
3 Cash.....	4405730	-	302364	284817	343691	229521	536766	176207	158261	281599	215008	450497	1426999	
4 Notes and accounts receivable....	3675325	-	35605	16347	95201	61148	367708	162976	177597	151638	235377	298277	2073451	
5 Less: Allowance for bad debts.....	281034	-	-	-	*9296	*28	*1061	*969	3535	*1750	5958	32859	225579	
6 Inventories.....	1923765	-	42616	55582	45592	62408	111555	153511	40962	101773	20225	87992	1201549	
7 U.S. govt. obligations, total....	*113565	-	*366	*1431	-	*17942	*75742	*4948	*3632	-	-	9504	-	
8 Tax-exempt securities.....	*38535	-	-	-	*4860	-	*2411	-	*15273	-	11530	-	4461	
9 Other current assets.....	3770188	-	61987	17126	122198	62187	200144	33626	105369	83896	174654	352945	2556056	
10 Loans to stockholders.....	477779	-	32663	83677	65617	78942	88788	*34211	*9834	*11656	60559	2183	9650	
11 Mortgage and real estate loans...	197082	-	-	*38497	*17698	*22573	*16293	-	*14711	*5898	1268	1219	78925	
12 Other investments.....	9297692	-	*4340	89682	103878	305671	*33227	256462	159211	303078	483254	7541210	-	
13 Depreciable assets.....	36987542	-	1254633	1135987	2134133	2124379	4167753	1237219	1450952	1420553	1080474	2675327	18306132	
14 Less: Accumulated depreciation	17761684	-	985731	809984	1399649	1356136	2175827	653754	620515	617701	411103	878864	7852421	
15 Depletable assets.....	*257	-	*248	-	-	-	*9	-	-	-	-	-	-	
16 Less: Accumulated depletion...	*203	-	*194	-	-	-	*9	-	-	-	-	-	-	
17 Land.....	2396415	-	*33965	39776	84857	157394	498316	118904	200614	155957	109347	200541	796744	
18 Intangible assets (Amortizable)...	3390915	-	74401	94759	24864	43387	108525	*33922	76086	107935	112933	482195	2231908	
19 Less: Accumulated amortization	1106059	-	60788	44549	16922	26872	65216	*12158	21686	23248	50562	137562	646495	
20 Other assets.....	2773772	-	31346	15644	22756	34466	145957	-27836	89366	167891	105123	195672	1993386	
21 Total liabilities.....	50299581	-	827820	946790	1625281	1615189	4383525	1294036	1953385	2005309	1961954	4190318	29495975	
22 Accounts payable.....	2545613	-	85126	57866	65877	110994	334171	112372	85165	119388	78411	202522	1293720	
23 Mort, notes, and bonds under 1 yr	1868566	-	72184	25555	114271	188905	366825	110437	119568	165461	174446	134783	396132	
24 Other current liabilities.....	4869455	-	103548	109225	67799	116371	436646	153552	229282	186893	217891	565571	2682675	
25 Loans from stockholders.....	1672618	-	235700	260959	181312	207770	196616	*34835	215727	*3116	9672	71941	254970	
26 Mort, notes, bonds, 1 yr or more.	14209968	-	133415	162107	318882	366557	1283111	373972	349548	545469	580251	1085443	9011213	
27 Other liabilities.....	3334043	-	-4794	40105	21966	22204	92021	124109	40202	78279	159144	327472	2433335	
28 Net worth.....	21799318	-	202641	290973	855173	602388	1674134	384759	913893	906702	742139	1802586	13423930	
29 Capital stock.....	1814517	-	168084	85700	93238	142097	389732	5557	144127	192436	80881	117105	395559	
30 Paid-in or capital surplus.....	8720973	-	158772	41523	124608	68319	574642	201935	419879	288099	270422	899838	5672936	
31 Retained earnings, appropriated.	*27441	-	-	*868	-	-	*19669	-	-	-	-	1243	2103	
32 Retained earnings-unappropriated	11642339	-	64379	115426	312700	317392	522705	47327	132689	255482	184463	496520	9193256	
33 Retained earnings (S CORP).....	1922059	-	-129053	61760	380315	138836	304927	194457	223751	177310	237623	332134	-	
34 Less: Cost of treasury stock..	2328010	-	*59541	*14305	*55688	*64256	137541	*64517	*6553	*10182	31250	44254	1839924	
35 Total receipts.....	59001792	656421	5619174	2574930	3301335	2665919	6734405	5321537	1494317	2460179	2141988	3783880	22247709	
36 Business receipts.....	52784412	546686	5292477	2491351	3126954	2482683	6355182	5213087	1256003	2303310	1906918	3494558	18315204	
37 Interest.....	843925	*434	5352	2516	12895	4211	18590	5517	12529	9933	24998	57910	689041	
38 Interest on govt. obligations....	18230	-	-	-	*1002	*75	*2040	*2484	*386	*110	2770	5319	4044	
39 Rents.....	235882	*24	*1204	*2881	*4127	*1344	7985	*4947	*2385	*8153	11230	26992	164609	
40 Royalties.....	1806858	*1972	*35616	-	*44	-	*63796	-	*40003	*40	8371	18490	1638526	
41 Net S-T cap gain less net LT loss	4880	-	*2340	-	*540	-	-	-	*-0	-	325	520	1155	
42 Net L-T cap gain less net ST loss	239622	-	*16731	*18590	*3113	*949	*5833	*6661	*148	*13621	6008	5343	162625	
43 Net gain, noncapital assets.....	233789	*122340	*16895	*3547	*3344	*3345	10550	*160	*156	*2691	2890	2410	65461	
44 Dividends, domestic corporations.	50194	-	*72	*231	*3008	*186	*215	-	*11	*15842	2068	865	27697	
45 Dividends, foreign corporations..	*196173	-	-	-	-	-	*468	-	-	*1035	20	6257	188392	
46 Other receipts.....	2587827	-15035	248487	55815	146307	173128	269746	88679	182695	105444	176390	165216	990956	
47 Total deductions.....	54285529	495778	5140878	2333854	2931998	2487047	6232238	5157040	1317060	2237609	1926597	3395839	20629590	
48 Cost of goods.....	14973987	*59716	790268	631314	824470	518806	1934543	3856290	382265	800202	460739	1094900	3620475	
49 Compensation of officers.....	2355231	*21968	548418	258968	259536	177399	604910	62176	42785	53087	98895	92803	134288	
50 Salaries and wages.....	8519645	102639	1001357	355450	493402	470618	1016260	359674	198075	517408	555437	612227	2837097	
51 Repairs.....	669816	*5878	68412	66360	75197	79138	137872	31615	30164	27531	13114	48531	86004	
52 Bad debts.....	81160	*3594	*1315	*1344	*794	2449	8529	1734	1067	2616	3673	9466	44579	
53 Rent paid on business property...	1735339	35259	364120	142221	144304	154477	387794	43406	32645	48676	78829	79424	224186	
54 Taxes paid.....	2084974	22748	212623	96847	157909	126395	273868	112736	84179	145382	123879	170882	557525	
55 Interest paid.....	1792899	*8446	28765	23669	41872	66407	143858	42828	46546	56236	69787	149877	1114608	
56 Contributions or gifts.....	31542	*138	1495	*753	792	1159	1033	*947	1080	863	2572	2500	18210	
57 Amortization.....	355481	*834	7071	9095	4861	19482	10553	17288	8571	15351	19856	19652	222866	
58 Depreciation.....	4054332	12949	90024	126392	181712	194817	412349	88974	93695	78987	71581	185620	2517231	
59 Depletion.....	*798	1	*48	-	*7	-	-	-	-	-	743	-	-	
60 Advertising.....	1199036	*23093	170137	68477	46072	102219	134044	25254	21558	55325	44924	125088	382845	
61 Pension, prof sh, stock, annuity.	255138	*670	*42939	*23737	11457	*16244	26816	3545	5133	10904	12880	22343	78469	
62 Employee benefit programs.....	448526	*979	28066	5943	17801	15023	45929	22245	18781	24641	27596	53736	187786	
63 Net loss, noncapital assets.....	55051	3	-	*333	*593	5056	2316	*4438	3384	*453	1717	2727	34031	
64 Other deductions.....	15672574	196861	1785821	522952	671218	537360	1091563	483890	347133	399946	340375	726063	8569390	
65 Total receipts less total deducts..	4716263	160643	478296	241076	369336	178873	502167	164497	177257	222570	215390	388041	1618119	
Constructive taxable income from														
66 related foreign corporations.....	86722	-	-	-	-	-	-	-	-	-	-	4196	82526	
67 Net income, total.....	4784755	160643	478296	241076	368334	178798	500127	162013	176871	222460	212620	386918	1696600	
68 Net income, Form 1120-A.....	23898	*1593	14030	*7755	*520	-	-	-	-	-	-	-	-	
69 Net income, Form 1120-F.....	*4054	*4054	-	-	-	-	-	-	-	-	-	-	-	
70 Net income, Form 1120S.....	2008943	146695	361678	150500	299141	110552	365153	130460	84732	139891	108972	111168	-	
71 Statutory special deductions, total	451226	*3468	40322	44006	19200	*13642	35441	*12225	25835	27755	16664	27966	184703	
72 Net operating loss deduction....	316672	*3468	40271	*43844	17077	*13511	35263	*12225	25827	*11200	15217	27361	71407	
73 Dividends received deduction....	134554	-	*50	*162	*2123	*130	*178	-	*8	*16555	1447	606	113296	
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-	
75 Income subject to tax.....	2324681	*10480	76296	46570	49993	54604	99533	*19328	66398	54814	86983	247784	1511898	
76 Income tax before credits, total...	786680	*3085	16502	8390	9695	12612	32111	*6413	23801	19592	30454	90335	533691	
77 Regular tax.....	771698	*3076	16502	8348	9199	12164	30926	*6401	22386	18645	29217	85911	528923	
78 Personal holding company tax....	*410	-	-	-	*407	-	-	-	*3	-	-	-	-	
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Alternative minimum tax.....	11700	-	-	*42	*89	*447	*1180	-	*1380	*913	1104	4096	2449	
81 Environmental tax.....	2839	*9	-	-	-	-	*5	12	*31	*34	100	328	2320	
82 Foreign tax credit.....	182699	-	-	-	-	-	*1603	-	-	*15	28	5557	175496	
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-	
85 General business credit.....	13832	18	-	-	-	*102	*319	*122	*204	*24	18	595	12430	
86 Prior year minimum tax credit....	46397	363	-	-	-	*318	*773	-	*46	*558	41	-	44297	

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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

MAJOR GROUP 57 RETURNS WITH 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.....	412771	17544	286363	61786	23895	11513	9427	1063	725	226	111	59	60
2 Total assets.....	198641517	-	8742947	9785131	8369696	7980102	18900074	7423020	11138361	8044054	10175697	10713171	97369264
3 Cash.....	21071204	-	3015014	2459479	2034228	1865486	3114912	1000411	1491819	948847	1050167	922091	3168750
4 Notes and accounts receivable....	39055574	-	496090	1037491	1126148	1485260	5056977	2128408	3220773	2543537	2469410	2852703	16638778
5 Less: Allowance for bad debts.....	2706298	-	*11735	*906	*4646	20031	220358	79426	207965	157698	182477	158349	1662706
6 Inventories.....	3786994	-	151072	182107	249288	196949	555792	178767	500560	201403	212598	183247	1175212
7 U.S. govt. obligations, total.....	2147181	-	*2877	*13800	*13130	*57815	139372	*11863	*51210	73187	157829	36501	1589597
8 Tax-exempt securities.....	2244351	-	*6635	*23215	*35038	*4540	*39743	*8199	*48000	*139438	14117	198161	1727267
9 Other current assets.....	13430017	-	393000	577563	496618	590524	1260810	677448	962748	518409	704969	736314	6511613
10 Loans to stockholders.....	3657917	-	1092980	959169	496929	417686	423539	55732	59426	72313	37097	28260	14786
11 Mortgage and real estate loans....	314899	-	*454	*25427	*14116	*31617	*36978	*92267	*8734	*5002	39663	5015	55626
12 Other investments.....	33460212	-	390168	804764	610364	766886	1620097	766009	700088	1070118	1065981	1078960	24586777
13 Depreciable assets.....	98491919	-	12504646	9086203	6731098	5278100	11613549	3797385	5853715	2753225	3496269	4109101	33268627
14 Less: Accumulated depreciation	49112476	-	9865486	6078481	4155725	3235804	6154752	1961031	2718310	1255449	1430782	1720813	10535843
15 Depletable assets.....	56317	-	39998	*7151	*8	*2343	*521	*797	*3009	-	2491	-	-
16 Less: Accumulated depletion....	29870	-	*19111	*6610	*6	*2343	*151	*302	-	-	1346	-	-
17 Land.....	4381459	-	*27556	157692	203916	184830	473517	277958	299557	174401	279112	216087	2086835
18 Intangible assets (Amortizable)....	18929846	-	525234	325153	402829	285681	632443	271593	630420	749317	1500268	1935908	11671000
19 Less: Accumulated amortization	2760251	-	359342	132393	160006	115756	229815	90142	153158	175149	186703	208059	949727
20 Other assets.....	12222520	-	352897	344306	276369	186320	536902	287085	387734	383156	947033	498046	8022672
21 Total liabilities.....	198641517	-	8742947	9785131	8369696	7980102	18900074	7423020	11138361	8044054	10175697	10713171	97369264
22 Accounts payable.....	15161805	-	374660	434546	557356	826146	2093430	846837	1105962	903387	1278823	1047626	5693033
23 Mort, notes, and bonds under 1 yr	11470551	-	918449	832164	1002311	643002	1788253	486302	810122	673075	614651	686710	3015514
24 Other current liabilities.....	27529502	-	1685237	1540126	1195292	1129956	3067416	1467746	1997000	1400155	1470988	1504311	11071276
25 Loans from stockholders.....	5647995	-	1636640	1107099	749796	449503	944451	191289	195754	149849	66621	72243	84748
26 Mort, notes, bonds, 1 yr or more.	43488444	-	1405681	1582238	1711226	1368812	3979686	1569920	2347050	1247039	2062130	1938436	24276225
27 Other liabilities.....	15691283	-	206079	29562	298608	191207	711762	348666	629590	593227	1135218	571022	10746341
28 Net worth.....	79651937	-	2516202	4029396	2855106	3371475	6315077	2512260	4052882	3077324	3547266	4892823	42482127
29 Capital stock.....	7954758	-	838206	668722	314816	414009	742146	573042	702161	665216	503732	316833	2215874
30 Paid-in or capital surplus.....	43274310	-	867292	577208	538914	564745	1447646	824808	1748456	1666440	2357540	3768534	28912729
31 Retained earnings, appropriated.	262021	-	*21212	*9443	*20958	*2746	*100167	*23805	*27061	*3899	1790	**	50938
32 Retained earnings-unappropriated	22483438	-	630180	1662058	1308936	1186447	1957886	290944	906754	600446	881470	787637	12270679
33 Retained earnings (S CORP).....	8978074	-	450320	1404540	947128	1423389	2462487	882697	840638	279571	143055	144247	-
34 Less: Cost of treasury stock..	3300663	-	291009	292575	275645	219861	395255	83037	172188	138249	340320	124428	968094
35 Total receipts.....	432022319	6709456	91298460	49545770	36384984	27249306	51818393	17290479	22688331	12786998	14158810	11376004	90715327
36 Business receipts.....	415434975	5560633	89534817	47792691	35634951	26611621	50455144	16719410	21724207	11983475	13113649	10910230	85394147
37 Interest.....	2157573	99967	85094	104576	56715	82177	145494	40785	83629	101890	126325	152799	1078124
38 Interest on govt. obligations....	239821	*1631	*981	3269	7304	2011	9431	3547	8375	32323	8639	24608	137701
39 Rents.....	740495	7555	39380	13331	15555	46540	51477	18918	45599	31222	46802	51445	372670
40 Royalties.....	326887	2422	*4	*10914	-	*25646	*38047	*3158	42803	*29608	29494	24866	119926
41 Net S-T cap gain less net LT loss	104610	249	*9535	8487	*727	*1924	*9863	*736	*1137	*5995	8255	1900	55802
42 Net L-T cap gain less net ST loss	1566971	124546	39919	70834	35898	51111	76134	97974	95794	82820	387489	32003	472448
43 Net gain, noncapital assets.....	599295	229297	103581	92593	6760	12932	60830	20706	18485	10926	4457	8371	30358
44 Dividends, domestic corporations..	109506	*11427	2201	7680	4210	5863	7232	2940	6228	30344	5572	826	24983
45 Dividends, foreign corporations..	172224	-	-	*26	-	-	*3587	*324	*170	*3886	8586	8495	147150
46 Other receipts.....	10569961	671730	1482948	1441369	622864	409481	961156	381982	661904	474508	419542	160459	2882019
47 Total deductions.....	405199692	5848095	84746488	46522215	34235627	25493559	49069288	16286822	21601878	11953647	13340803	10686456	85414814
48 Cost of goods.....	94285089	1197540	9064016	4909385	7735186	4495687	11165060	5004190	7164095	4806170	4291262	3893984	30558513
49 Compensation of officers.....	55412041	546260	23915765	1342207	5968313	4306944	4742869	748166	544354	266301	296677	191704	462480
50 Salaries and wages.....	97745527	1188027	16813664	11030767	8278757	6357723	14802722	4681225	6183633	2508342	3375119	2347567	20177981
51 Repairs.....	3028354	49173	525673	347128	247266	196784	408434	214633	141371	60258	86292	92104	659239
52 Bad debts.....	1779433	11777	39172	35520	37556	48520	227914	82290	111780	55893	79768	934681	-
53 Rent paid on business property....	15219194	223037	4158228	2027608	1353035	989759	1852170	605984	677119	560850	523636	373647	1874119
54 Taxes paid.....	14872796	216693	3228344	1774148	1234044	945423	1988051	630642	805868	367255	503981	329979	2848367
55 Interest paid.....	4919640	32312	297973	294651	276825	187534	527294	173445	264032	211764	323453	259981	2070376
56 Contributions or gifts.....	152875	1557	23384	18889	12012	9377	16504	7390	6894	3530	7997	6067	39273
57 Amortization.....	849329	11722	45409	34466	49947	28305	57569	20420	46358	57507	60982	57208	379437
58 Depreciation.....	7832168	76668	1096147	766103	570939	453743	913005	282422	443064	214509	322111	329590	2364136
59 Depletion.....	9232	-	*2425	-	*17	*184	*5663	-	*71	-	-	-	871
60 Advertising.....	3093281	29112	950218	320224	215549	224814	365063	97635	168101	88512	154362	79177	400514
61 Pension, prof sh, stock, annuity.	5669525	40265	1979615	860232	571711	392932	649388	166547	252014	111117	86976	72319	486409
62 Employee benefit programs.....	7910012	139754	1018480	634290	564055	472862	1077192	338743	483166	363131	316115	286967	2215256
63 Net loss, noncapital assets.....	192323	*2393	19963	9621	3945	6297	14995	4455	21066	8420	10806	7836	82527
64 Other deductions.....	92228875	2081805	21568013	10036976	7116468	6376940	10255395	3228635	4286109	2214201	2925140	2278559	19860634
65 Total receipts less total deducts..	26822626	861361	6551972	3023555	2149357	1755747	2749105	1003657	1086453	833350	818008	689548	5300514
Constructive taxable income from													
66 related foreign corporations....	111660	-	-	-	-	*85	-	*480	*2875	*3372	8844	13634	82369
67 Net income, total.....	26694465	859730	6550991	3020286	2142053	1753821	2739674	1000590	1080953	804399	818213	678575	5245182
68 Net income, Form 1120-A.....	161181	*222	100747	51546	*8666	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	14990	14990	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	13289492	299819	5316599	2077227	1515042	1228575	1629754	565440	372724	188423	73289	22600	-
71 Statutory special deductions, total	2941582	223193	628253	417627	239281	178025	242236	62412	171471	158551	80884	83905	455745
72 Net operating loss deduction....	2846648	215194	626755	411623	236471	173370	233298	59824	166698	135476	70417	82579	434943
73 Dividends received deduction....	93097	*7999	1497	6004	2809	4656	8938	2588	4773	23075	8630	1326	20802
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	10474353	336718	606212	530532	387738	347502	868347	372738	538156	457897	665326	573751	4789437
76 Income tax before credits, total...	3498271	119851	145128	134731	92773	102227	283523	128468	188364	160827	233397	202282	1700198
77 Regular tax.....	3447633	115995	145314	133976	98953	100717	280948	126941	183622	157138	229905	198669	1675456
78 Personal holding company tax....													

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	72505	3536	49412	13503	3746	1496	730	*50	*17	***	***	**	-
2 Total assets.....	9127725	-	2073283	2121161	1260442	1017821	1388925	*334361	*249564	***	***	**	-
3 Cash.....	2373028	-	757441	621811	299099	234735	257854	*64936	*28986	***	***	**	-
4 Notes and accounts receivable....	927827	-	67157	66075	57193	72330	227319	*78695	*81737	***	***	**	-
5 Less: Allowance for bad debts.....	104217	-	*5082	-	-	*3948	*26722	-	*20708	***	***	-	-
6 Inventories.....	51062	-	*15219	*6227	*1814	*10978	*3599	*8086	*2459	***	***	-	-
7 U.S. govt. obligations, total....	*7130	-	*2877	-	-	*71	*4181	-	-	***	***	-	-
8 Tax-exempt securities.....	*22486	-	*2408	-	*20078	-	-	-	-	***	***	-	-
9 Other current assets.....	559965	-	109539	111007	58417	50782	139724	*45584	*7038	***	***	**	-
10 Loans to stockholders.....	745545	-	262167	268179	92289	*106730	11764	*3361	*309	***	***	-	-
11 Mortgage and real estate loans....	*39350	-	-	*3027	*11337	*24891	-	-	-	***	***	-	-
12 Other investments.....	729507	-	133896	154223	123430	146554	95993	*16066	*13393	***	***	**	-
13 Depreciable assets.....	10957262	-	3691025	2764731	1589575	819883	1339408	*247902	*239091	***	***	**	-
14 Less: Accumulated depreciation	7759694	-	3056592	1948717	1082626	523791	757023	*143011	*126905	***	***	**	-
15 Depletable assets.....	*2690	-	*2660	-	-	*31	-	-	-	***	***	-	-
16 Less: Accumulated depletion....	*2690	-	*2660	-	-	*31	-	-	-	***	***	-	-
17 Land.....	135535	-	-	*39366	*6596	*22644	*43395	*1989	*12816	***	***	**	-
18 Intangible assets (Amortizable)...	378161	-	72247	44797	35108	*48606	75310	*595	*12849	***	***	**	-
19 Less: Accumulated amortization	177211	-	41852	10304	20631	*39119	51531	*75	*10753	***	***	**	-
20 Other assets.....	241992	-	62833	739	68762	46475	25654	*10233	*9251	***	***	**	-
21 Total liabilities.....	9127725	-	2073283	2121161	1260442	1017821	1388925	*334361	*249564	***	***	**	-
22 Accounts payable.....	395389	-	50155	*15819	*27441	*93121	49429	*26852	*17818	***	***	**	-
23 Mort, notes, and bonds under 1 yr	871230	-	205577	203422	139892	90344	141160	*23706	*21624	***	***	-	-
24 Other current liabilities.....	1877392	-	532583	406337	247551	49308	326832	*111543	*41211	***	***	**	-
25 Loans from stockholders.....	745826	-	252805	299274	56779	86022	*40449	*2812	-	***	***	-	-
26 Mort, notes, bonds, 1 yr or more.	1622407	-	178117	308484	240925	220959	411935	*67310	*81547	***	***	**	-
27 Other liabilities.....	330134	-	27799	28902	*40402	*39088	*152925	*34785	*6859	***	***	**	-
28 Net worth.....	3285347	-	826247	858922	507451	438980	266194	*67354	*80504	***	***	**	-
29 Capital stock.....	533606	-	132702	129178	43382	51556	70317	*13496	*3981	***	***	**	-
30 Paid-in or capital surplus.....	692973	-	140105	103532	35311	161449	56304	*16107	*52441	***	***	**	-
31 Retained earnings, appropriated.	*7692	-	*2164	-	-	-	-	-	*5364	***	***	-	-
32 Retained earnings-unappropriated	1443691	-	451248	449426	276317	72898	98569	*42012	*30350	***	***	**	-
33 Retained earnings (S CORP).....	949951	-	218521	276889	201038	190543	62960	-	-	***	***	-	-
34 Less: Cost of treasury stock..	342566	-	118493	100105	48596	*37466	*21955	*4261	*11631	***	***	-	-
35 Total receipts.....	72551189	1461007	3176897	16068839	8460180	3429266	6881665	*2008312	*754348	***	***	**	-
36 Business receipts.....	69925706	1293406	30878903	15140934	8327053	3349142	6631730	*1919647	*736296	***	***	**	-
37 Interest.....	129831	*6366	34769	26495	10932	12919	20733	*5243	*5097	***	***	**	-
38 Interest on govt. obligations....	3362	-	-	*494	*629	*77	*1297	*392	*156	***	***	**	-
39 Rents.....	72047	*1508	*23706	*2563	*5227	*6488	*18334	*4487	*9019	***	***	**	-
40 Royalties.....	*2	-	-	*2	-	-	-	-	-	***	***	-	-
41 Net S-T cap gain less net LT loss	*5804	-	*2028	*1061	-	*219	*2272	-	-	***	***	**	-
42 Net L-T cap gain less net ST loss	231419	*69251	*14960	*43223	*25184	*12089	*12092	*52941	*885	***	***	-	-
43 Net gain, noncapital assets.....	138187	*35650	*40299	*50682	*2441	*3758	*253	*2357	-	***	***	-	-
44 Dividends, domestic corporations..	6988	-	*896	*2356	*744	*87	*2518	*21	*24	***	***	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts.....	2037845	*54827	771336	801029	87970	44486	192434	*23225	*2872	***	***	**	-
47 Total deductions.....	69382265	1390539	30282110	15409151	7955783	3252799	6726229	*1971246	*734867	***	***	**	-
48 Cost of goods.....	2195676	*730	275254	540327	*468368	*260226	*374211	*177265	*12677	***	***	-	-
49 Compensation of officers.....	24069945	345414	12436934	6483928	2296747	985929	1303225	*164534	*19734	***	***	**	-
50 Salaries and wages.....	16232888	267776	6213257	2984601	2016342	666558	2466520	*721887	*357875	***	***	**	-
51 Repairs.....	423054	7735	133781	78711	71041	32047	71459	*12704	*10209	***	***	**	-
52 Bad debts.....	64730	*421	2712	2243	*1724	*1664	*37955	-	*1035	***	***	**	-
53 Rent paid on business property...	3031737	41405	1191624	639346	392088	127496	206363	*101845	*29538	***	***	**	-
54 Taxes paid.....	2280123	38795	986999	479475	283036	110920	211727	*53876	*26326	***	***	**	-
55 Interest paid.....	287525	*1951	58701	71423	39720	31235	47220	*11106	*11594	***	***	**	-
56 Contributions or gifts.....	18185	*513	8009	4589	2322	345	1170	*484	*230	***	***	**	-
57 Amortization.....	38080	*1335	9708	3130	6024	*3833	6904	*3415	*1341	***	***	**	-
58 Depreciation.....	882815	9385	292227	211782	121254	63082	114725	*29792	*20767	***	***	**	-
59 Depletion.....	-	-	-	-	-	-	-	-	-	***	***	-	-
60 Advertising.....	236406	*6685	89996	46806	36035	12714	29896	*5241	*4791	***	***	**	-
61 Pension, prof sh, stock, annuity.	2300445	*24917	1219981	394343	273300	105071	180987	*56135	*7532	***	***	**	-
62 Employee benefit programs.....	1047679	18617	433602	151078	135257	94138	128466	*26174	*20520	***	***	**	-
63 Net loss, noncapital assets.....	22387	*1108	*10951	*1270	*2463	*1309	4857	*79	*350	***	***	**	-
64 Other deductions.....	16250589	623751	6918372	3316097	1810063	756230	1540545	*606708	*210349	***	***	**	-
65 Total receipts less total deducts..	3168925	70468	1484787	659688	504398	176467	155436	*37066	*19481	***	***	**	-
Constructive taxable income from	-	-	-	-	-	-	-	-	-	***	***	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	***	***	-	-
67 Net income, total.....	3165563	70468	1484787	659194	503769	176390	154139	*36674	*19326	***	***	**	-
68 Net income, Form 1120-A.....	*1701	-	*1588	*114	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	2076767	*15819	1095307	419771	358003	112377	75490	-	-	***	***	-	-
71 Statutory special deductions, total	585849	47031	237984	157616	68736	31608	22428	*945	*347	***	***	-	-
72 Net operating loss deduction....	580804	47031	237356	155915	68214	31548	20565	*931	*331	***	***	-	-
73 Dividends received deduction....	5045	-	*627	*1701	*522	*61	*1863	*15	*17	***	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	508129	*7618	151570	86907	77037	32405	56221	*35729	*18978	***	***	**	-
76 Income tax before credits, total...	170429	*3076	47622	27142	26174	12153	19440	*13004	*6598	***	***	**	-
77 Regular tax.....	167013	*2697	47382	27094	26174	10853	19397	*12305	*6594	***	***	**	-
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax.....	3359	*389	*240	*48	-	*1300	*43	*693	-	***	***	**	-
81 Environmental tax.....	88	*21	-	-	-	-	-	*6	*4	***	***	**	-
82 Foreign tax credit.....	*4	-	-	-	*4	-	-	-	-	***	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit.....	1482	-	*417	-	*637	-	*273	*8	*148	***	***	-	-
86 Prior year minimum tax credit....	*2394	-	-	-	-	*41	*1532	*104	*717	***	***	-	-
87 Income tax after credits, total....	166550	*3076	47205	27142	25533	12112	17635	*12892	*5734	***	***	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	28598	*776	19204	6470	1646	486	*10	-	*5	-	**	-	-
2 Total assets.....	3057133	-	850504	1070447	632855	328703	*38728	-	*135896	-	**	-	-
3 Cash.....	733928	-	250552	228791	177055	*28589	-	-	*48941	-	**	-	-
4 Notes and accounts receivable....	276562	-	*42711	84307	*77068	*25172	-	-	*47304	-	**	-	-
5 Less: Allowance for bad debts.....	*2810	-	-	-	-	*223	-	-	*2588	-	-	-	-
6 Inventories.....	*18243	-	*587	*16085	-	*278	-	-	1292	-	**	-	-
7 U.S. govt. obligations, total....	*10303	-	-	-	*10303	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	*14959	-	-	-	*14959	-	-	-	-	-	-	-	-
9 Other current assets.....	142874	-	25324	81465	*31658	*1072	*160	-	*3194	-	**	-	-
10 Loans to stockholders.....	292677	-	99104	135483	*23449	*32528	-	-	*2113	-	-	-	-
11 Mortgage and real estate loans....	*5598	-	-	*5598	-	-	-	-	-	-	-	-	-
12 Other investments.....	211011	-	38909	58578	*72734	*34329	*2034	-	4427	-	**	-	-
13 Depreciable assets.....	4142035	-	2025307	1299197	446496	276871	*50181	-	*43983	-	**	-	-
14 Less: Accumulated depreciation	3077825	-	1675012	918904	293251	132819	*39112	-	*18727	-	**	-	-
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Land.....	63041	-	*1211	*17427	*1954	*18564	*23885	-	-	-	-	-	-
18 Intangible assets (Amortizable)...	293186	-	115175	84666	*38979	*48865	-	-	5501	-	**	-	-
19 Less: Accumulated amortization	144344	-	99102	34403	*2759	*7981	-	-	100	-	**	-	-
20 Other assets.....	77694	-	25737	12155	34209	*3457	*1580	-	556	-	**	-	-
21 Total liabilities.....	3057133	-	850504	1070447	632855	328703	*38728	-	*135896	-	**	-	-
22 Accounts payable.....	30388	-	*6783	*12270	*4959	-	*3725	-	*2650	-	**	-	-
23 Mort, notes, and bonds under 1 yr	172452	-	57461	54528	*19690	*30357	*5023	-	*5394	-	-	-	-
24 Other current liabilities.....	391016	-	185030	122056	44245	*26829	-	-	*12856	-	**	-	-
25 Loans from stockholders.....	251911	-	119649	97458	*26369	*7354	-	-	*1081	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	727574	-	219880	197683	*118015	*175539	*5565	-	*10893	-	**	-	-
27 Other liabilities.....	91004	-	*21610	*34183	*35206	*-0	*-0	-	5	-	**	-	-
28 Net worth.....	1392788	-	240091	552269	384373	88623	*24416	-	*103016	-	**	-	-
29 Capital stock.....	107360	-	59642	27408	12600	7590	*10	-	*109	-	**	-	-
30 Paid-in or capital surplus.....	206850	-	50922	19136	*57427	*8870	*728	-	69768	-	**	-	-
31 Retained earnings, appropriated.	*5521	-	-	-	*2775	*2746	-	-	-	-	-	-	-
32 Retained earnings-unappropriated	537028	-	145930	298747	*54643	*32737	-	-	4972	-	**	-	-
33 Retained earnings (S CORP).....	596675	-	20856	223975	262953	*37046	*23677	-	*28167	-	-	-	-
34 Less: Cost of treasury stock..	*60645	-	*37258	*16997	*6025	*365	-	-	-	-	-	-	-
35 Total receipts.....	14821859	*62562	8127650	4067222	1436343	893119	*126680	-	*108282	-	**	-	-
36 Business receipts.....	14491000	*33969	7929988	4023091	1384789	889220	*122955	-	*106988	-	**	-	-
37 Interest.....	24193	*1443	10529	8646	*1216	*1128	-	-	1232	-	**	-	-
38 Interest on govt. obligations....	*5518	-	*338	*1012	*4168	-	-	-	-	-	-	-	-
39 Rents.....	*4721	-	-	*367	*1585	*2706	-	-	62	-	**	-	-
40 Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
41 Net S-T cap gain less net LT loss	*2	-	-	*2	-	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*19155	*16267	-	*2887	-	-	-	-	-0	-	**	-	-
43 Net gain, noncapital assets.....	*31406	*10870	*1418	*19118	-	-	-	-	-	-	-	-	-
44 Dividends, domestic corporations.	*913	-	*174	*438	*301	-	-	-	-	-	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	244951	*13	185203	11661	*44284	*65	*3725	-	-	-	-	-	-
47 Total deductions.....	13965345	*26772	7721169	3861857	1297009	846465	*109523	-	*102549	-	**	-	-
48 Cost of goods.....	648329	*278	341487	90676	*121710	*42505	*48231	-	3441	-	**	-	-
49 Compensation of officers.....	4089257	*4977	2367108	1177274	342484	184345	*9084	-	*3987	-	**	-	-
50 Salaries and wages.....	3296414	*4075	1725284	957227	319219	232194	*21484	-	*36931	-	**	-	-
51 Repairs.....	131064	*625	69649	36521	11233	8057	*3363	-	*1615	-	-	-	-
52 Bad debts.....	1157	-	*431	*275	*130	*321	-	-	-	-	-	-	-
53 Rent paid on business property...	826909	*1533	482235	202015	69813	*54713	*6401	-	*10199	-	**	-	-
54 Taxes paid.....	604139	*3309	317684	161070	58598	53764	*4636	-	*5077	-	**	-	-
55 Interest paid.....	101706	-	32049	36421	11208	20183	*593	-	*1252	-	**	-	-
56 Contributions or gifts.....	2644	*64	1680	553	*143	*202	-	-	3	-	**	-	-
57 Amortization.....	23832	-	7773	*9510	*2663	*3675	-	-	210	-	**	-	-
58 Depreciation.....	275180	-	144952	82859	24048	19087	*1637	-	*2598	-	**	-	-
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	123262	-	61077	40210	4383	10201	*2363	-	*5029	-	**	-	-
61 Pension, prof sh, stock, annuity.	341531	-	201298	90660	30539	*19001	-	-	33	-	**	-	-
62 Employee benefit programs.....	144166	*163	77891	41270	*15769	*6713	-	-	*2361	-	**	-	-
63 Net loss, noncapital assets.....	*5825	-	*2430	*3374	*20	-	-	-	1	-	**	-	-
64 Other deductions.....	3349930	*11747	1888140	931943	285051	191505	*11731	-	*29813	-	**	-	-
65 Total receipts less total deducts..	856514	*35790	406481	205365	139333	46655	*17157	-	*5733	-	**	-	-
Constructive taxable income from	-	-	-	-	-	-	-	-	-	-	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	850996	*35790	406143	204353	135165	46655	*17157	-	*5733	-	**	-	-
68 Net income, Form 1120-A.....	*11152	-	*10735	*417	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	652154	*25161	304033	146445	122278	*36545	*17157	-	*535	-	-	-	-
71 Statutory special deductions, total	97564	*147	47657	39646	*5863	*4251	-	-	-	-	-	-	-
72 Net operating loss deduction....	96898	*147	47535	39312	*5652	*4251	-	-	-	-	-	-	-
73 Dividends received deduction....	*666	-	*122	*334	*211	-	-	-	-	-	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	101278	*10481	54453	18263	*7024	*5859	-	-	5198	-	**	-	-
76 Income tax before credits, total...	30093	*3709	15375	5553	*2162	*1522	-	-	1771	-	**	-	-
77 Regular tax.....	30048	*3668	15375	5553	*2162	*1522	-	-	1767	-	**	-	-
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
81 Environmental tax.....	4	-	-	-	-	-	-	-	4	-	**	-	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	*2008	-	*631	*675	*702	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Income tax after credits, total....	28085	*3709	14745	4878	*1460	*1522	-	-	1771	-	**	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	21000	*1668	14978	3077	885	*273	*100	***	*6	**	***	**	**
2 Total assets.....	3485820	-	459302	526461	291789	*193903	*201838	***	*130713	**	***	**	**
3 Cash.....	384575	-	104572	111358	54522	*30595	*44789	***	*20594	**	***	**	**
4 Notes and accounts receivable....	592555	-	36611	*73363	*24707	*62590	*78164	***	*698	-	***	**	**
5 Less: Allowance for bad debts.....	*37207	-	*5984	-	*3316	-	*482	***	-	-	***	**	**
6 Inventories.....	201937	-	*35936	*32114	*2487	*28576	*16442	***	*1515	**	***	-	**
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	***	-	-	***	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	***	-	-	***	-	-
9 Other current assets.....	91997	-	6876	11220	*3200	*13632	*11789	***	*4137	**	***	**	**
10 Loans to stockholders.....	191673	-	83202	*44547	*48984	*1334	*13606	***	-	-	***	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	***	-	-	***	-	-
12 Other investments.....	160529	-	*6784	*43576	*28099	*693	*12353	***	-	-	***	**	**
13 Depreciable assets.....	1871390	-	703396	497655	157000	*134681	*61803	***	*56471	**	***	**	**
14 Less: Accumulated depreciation	1208496	-	543480	343596	115444	*90226	*45051	***	*11518	**	***	**	**
15 Depletable assets.....	-	-	-	-	-	-	-	***	-	-	***	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	***	-	-	***	-	-
17 Land.....	*26867	-	-	*2992	-	*8760	-	***	-	-	***	-	**
18 Intangible assets (Amortizable)...	600010	-	46527	*14627	*81840	*3223	*3474	***	*56955	**	***	**	**
19 Less: Accumulated amortization	92585	-	30588	*4688	*38159	*684	*3189	***	*4996	**	***	**	**
20 Other assets.....	702573	-	15449	43293	*47867	*730	*8139	***	*6856	**	***	**	**
21 Total liabilities.....	3485820	-	459302	526461	291789	*193903	*201838	***	*130713	**	***	**	**
22 Accounts payable.....	461647	-	33472	*9060	*14842	*26198	*3514	***	*3816	**	***	**	**
23 Mort, notes, and bonds under 1 yr	301271	-	36526	34291	*10724	*2983	*24889	***	*1957	**	***	-	**
24 Other current liabilities.....	519689	-	51925	22303	*23361	*15799	*42445	***	*5905	**	***	**	**
25 Loans from stockholders.....	171314	-	20315	*107379	*7984	*34942	*663	***	-	-	***	-	**
26 Mort, notes, bonds, 1 yr or more.	378422	-	75543	50829	*62849	*35366	*10719	***	*74313	**	***	**	**
27 Other liabilities.....	412697	-	*2363	*11812	*24457	*4661	*19078	***	*2039	**	***	**	**
28 Net worth.....	1240778	-	239159	290787	147570	*73955	*100529	***	*42683	**	***	**	**
29 Capital stock.....	227627	-	27931	58543	2233	*12188	*6977	***	*38162	**	***	**	**
30 Paid-in or capital surplus.....	190642	-	30755	*291	*27912	*5939	*1117	***	*4671	**	***	**	-
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	***	-	-	***	-	-
32 Retained earnings-unappropriated	384720	-	38671	115806	*35346	*13190	*61097	***	*-150	**	***	**	**
33 Retained earnings (S CORP).....	447561	-	141802	122870	*82079	*42637	*32656	***	-	-	***	-	-
34 Less: Cost of treasury stock..	*9772	-	-	*6723	-	-	*1317	***	-	-	***	-	-
35 Total receipts.....	8976486	*353574	3341540	1493739	822545	*655371	*640341	***	*88561	**	***	**	**
36 Business receipts.....	8551616	*349400	3305484	1450141	787453	*653594	*631476	***	*88148	**	***	**	**
37 Interest.....	46097	-	*441	2626	*2279	*55	*2508	***	*392	**	***	**	**
38 Interest on govt. obligations....	*264	-	-	*264	-	-	-	***	-	-	***	-	-
39 Rents.....	*8667	-	*8667	-	-	-	-	***	-	-	***	-	-
40 Royalties.....	19167	-	-	-	-	-	-	***	-	-	***	-	**
41 Net S-T cap gain less net LT loss	*473	-	-	*437	*36	-	-	***	-	-	***	-	-
42 Net L-T cap gain less net ST loss	*323912	-	-	*5494	*781	-	*3303	***	-	-	***	-	**
43 Net gain, noncapital assets.....	*22448	-	*13480	*8378	-	*167	*423	***	-	-	***	-	-
44 Dividends, domestic corporations..	*3205	-	*15	*2148	*1043	-	-	***	-	-	***	-	-
45 Dividends, foreign corporations..	1373	-	-	-	-	-	-	***	-	-	***	-	**
46 Other receipts.....	-737	*4174	13453	24253	*30952	*1554	*2631	***	*22	**	***	**	**
47 Total deductions.....	8087234	*317538	2998694	1312061	758643	*610562	*624445	***	*87684	**	***	**	**
48 Cost of goods.....	1573381	*72207	586303	173365	*10398	*172595	*111707	***	*6188	**	***	-	**
49 Compensation of officers.....	1257055	*24229	601325	307192	*179103	*51631	*88885	***	-	-	***	**	-
50 Salaries and wages.....	1668035	*3751	543279	231380	*195770	*128638	*185586	***	*40512	**	***	**	**
51 Repairs.....	52269	*1317	17882	10587	*4565	*2956	*3598	***	*1213	**	***	-	**
52 Bad debts.....	27086	-	*8689	*8953	*891	*1469	*393	***	-	-	***	**	**
53 Rent paid on business property...	622159	*23457	253691	97518	33114	*65508	*25312	***	*6012	**	***	**	**
54 Taxes paid.....	289617	*7361	108052	53833	26660	*21142	*20317	***	*3803	**	***	**	**
55 Interest paid.....	139334	*1078	14823	10668	*9996	*7635	*1145	***	*6010	**	***	**	**
56 Contributions or gifts.....	3386	*83	*410	*387	*107	*465	*73	***	*13	**	***	**	**
57 Amortization.....	28212	*169	2488	*1816	*10827	*558	*27	***	*2926	**	***	**	**
58 Depreciation.....	168274	*3488	53171	39965	20589	*9358	*5475	***	*4986	**	***	**	**
59 Depletion.....	-	-	-	-	-	-	-	***	-	-	***	-	-
60 Advertising.....	218512	*1676	46632	22321	*9059	*22272	*29189	***	*3432	**	***	**	**
61 Pension, prof sh, stock, annuity.	106426	*3393	55725	*18468	*5418	*7092	*4740	***	-	-	***	-	**
62 Employee benefit programs.....	59993	*693	12789	14733	*5092	*9433	*5200	***	*124	**	***	**	**
63 Net loss, noncapital assets.....	*4007	*371	*1228	*29	-	*147	-	***	-	-	***	**	**
64 Other deductions.....	1869487	*174263	692208	320846	247053	*109663	*142795	***	*12467	**	***	**	**
65 Total receipts less total deducts..	889252	*36036	342846	181678	63902	*44809	*15896	***	*878	**	***	**	**
Constructive taxable income from	-	-	-	-	-	-	-	***	-	-	***	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	***	-	-	***	-	-
67 Net income, total.....	888989	*36036	342846	181414	63902	*44809	*15896	***	*878	**	***	**	**
68 Net income, Form 1120-A.....	*4862	-	*1974	*192	*2696	-	-	***	-	-	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	***	-	-	***	-	-
70 Net income, Form 1120S.....	581591	*35423	309630	135155	*51756	*36814	*323	***	-	-	***	-	-
71 Statutory special deductions, total	325290	*614	10515	*10431	*6643	*4887	*1234	***	-	-	***	**	**
72 Net operating loss deduction....	33068	*614	10504	*8948	*5913	*4887	*1234	***	-	-	***	**	**
73 Dividends received deduction....	*2223	-	*10	*1482	*730	-	-	***	-	-	***	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	***	-	-
75 Income subject to tax.....	272107	-	22701	*35829	*5503	*3108	*14339	***	*878	**	***	-	**
76 Income tax before credits, total...	84452	-	2482	*8199	*1237	*650	*4923	***	*249	**	***	**	**
77 Regular tax.....	84048	-	2482	*8199	*1213	*650	*4876	***	*249	**	***	**	**
78 Personal holding company tax....	-	-	-	-	-	-	-	***	-	-	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	***	-	-	***	-	-
80 Alternative minimum tax.....	*182	-	-	-	*24	-	*47	***	-	-	***	**	-
81 Environmental tax.....	223	-	-	-	-	-	-	***	-	-	***	-	**
82 Foreign tax credit.....	-	-	-	-	-	-	-	***	-	-	***	-	-
83 U.S. Possessions tax credit.....	93	-	-	-	-	-	93	***	-	-	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	-	-	***	-	-
85 General business credit.....	125	-	-	-	-	-	-	***	-	-	***	-	**
86 Prior year minimum tax credit....	-	-	-	-	-	-	-	***	-	-	***	-	-
87 Income tax after credits, total....	84234	-	2482	*8199	*1237	*650	*4830	***	*249	**	***	**	**

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	8243	*280	*1364	2146	1496	731	1888	201	78	*13	21	***	***
2 Total assets.....	26100029	-	*36884	369158	551235	540072	3923264	1414382	1264166	*455888	1506984	***	***
3 Cash.....	1770923	-	*10025	47357	106365	85938	448229	126784	141243	*18710	129322	***	***
4 Notes and accounts receivable....	5621277	-	*2116	*71066	*104628	102945	983351	345210	180449	*105156	247490	***	***
5 Less: Allowance for bad debts.....	448627	-	-	*906	*323	*264	41451	19432	*2986	*13399	11907	***	***
6 Inventories.....	172964	-	-	*412	*3756	*2607	12686	4942	4563	*6145	8361	***	***
7 U.S. govt. obligations, total....	*21789	-	-	-	-	-	*18444	-	*362	-	-	***	***
8 Tax-exempt securities.....	*5548	-	-	-	-	-	-	*5548	-	-	-	***	***
9 Other current assets.....	1101511	-	*1809	*20185	53276	44762	212138	137279	31301	*7815	45545	***	***
10 Loans to stockholders.....	237722	-	*6320	*13625	*41145	*34150	95060	*15372	*29129	*2875	45	***	***
11 Mortgage and real estate loans...	*21504	-	-	-	-	-	*186	*29	*39	*4670	7228	***	***
12 Other investments.....	1402054	-	*11558	*6276	*5725	*20472	187483	35654	60422	*18384	133266	***	***
13 Depreciable assets.....	16753147	-	*27082	325505	335228	548160	3190900	1032561	941683	*340543	876485	***	***
14 Less: Accumulated depreciation	5578148	-	*19961	132235	127322	344010	1424986	408585	323639	*112564	265519	***	***
15 Depletable assets.....	*2828	-	-	-	-	-	*2312	*516	-	-	-	***	***
16 Less: Accumulated depletion...	*2463	-	-	-	-	-	*2312	*151	-	-	-	***	***
17 Land.....	1017017	-	-	*5188	*32697	15406	143644	51626	77535	*22767	75775	***	***
18 Intangible assets (Amortizable)...	1922557	-	*299	*1513	*8837	*4843	88996	56573	61499	*52755	157172	***	***
19 Less: Accumulated amortization	354163	-	*128	*448	*4736	*2712	46444	25509	11706	*10541	23157	***	***
20 Other assets.....	2432590	-	*2236	*11620	-8039	*27774	54661	56329	74270	*12572	126880	***	***
21 Total liabilities.....	26100029	-	*36884	369158	551235	540072	3923264	1414382	1264166	*455888	1506984	***	***
22 Accounts payable.....	1939075	-	*378	*62185	72986	*43411	394972	158568	60577	*41327	115862	***	***
23 Mort, notes, and bonds under 1 yr	1001240	-	*3098	*7338	*28718	37191	201449	75154	34823	*7405	51606	***	***
24 Other current liabilities.....	2446634	-	*6470	83409	79527	75838	487186	141227	166007	*38398	108473	***	***
25 Loans from stockholders.....	561456	-	*31249	*37602	*88607	*61687	238363	*54068	*28580	-	6908	***	***
26 Mort, notes, bonds, 1 yr or more.	10552934	-	*13348	144303	166713	230477	1481856	707570	716812	*268004	820349	***	***
27 Other liabilities.....	1733474	-	-	*182	*762	*1117	48709	43519	106955	*23941	111948	***	***
28 Net worth.....	7865216	-	*-17659	34139	113923	90350	1070729	234275	150411	*76812	291838	***	***
29 Capital stock.....	605208	-	*4660	33015	26328	19137	142515	15284	2847	*4216	47241	***	***
30 Paid-in or capital surplus.....	4683733	-	*202	*6500	*28686	*5049	118477	61831	61574	*72121	121061	***	***
31 Retained earnings, appropriated.	1790	-	-	-	-	-	-	-	-	-	-	***	***
32 Retained earnings-unappropriated	2015594	-	*2434	*-81782	20879	*58572	309887	*101791	70575	*-3353	108813	***	***
33 Retained earnings (S CORP).....	908126	-	*-24955	*78995	38412	89289	539744	65432	*39767	*5403	19162	***	***
34 Less: Cost of treasury stock..	349235	-	-	*2589	*382	*81697	*39893	*10063	*24352	*1575	4439	***	***
35 Total receipts.....	36191132	*146944	*262401	1007478	1872166	1581023	8616103	2489828	1596225	*584861	1810008	***	***
36 Business receipts.....	34908438	*120587	*258165	1006285	1780936	1508473	8473526	2430242	1529125	*572940	1717166	***	***
37 Interest.....	280018	*892	*1267	*847	*1088	*20683	12530	*2799	10887	*503	9181	***	***
38 Interest on govt. obligations....	3705	-	-	-	-	-	*843	*299	*42	*70	668	***	***
39 Rents.....	122159	-	-	-	-	*236	*10071	*1721	*2837	*535	11945	***	***
40 Royalties.....	104667	-	-	-	-	-	-	-	-	-	-	***	***
41 Net S-T cap gain less net LT loss	*653	22	-	-	-	-	*117	-	*354	-	-0	***	***
42 Net L-T cap gain less net ST loss	96521	254	-	-	-	*1069	*8652	-	*33248	-	33923	***	***
43 Net gain, noncapital assets.....	35423	*86	*2796	-	-	*1172	*1205	*10303	*7245	-	734	***	***
44 Dividends, domestic corporations.	5567	*69	-	-	-	-	*242	-	*182	*43	3205	***	***
45 Dividends, foreign corporations..	27	-	-	-	-	-	-	-	-	-	10	***	***
46 Other receipts.....	633955	*25036	*173	*345	90142	49391	108917	44464	12306	*10770	33175	***	***
47 Total deductions.....	34379147	*118373	*253906	911806	1699343	1423881	8122950	2368098	1523649	*565334	1711309	***	***
48 Cost of goods.....	4336083	8640	-	-	*51432	*43824	1409037	279035	271944	*127821	332356	***	***
49 Compensation of officers.....	446743	*1547	*38126	*51697	*25400	*54897	127117	24286	35181	*7009	14572	***	***
50 Salaries and wages.....	13420926	*56123	*59327	321967	717059	603741	2949463	951287	496618	*219364	598982	***	***
51 Repairs.....	301708	*1291	*1783	*14457	20096	12775	76947	24242	12800	*2847	13595	***	***
52 Bad debts.....	244321	*32	-	*3295	*101	*2804	53836	31206	8917	*6501	8999	***	***
53 Rent paid on business property...	1400923	*4692	*66537	*23661	121643	*13173	417715	93444	59407	*18435	56214	***	***
54 Taxes paid.....	1871276	*6292	*12126	47170	93476	96242	493173	120261	101159	*25467	86493	***	***
55 Interest paid.....	1074600	*2039	*3891	13708	20587	26498	162655	73169	72700	*21052	80425	***	***
56 Contributions or gifts.....	6038	*76	-	-	*5	*433	495	*867	*91	*71	685	***	***
57 Amortization.....	187989	176	*43	*192	*728	*1494	8884	2086	3880	*3009	10060	***	***
58 Depreciation.....	893039	*1820	*6046	16819	26627	25206	139448	47555	36990	*15736	43264	***	***
59 Depletion.....	-0	-	-	-	-	-	-	-	-	-	-	***	***
60 Advertising.....	137871	65	*860	1888	5395	3700	21500	5373	5464	*943	5307	***	***
61 Pension, prof sh, stock, annuity.	83392	73	*6470	-	*2234	*451	36192	*3914	4095	*1279	2934	***	***
62 Employee benefit programs.....	1098400	*4739	*1391	*10296	44066	51210	305461	68304	29578	*18444	66263	***	***
63 Net loss, noncapital assets.....	14277	-	-	*72	-	-	*220	*799	*150	*35	1797	***	***
64 Other deductions.....	8861561	*30766	*57306	355223	578032	328619	1920807	642268	384673	*97321	389364	***	***
65 Total receipts less total deducts..	1811985	*28571	*8494	95672	172824	157142	493153	121730	72576	*19527	98699	***	***
Constructive taxable income from													
66 related foreign corporations.....	433	-	-	-	-	-	-	-	-	-	-	***	***
67 Net income, total.....	1808712	*28571	*8494	95672	172824	157142	492310	121431	72534	*19457	98031	***	***
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	871206	*22475	*7267	*83588	123539	130173	385694	82211	*11391	*9699	9652	***	***
71 Statutory special deductions, total	137031	*331	*192	*11078	*39272	*2938	*3564	*1877	*33666	*2999	13774	***	***
72 Net operating loss deduction....	132637	*282	*192	*11078	*39272	*2938	*3388	*1877	*33539	*2969	11219	***	***
73 Dividends received deduction....	4394	*48	-	-	-	-	*175	-	*127	*30	2555	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	800475	*5765	*1035	*1006	*10013	*24031	103053	*37342	27477	*6759	74606	***	***
76 Income tax before credits, total...	277403	*1890	*155	*791	*1839	*6804	33637	*12632	9868	*2333	26007	***	***
77 Regular tax.....	271925	*1884	*155	*151	*1768	*6804	33634	*12618	9320	*2298	25663	***	***
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	4501	*2	-	*640	*70	-	-	*10	*533	*35	268	***	***
81 Environmental tax.....	977	4	-	-	-	-	*3	*3	*15	-	77	***	***
82 Foreign tax credit.....	210	-	-	-	-	-	-	-	-	-	210	***	***
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	***	***
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	7046	69	-	-	-	*194	*161	*240	*98	*15	421	***	***
86 Prior year minimum tax credit....	*5228	-	-	-	-	-	-	-	*1004	-	1008	***	***
87 Income tax after credits, total....	264918	*1821	*155	*791	*1839	*6611	33477	*12391	8766	*2318	24369	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	105	-	-	*4	-	*15	*32	***	*20	*8	***	**	8
2 Total assets.....	46106028	-	-	*549	-	*15180	*96596	***	*281848	*255286	***	**	45045538
3 Cash.....	253399	-	-	*549	-	*12038	*7487	***	*27300	*24609	***	**	159619
4 Notes and accounts receivable....	5936485	-	-	-	-	*459	*73299	***	*104102	*96642	***	**	5557034
5 Less: Allowance for bad debts.....	1070635	-	-	-	-	-	*37732	***	*23320	*18286	***	**	970048
6 Inventories.....	138365	-	-	-	-	-	*1698	***	*1429	*4360	***	**	124354
7 U.S. govt. obligations, total....	78465	-	-	-	-	-	-	***	-	197	***	-	78268
8 Tax-exempt securities.....	411392	-	-	-	-	-	-	***	-	-	***	-	411392
9 Other current assets.....	1410196	-	-	-	-	-	*4166	***	*11726	*12494	***	**	1358424
10 Loans to stockholders.....	*10262	-	-	-	-	-	*9094	***	-	-	***	-	-
11 Mortgage and real estate loans...	*622	-	-	-	-	*622	-	***	-	-	***	-	-
12 Other investments.....	17232547	-	-	-	-	-	*401	***	*6533	*11516	***	**	17178656
13 Depreciable assets.....	19265573	-	-	-	-	*2593	*73303	***	*264146	*155462	***	**	18513968
14 Less: Accumulated depreciation	6097794	-	-	-	-	*533	*38129	***	*134725	*72543	***	**	5738368
15 Depletable assets.....	-	-	-	-	-	-	-	***	-	-	***	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	***	-	-	***	-	-
17 Land.....	1315148	-	-	-	-	-	*1591	***	*15087	*4968	***	**	1278503
18 Intangible assets (Amortizable)...	3951303	-	-	-	-	-	*1432	***	*2599	*38184	***	**	3832194
19 Less: Accumulated amortization	157872	-	-	-	-	-	*16	***	*161	*5409	***	**	135422
20 Other assets.....	3428570	-	-	-	-	*-0	*2	***	*7133	*3093	***	**	3396963
21 Total liabilities.....	46106028	-	-	*549	-	*15180	*96596	***	*281848	*255286	***	**	45045538
22 Accounts payable.....	1424535	-	-	-	-	-	*20794	***	*21808	*41752	***	**	1311725
23 Mort, notes, and bonds under 1 yr	225859	-	-	-	-	*6629	*2194	***	*9358	*26683	***	**	146316
24 Other current liabilities.....	3484605	-	-	-	-	-	*15713	***	*25229	*57449	***	**	3361918
25 Loans from stockholders.....	3333	-	-	-	-	-	-	***	-	3134	***	-	-
26 Mort, notes, bonds, 1 yr or more.	14702119	-	-	*8295	-	-	*32937	***	*50963	*53322	***	**	14408589
27 Other liabilities.....	6256510	-	-	-	-	*-0	*5240	***	*30993	*12753	***	**	6185189
28 Net worth.....	20009067	-	-	*-7746	-	*8550	*19718	***	*143497	*60194	***	**	19631801
29 Capital stock.....	193615	-	-	*48	-	*8	*577	***	*3236	*204	***	**	188249
30 Paid-in or capital surplus.....	16838383	-	-	*8	-	-	*483	***	*5914	*42488	***	**	16712046
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	***	-	-	***	-	-
32 Retained earnings-unappropriated	2972892	-	-	-	-	*8543	*35600	***	*74552	*15744	***	**	2750495
33 Retained earnings (S CORP).....	*54956	-	-	*-7801	-	-	-	***	*61000	*1758	***	-	-
34 Less: Cost of treasury stock..	*50780	-	-	-	-	-	*16942	***	*1205	*-0	***	**	18989
35 Total receipts.....	26274033	-	-	*79398	-	*26039	*275087	***	*433356	*421862	***	**	24521342
36 Business receipts.....	23748999	-	-	*79178	-	-	*272291	***	*410585	*185859	***	**	22314710
37 Interest.....	158242	-	-	-	-	*964	*770	***	*1047	*959	***	**	151820
38 Interest on govt. obligations....	*22277	-	-	-	-	-	*32	***	*7	64	***	**	22137
39 Rents.....	165412	-	-	-	-	-	-	***	-	*375	***	**	161301
40 Royalties.....	-	-	-	-	-	-	-	***	-	-	***	**	-
41 Net S-T cap gain less net LT loss	9293	-	-	-	-	-	-	***	-	-	***	**	9251
42 Net L-T cap gain less net ST loss	312176	-	-	-	-	*23196	-	***	*337	-	***	**	288068
43 Net gain, noncapital assets.....	10698	-	-	-	-	*1878	-	***	*156	*624	***	-	7998
44 Dividends, domestic corporations.	*16708	-	-	-	-	-	-	***	*11	34	***	-	16646
45 Dividends, foreign corporations..	107097	-	-	-	-	-	-	***	-	-	***	-	107097
46 Other receipts.....	1723132	-	-	*220	-	*-0	*1994	***	*21214	*233947	***	**	1442314
47 Total deductions.....	23941550	-	-	*65457	-	*10628	*264089	***	*413046	*396403	***	**	22320058
48 Cost of goods.....	1595224	-	-	-	-	-	*14123	***	*97145	*35979	***	**	1405085
49 Compensation of officers.....	101368	-	-	-	-	-	*6687	***	*4240	*6827	***	**	76449
50 Salaries and wages.....	8987666	-	-	*30560	-	-	*54873	***	*162547	*143842	***	**	8394969
51 Repairs.....	393431	-	-	*647	-	-	*977	***	*2164	*929	***	**	385047
52 Bad debts.....	707415	-	-	-	-	*9087	*29121	***	*18787	*18688	***	**	613133
53 Rent paid on business property...	587712	-	-	*985	-	-	*6124	***	*6717	*12112	***	**	548267
54 Taxes paid.....	1134392	-	-	*873	-	*52	*7212	***	*24102	*13325	***	**	1066879
55 Interest paid.....	974218	-	-	*4451	-	*816	*5192	***	*4679	*12538	***	**	932897
56 Contributions or gifts.....	15791	-	-	-	-	-	*4	***	*43	*244	***	**	14684
57 Amortization.....	89642	-	-	*1661	-	-	*16	***	*157	*1793	***	**	83479
58 Depreciation.....	1255179	-	-	*2248	-	*23	*5749	***	*11669	*11783	***	**	1208504
59 Depletion.....	-	-	-	-	-	-	-	***	-	-	***	-	-
60 Advertising.....	67451	-	-	*661	-	-	*586	***	*3785	*1378	***	**	59008
61 Pension, prof sh, stock, annuity.	193611	-	-	-	-	-	*46	***	*2719	*14402	***	-	174426
62 Employee benefit programs.....	938616	-	-	*3369	-	-	*5085	***	*12114	*8646	***	**	895765
63 Net loss, noncapital assets.....	*18209	-	-	-	-	-	-	***	-	-	***	**	17858
64 Other deductions.....	6881625	-	-	*20001	-	*543	*128296	***	*62177	*113916	***	**	6443606
65 Total receipts less total deducts..	2332484	-	-	*13941	-	*15410	*10998	***	*20310	*25459	***	**	2201284
Constructive taxable income from	-	-	-	-	-	-	-	***	-	-	***	-	42852
66 related foreign corporations....	42852	-	-	-	-	-	-	***	-	-	***	**	2221999
67 Net income, total.....	2353059	-	-	*13941	-	*15410	*10966	***	*20303	*25395	***	**	-
68 Net income, Form 1120-A.....	-	-	-	-	-	-	-	***	-	-	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	***	-	-	***	-	-
70 Net income, Form 1120S.....	*23202	-	-	*13941	-	-	-	***	*7490	*1770	***	-	-
71 Statutory special deductions, total	364990	-	-	-	-	*7069	-	***	*7	*7533	***	-	347397
72 Net operating loss deduction.....	*352698	-	-	-	-	*7069	-	***	-	*7510	***	-	335148
73 Dividends received deduction....	*12293	-	-	-	-	-	-	***	*7	23	***	-	12249
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	***	-	-
75 Income subject to tax.....	1964866	-	-	-	-	*8341	*10966	***	*12805	*16092	***	**	1874602
76 Income tax before credits, total...	695104	-	-	-	-	*2836	*3729	***	*4394	*5579	***	**	664170
77 Regular tax.....	686875	-	-	-	-	*2836	*3729	***	*4370	*5463	***	**	656111
78 Personal holding company tax....	-	-	-	-	-	-	-	***	-	-	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	***	-	-	***	-	-
80 Alternative minimum tax.....	*5246	-	-	-	-	-	-	***	*24	*97	***	-	5126
81 Environmental tax.....	2983	-	-	-	-	-	-	***	*-0	*19	***	**	2934
82 Foreign tax credit.....	20904	-	-	-	-	-	-	***	-	-	***	-	20904
83 U.S. Possessions tax credit.....	553	-	-	-	-	-	-	***	553	-	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	-	-	***	-	-
85 General business credit.....	342	-	-	-	-	-	-	***	-	24	***	-	307
86 Prior year minimum tax credit.....	*1614	-	-	-	-	*304	-	***	*198	*90	***	-	889
87 Income tax after credits, total....	671691	-	-	-	-	*2836	*3425	***	*3643	*5465	***	**	642069

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Medical
laboratories

MINOR INDUSTRY 8071 RETURNS WITH 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.....	2233	-	*1347	*399	*194	*98	*142	*18	*21	*10	4	**	-
2 Total assets.....	1603049	-	*34723	*43218	*62320	*51969	*367809	*137983	*332140	*299209	273678	**	-
3 Cash.....	316803	-	*10269	*13373	*6077	*31246	*23572	*41153	*36240	*46802	108071	**	-
4 Notes and accounts receivable....	470315	-	-	*3747	*28829	-	*162024	*14443	*134163	*78469	48641	**	-
5 Less: Allowance for bad debts.....	51918	-	-	-	-	-	*10104	*6878	*18529	*7219	9188	-	-
6 Inventories.....	24218	-	*128	-	*355	-	*9566	*579	*8755	*3538	1297	-	-
7 U.S. govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Other current assets.....	77535	-	-	-	*3102	-	*13443	*7194	*26243	*15261	12293	**	-
10 Loans to stockholders.....	29265	-	*11979	*7323	*2014	-	*6295	-	*1655	-	-	-	-
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Other investments.....	45659	-	*322	-	*16564	-	*5302	*2018	*4605	*10257	6591	**	-
13 Depreciable assets.....	835044	-	*23063	*12059	*35027	*39008	*328690	*73960	*155287	*112625	55326	**	-
14 Less: Accumulated depreciation	462814	-	*21719	*3634	*30636	*21577	*209420	*40472	*85899	*35349	14107	**	-
15 Depletable assets.....	*94	-	*94	-	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion....	*94	-	*94	-	-	-	-	-	-	-	-	-	-
17 Land.....	19107	-	-	-	-	*3252	*3182	*6897	*562	*3980	1232	**	-
18 Intangible assets (Amortizable)...	260951	-	*128	*12420	*6521	*50	*33574	*21431	*63769	*60256	62802	**	-
19 Less: Accumulated amortization	53643	-	*128	*2070	*6138	*45	*10836	*3866	*16656	*8554	5350	**	-
20 Other assets.....	92526	-	*10681	-	*606	*35	*12523	*21524	*21945	*19143	6070	**	-
21 Total liabilities.....	1603049	-	*34723	*43218	*62320	*51969	*367809	*137983	*332140	*299209	273678	**	-
22 Accounts payable.....	118815	-	-	*689	*6661	-	*43071	*979	*46022	*14919	6474	**	-
23 Mort, notes, and bonds under 1 yr	112654	-	*16064	*855	-	-	*39595	*2602	*17433	*28419	7685	-	-
24 Other current liabilities.....	143676	-	*920	*731	*6641	*385	*29471	*4742	*44468	*32248	24069	**	-
25 Loans from stockholders.....	*52869	-	*1025	*50	*14000	-	*37793	-	-	-	-	-	-
26 Mort, notes, bonds, 1 yr or more.	332898	-	-	*3247	*9684	*4647	*110841	*54208	*48519	*51291	50463	**	-
27 Other liabilities.....	31085	-	*2	-	-	-	*164	-	*15021	*6320	9579	**	-
28 Net worth.....	811053	-	*16712	*37646	*25335	*46937	*106874	*75452	*160677	*166012	175408	**	-
29 Capital stock.....	171616	-	*3551	*1844	*613	*11450	*7980	*27530	*68033	*28518	22098	**	-
30 Paid-in or capital surplus.....	466737	-	*831	*12875	*7688	*2331	*11316	*49435	*45694	*166798	169769	**	-
31 Retained earnings, appropriated.	101	-	-	-	-	-	-	-	-	-	101	**	-
32 Retained earnings-unappropriated	61474	-	*10297	*22726	*17034	*16657	*61156	*-69862	*49195	*-29168	-16561	**	-
33 Retained earnings (S CORP).....	*119056	-	*2140	*201	-	*16499	*30689	*69527	-	-	-	-	-
34 Less: Cost of treasury stock..	*7932	-	*107	-	-	-	*4267	*1179	*2245	*135	-	-	-
35 Total receipts.....	3170261	-	*272939	*93599	*161590	*68835	*1066048	*351440	*691001	*285118	179691	**	-
36 Business receipts.....	3081258	-	*272408	*78035	*157134	*67490	*1048605	*350590	*684282	*275219	147494	**	-
37 Interest.....	7169	-	-	*560	*4	*134	*539	-	*1538	*1546	2848	**	-
38 Interest on govt. obligations....	*639	-	-	-	-	-	-	*105	-	-	534	-	-
39 Rents.....	*5428	-	-	-	-	*514	*7	-	*252	*4612	44	-	-
40 Royalties.....	*3372	-	-	*3081	-	-	-	-	-	*292	-	-	-
41 Net S-T cap gain less net LT loss	*25	-	-	-	*25	-	-	-	-	-	-	-	-
42 Net L-T cap gain less net ST loss	*346	-	-	-	*8	*338	-	-	-	-	-	-	-
43 Net gain, noncapital assets.....	*512	-	-	-	-	*359	*11	*69	*73	-	-	-	-
44 Dividends, domestic corporations.	*1131	-	-	-	*1012	-	-	-	*20	*99	-	-	-
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	-	-	-	-
46 Other receipts.....	70379	-	*531	*11923	*3406	-	*16886	*675	*4837	*3350	28770	**	-
47 Total deductions.....	2897301	-	*237124	*63622	*153174	*45299	*997115	*309993	*663684	*269596	157696	**	-
48 Cost of goods.....	487171	-	*5411	*5218	*53936	-	*137032	*10353	*174058	*75731	25433	-	-
49 Compensation of officers.....	187703	-	*30088	*32009	*13115	*13149	*55251	*12369	*19323	*7285	5115	**	-
50 Salaries and wages.....	810163	-	*72120	*2965	*24487	*3732	*336063	*85304	*189556	*62265	33670	**	-
51 Repairs.....	40706	-	*25	*117	*2888	*1381	*18934	*3806	*9271	*2063	2223	**	-
52 Bad debts.....	47491	-	-	-	*421	-	*10678	*4283	*20544	*10272	1294	-	-
53 Rent paid on business property...	98575	-	*3471	*4695	*12141	*3212	*44672	*3477	*15036	*7292	4577	**	-
54 Taxes paid.....	114804	-	*5025	*2925	*6258	*1812	*45437	*13940	*24473	*9839	5095	**	-
55 Interest paid.....	36749	-	*2035	*595	*407	*564	*15117	*5608	*3719	*5216	3487	**	-
56 Contributions or gifts.....	1557	-	*86	*8	*89	*10	*301	*57	*338	*627	43	-	-
57 Amortization.....	21887	-	-	*1035	*147	*8	*1910	*7085	*4381	*5370	1952	**	-
58 Depreciation.....	82925	-	*1854	*889	*2926	*1467	*32448	*7980	*16667	*11374	7321	**	-
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	12311	-	*285	*31	*1464	*18	*2502	*154	*3847	*2041	1969	-	-
61 Pension, prof sh, stock, annuity.	19821	-	*1809	*724	-	*815	*9848	*3674	*2545	*224	181	-	-
62 Employee benefit programs.....	68324	-	*10343	-	-	*70	*26015	*11776	*8281	*9363	2476	**	-
63 Net loss, noncapital assets.....	2215	-	-	-	-	-	*227	*190	*662	*1132	4	**	-
64 Other deductions.....	864900	-	*104571	*12413	*34895	*19063	*260680	*139936	*170984	*59502	62856	**	-
65 Total receipts less total deducts..	272959	-	*35815	*29977	*8416	*23536	*68933	*41447	*27317	*15522	21994	**	-
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	272320	-	*35815	*29977	*8416	*23536	*68933	*41342	*27317	*15522	21460	**	-
68 Net income, Form 1120-A.....	*818	-	*814	*5	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	*141444	-	*20712	*25288	-	*22325	*34433	*38686	-	-	-	-	-
71 Statutory special deductions, total	45004	-	*368	*1186	*7658	-	*12548	-	*4575	*5480	13189	**	-
72 Net operating loss deduction....	44351	-	*368	*1186	*7097	-	*12548	-	*4561	*5402	13189	**	-
73 Dividends received deduction....	*653	-	-	-	*560	-	-	-	*14	*78	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	85872	-	*14735	*3503	*758	*1211	*21953	*2656	*22742	*10043	8271	-	-
76 Income tax before credits, total...	28039	-	*4760	*525	*114	*424	*6984	*903	*7761	*3495	3072	**	-
77 Regular tax.....	27542	-	*4760	*525	*114	*424	*6913	*903	*7694	*3396	2812	-	-
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	*474	-	-	-	-	-	*71	-	*64	*97	242	**	-
81 Environmental tax.....	*24	-	-	-	-	-	-	-	*3	*2	18	**	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
86 Prior year minimum tax credit.....	*65	-	-	-	-	-	*65	-	-	-	-	-	-
87 Income tax after credits, total....	27974	-	*4760	*525	*114	*424	*6919	*903	*7761	*3495	3072	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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: Other
medical services

MINOR INDUSTRY 8099 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.....	25168	799	16711	3422	1796	1231	979	*49	88	40	18	16	18
2 Total assets.....	33873480	-	479457	525389	619303	844928	2128903	*356446	1405137	1392886	1207749	2673778	22239504
3 Cash.....	3762675	-	169397	139036	114104	176300	305767	*54550	189359	209980	130518	285434	1988230
4 Notes and accounts receivable....	6315319	-	65953	126338	91768	199336	625846	*138583	495043	284928	330765	579670	3377091
5 Less: Allowance for bad debts.....	620673	-	-	-	*1007	*8049	*39003	*10876	63266	23207	73968	76331	324965
6 Inventories.....	406548	-	*11090	*34165	*14860	*39073	43899	*10811	42386	16005	41027	24786	128445
7 U.S. govt. obligations, total....	1533289	-	-	-	-	-	*21401	-	-	*5129	25170	28780	1452809
8 Tax-exempt securities.....	1320794	-	-	-	-	-	-	-	*577	*4250	-	92	1315875
9 Other current assets.....	3242682	-	22676	31581	54470	51117	76851	*21417	119346	90490	100409	262780	2411546
10 Loans to stockholders.....	245532	-	61938	*39925	*72206	*46417	*9517	-	*430	*291	10	11	14786
11 Mortgage and real estate loans...	*57912	-	-	*4619	-	-	-	-	*2440	-	-	69	50784
12 Other investments.....	4843026	-	*4577	*12378	*24673	37879	216476	*63306	77412	289496	224301	320264	3572262
13 Depreciable assets.....	8686119	-	568194	252951	436268	692723	1097634	*138815	510422	343637	199329	775068	3671079
14 Less: Accumulated depreciation	3791478	-	441176	148013	249530	451571	518311	*83858	183212	145489	91588	254237	1224495
15 Depletable assets.....	*737	-	-	*737	-	-	-	-	-	-	-	-	-
16 Less: Accumulated depletion...	*317	-	-	*317	-	-	-	-	-	-	-	-	-
17 Land.....	287747	-	-	*583	*1359	*11751	27225	*635	28354	*8074	3410	30538	175817
18 Intangible assets (Amortizable)...	7319463	-	35921	*20982	*60893	*33501	162568	*12828	143271	304915	294170	672074	5578341
19 Less: Accumulated amortization	758472	-	30145	*8229	*10225	*24107	23737	*3464	19641	27639	14603	61762	534919
20 Other assets.....	1022577	-	11031	*18652	9463	*40559	122772	*13700	62215	32026	38800	86542	586817
21 Total liabilities.....	33873480	-	479457	525389	619303	844928	2128903	*356446	1405137	1392886	1207749	2673778	22239504
22 Accounts payable.....	2610238	-	25673	59910	24039	133454	296931	*57609	101410	137068	87741	140676	1545727
23 Mort, notes, and bonds under 1 yr	1601754	-	80392	44456	108334	95634	187749	*16645	95810	139119	91088	82675	659851
24 Other current liabilities.....	6663178	-	83683	78535	109897	79936	236962	*70480	307248	287305	210424	531831	4666878
25 Loans from stockholders.....	445217	-	98328	68052	*24109	81361	92105	*17046	*294	*10273	-	50356	3294
26 Mort, notes, bonds, 1 yr or more.	4500839	-	48338	78960	208991	108282	623884	*10926	207675	185770	130351	321946	2575717
27 Other liabilities.....	1452355	-	*46240	*5406	*97	*21127	95874	*24977	40432	82045	39499	84053	1012605
28 Net worth.....	16599899	-	96804	190069	143835	325134	595399	*158763	652268	551307	648646	1462242	11775432
29 Capital stock.....	2291135	-	62031	25188	15518	138593	123297	*72055	86207	192142	75859	34438	1465804
30 Paid-in or capital surplus.....	7239702	-	40661	*32979	*40532	46212	232381	*23637	386430	285211	401157	1150671	4599831
31 Retained earnings, appropriated...	*15791	-	*1610	*9061	-	-	-	-	-	*1082	515	-	3522
32 Retained earnings-unappropriated	7161913	-	3174	34371	76657	25445	131140	*21136	150759	132085	172175	293221	6121750
33 Retained earnings (S CORP).....	526108	-	-5760	91879	*72838	*122658	166738	*41936	*35820	-	-	-	-
34 Less: Cost of treasury stock...	634749	-	*4912	*3410	*61710	*7774	58158	*6948	*59213	1060	16089	415476	-
35 Total receipts.....	67013685	2664149	6044488	3125816	3109563	3275771	5860876	*737102	2865946	2310195	1778713	2755652	32485416
36 Business receipts.....	63794662	2037669	5973983	3066956	3014937	3227915	5683682	*685142	2762102	2171705	1712902	2657542	30800127
37 Interest.....	631651	57606	*1705	3838	3281	4295	16810	*5308	9654	22068	13850	44831	448406
38 Interest on govt. obligations....	132251	*1631	-	-	-	-	*19	*817	*1647	*1727	4964	8754	112693
39 Rents.....	66161	*5587	*118	-	*2212	-	*9223	-	*1592	*6195	442	887	39905
40 Royalties.....	*12816	-	-	-	-	-	-	-	*802	-	1513	5358	5142
41 Net S-T cap gain less net LT loss	48343	227	-	*1891	-	-	*46	-	-	*671	-	423	45084
42 Net L-T cap gain less net ST loss	243182	*28135	*4466	*3349	*25	*6418	*20373	-	*35781	*60278	1571	878	81909
43 Net gain, noncapital assets.....	80910	*16174	*23994	*5502	*3292	*37	*14761	*1899	*4636	*6903	697	1221	1794
44 Dividends, domestic corporations..	11235	*513	-	*370	*401	-	*1	-	*1206	*5276	-0	425	3042
45 Dividends, foreign corporations..	*3	-	-	-	-	-	*0	-	-	-	-	-	3
46 Other receipts.....	1992471	516605	40223	*43910	85417	37106	115960	*43935	48525	35373	42773	35333	947311
47 Total deductions.....	62611399	2377654	5554879	2907277	2918385	3065656	5515701	*663173	2665175	2172864	1663480	2587592	30519566
48 Cost of goods.....	23261193	*774988	944301	613060	899445	648352	1743112	*170973	454712	558068	660021	564981	15229181
49 Compensation of officers.....	3352203	*18049	998813	791438	379218	553909	292742	*9667	38808	23958	27246	29624	188730
50 Salaries and wages.....	10592238	*432395	910816	586841	689883	504441	1102782	*181464	901908	496756	291703	558606	3934644
51 Repairs.....	354865	26125	41546	13470	15806	34881	42864	*4203	13739	7295	4739	17612	132586
52 Bad debts.....	325608	*3261	*4207	*1259	*3204	*4060	10910	*4856	35172	15545	7618	40121	195396
53 Rent paid on business property...	1329442	63438	218165	78437	79364	78077	134389	*24686	76100	32916	24736	65973	453161
54 Taxes paid.....	1500499	92375	166509	93303	103254	77619	160119	*13262	93930	39171	35505	87135	538317
55 Interest paid.....	561873	10859	15529	16995	34108	13280	62273	*4850	24053	30313	24939	58929	265747
56 Contributions or gifts.....	26143	*302	1494	*3025	351	1508	1696	*618	1169	*258	1500	1150	13072
57 Amortization.....	195954	*7773	2872	*3142	7054	*2828	7004	*1812	7666	14020	9616	28636	103532
58 Depreciation.....	963249	32750	51804	22261	54552	54740	101258	*20325	54045	32275	27385	78376	433478
59 Depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
60 Advertising.....	423125	*6819	65625	21566	21337	24319	15996	*1009	12121	7705	3606	17379	225643
61 Pension, prof sh, stock, annuity.	344135	*737	*35056	*24896	*41178	*44773	42671	*732	62908	*2535	6661	3580	78408
62 Employee benefit programs.....	1177435	*79866	19946	23155	52890	36561	82801	*10424	64667	165257	17710	43135	581022
63 Net loss, noncapital assets.....	44895	*504	*2847	*834	*412	*2	849	*143	*1274	944	734	1586	34766
64 Other deductions.....	18158543	827413	2075349	613595	536329	986306	1714235	*214150	822906	745845	519761	990769	8111886
65 Total receipts less total deducts..	4402286	286495	489609	218539	191179	210115	345175	*73929	200771	137332	115233	168060	1965850
Constructive taxable income from													
66 related foreign corporations.....	-	-	-	-	-	-	-	-	-	-	-	-	-
67 Net income, total.....	4270035	284864	489609	218539	191179	210115	345175	*73112	199124	135605	110269	159306	1853157
68 Net income, Form 1120-A.....	*11024	-	*3574	*7449	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	1146637	*51945	446636	151798	*129214	*104941	187029	*36009	*39065	-	-	-	-
71 Statutory special deductions, total	292929	*19868	15324	33196	*24694	*45742	33628	*3081	21963	49371	9771	11792	24499
72 Net operating loss deduction....	285048	*19508	15324	32937	*24414	*45742	33627	*3081	21011	45653	9771	11673	22307
73 Dividends received deduction....	7881	*359	-	*259	*280	-	*1	-	*952	*3718	-0	119	2192
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	2831784	*213052	27649	*33544	37271	59431	124500	*34022	138096	86706	100498	148356	1828658
76 Income tax before credits, total...	973240	*74850	6451	6885	9201	16931	39947	*11742	48432	30274	34724	51382	642421
77 Regular tax.....	966994	*74390	6451	*6820	9121	16884	39686	*11464	47269	29788	34084	51047	639991
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Alternative minimum tax.....	3148	230	-	*66	*81	*47	*261	*273	*1057	*404	542	154	32
81 Environmental tax.....	3067	230	-	-	-	-	-	-	*75	82	98	181	2397
82 Foreign tax credit.....	188	-	-	-	-	-	-	-	-	-	-	-	188
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	-	-	-	-
85 General business credit.....	5130	-	-	-	-	-	*1372	-	*1656	36	147	292	1627
86 Prior year minimum tax credit....	3950	-	-	-	-	-	*1361	-	*416	*271	235	253	1414
87 Income tax after credits, total....	963971	*74850	6451	6885	9201	16931	37214	*11742	46360	29968	34342	50836	639191

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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 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.....	41079	1346	28244	6645	2441	1554	780	***	*18	***	-	**	-
2 Total assets.....	6039201	-	785970	1071007	901770	1041685	1466230	***	*233342	***	-	**	-
3 Cash.....	1823298	-	275459	332200	247222	212963	511413	***	*52395	***	-	**	-
4 Notes and accounts receivable....	614412	-	21558	*63886	*49682	138225	175194	***	*100433	***	-	**	-
5 Less: Allowance for bad debts.....	*38457	-	-	-	-	*5754	*7054	***	*22886	***	-	-	-
6 Inventories.....	*647	-	-	*647	-	-	-	***	-	***	-	-	-
7 U.S. govt. obligations, total....	*14491	-	-	-	*1944	-	*12547	***	-	***	-	-	-
8 Tax-exempt securities.....	*24	-	-	-	-	-	*24	***	-	***	-	-	-
9 Other current assets.....	885204	-	77113	102928	105556	269188	237181	***	*10470	***	-	-	-
10 Loans to stockholders.....	428289	-	120705	96764	85755	83681	40448	***	*285	***	-	-	-
11 Mortgage and real estate loans....	*1572	-	-	-	-	-	*1572	***	-	***	-	-	-
12 Other investments.....	564561	-	20424	128738	63646	78836	189904	***	*4320	***	-	**	-
13 Depreciable assets.....	4541500	-	961561	888355	721348	592524	842993	***	*248255	***	-	**	-
14 Less: Accumulated depreciation	3186842	-	744336	656563	440670	406309	576186	***	*162040	***	-	**	-
15 Depletable assets.....	-	-	-	-	-	-	-	***	-	***	-	-	-
16 Less: Accumulated depletion....	-	-	-	-	-	-	-	***	-	***	-	-	-
17 Land.....	87056	-	*730	*17324	*15835	*43817	*8866	***	-	***	-	**	-
18 Intangible assets (Amortizable)...	50251	-	8989	10492	*20090	*5562	2809	***	*2310	***	-	-	-
19 Less: Accumulated amortization	21753	-	2366	9165	*5821	*1372	*1546	***	*1481	***	-	-	-
20 Other assets.....	274948	-	46134	95400	37183	30325	28065	***	*1282	***	-	-	-
21 Total liabilities.....	6039201	-	785970	1071007	901770	1041685	1466230	***	*233342	***	-	**	-
22 Accounts payable.....	118628	-	25620	*8073	*31697	25180	*19125	***	*1568	***	-	**	-
23 Mort, notes, and bonds under 1 yr	773152	-	98127	119289	129989	104894	242732	***	*21748	***	-	-	-
24 Other current liabilities.....	1691370	-	184320	267898	262598	274896	498701	***	*51622	***	-	-	-
25 Loans from stockholders.....	405531	-	100624	119091	59331	*33813	74743	***	-	***	-	-	-
26 Mort, notes, bonds, 1 yr or more.	728563	-	134922	114555	190733	107815	104889	***	*29640	***	-	-	-
27 Other liabilities.....	333935	-	5223	104090	*46708	*61614	45117	***	*62071	***	-	-	-
28 Net worth.....	1988022	-	237133	338011	180715	433474	480923	***	*66694	***	-	**	-
29 Capital stock.....	277760	-	93007	54689	15255	18993	17210	***	*23910	***	-	**	-
30 Paid-in or capital surplus.....	599719	-	151348	38593	55524	62207	135886	***	*28633	***	-	**	-
31 Retained earnings, appropriated.	*211	-	-	-	-	-	*211	***	-	***	-	-	-
32 Retained earnings-unappropriated	528661	-	-2104	88440	55540	234161	95847	***	*14604	***	-	**	-
33 Retained earnings (S CORP).....	695504	-	23300	190125	70012	*127605	250506	***	-	***	-	-	-
34 Less: Cost of treasury stock...	113833	-	*28417	33836	*15616	*9493	18737	***	*454	***	-	-	-
35 Total receipts.....	30987104	325008	8181462	6014580	3654548	4522064	5709372	***	*884565	***	-	**	-
36 Business receipts.....	29869597	*310092	8020845	5581278	3546637	4348920	5534964	***	*874476	***	-	**	-
37 Interest.....	69110	*599	5244	18534	3933	18390	15931	***	*819	***	-	**	-
38 Interest on govt. obligations....	3371	-	-	*307	-	-	*2225	***	-	***	-	-	-
39 Rents.....	44390	-	*2409	*2717	*945	*30373	*7556	***	-	***	-	-	-
40 Royalties.....	*72	-	-	-	-	-	-	***	-	***	-	-	-
41 Net S-T cap gain less net LT loss	*1022	-	-	*77	-	*671	*54	***	-	***	-	-	-
42 Net L-T cap gain less net ST loss	15729	-	*8672	*324	*5872	*427	*353	***	-	***	-	-	-
43 Net gain, noncapital assets.....	5194	*-0	*3836	*816	*2	*286	*51	***	*160	***	-	-	-
44 Dividends, domestic corporations.	1064	-	*155	*54	*439	*-0	*31	***	-	***	-	-	-
45 Dividends, foreign corporations..	*11	-	-	*11	-	-	-	***	-	***	-	-	-
46 Other receipts.....	977545	*14317	140301	410462	96720	122996	148206	***	*9110	***	-	**	-
47 Total deductions.....	28954605	272317	7430038	5577287	3461267	4312666	5401348	***	*878929	***	-	**	-
48 Cost of goods.....	541829	-	171208	*100107	*56373	*35904	*176954	***	-	***	-	-	-
49 Compensation of officers.....	8302781	*52425	2387806	1919245	1032897	1456847	1159432	***	*38423	***	-	**	-
50 Salaries and wages.....	9512571	*103261	1600830	1643490	1099039	1403401	2298391	***	*532653	***	-	**	-
51 Repairs.....	188513	*2104	52361	38649	25327	23799	37086	***	*3027	***	-	**	-
52 Bad debts.....	14460	-	*1052	*1294	*2559	*5801	*2644	***	*1108	***	-	-	-
53 Rent paid on business property...	1835775	*12944	506537	312686	189120	287812	321424	***	*71580	***	-	**	-
54 Taxes paid.....	1193616	14941	322650	222891	140083	173810	223243	***	*29873	***	-	**	-
55 Interest paid.....	156800	*920	32316	28549	30927	17082	26501	***	*9540	***	-	**	-
56 Contributions or gifts.....	18333	*1	2210	3872	4256	2953	2839	***	*433	***	-	-	-
57 Amortization.....	6211	-	274	2765	*565	1023	1295	***	*287	***	-	-	-
58 Depreciation.....	383958	*131	93410	70169	58988	49234	68406	***	*21245	***	-	**	-
59 Depletion.....	-	-	-	-	-	-	-	***	-	***	-	-	-
60 Advertising.....	293264	*1891	122343	61109	48954	12102	42992	***	*1873	***	-	**	-
61 Pension, prof sh, stock, annuity.	650166	*1183	113485	147133	83864	91332	148467	***	*21757	***	-	**	-
62 Employee benefit programs.....	519347	*1084	110093	58751	68197	90578	107471	***	*30110	***	-	**	-
63 Net loss, noncapital assets.....	8304	-	*1239	*2809	*169	*981	*508	***	*1359	***	-	-	-
64 Other deductions.....	5328678	*81431	1912223	963767	619949	660009	783696	***	*115659	***	-	**	-
65 Total receipts less total deducts..	2032499	52691	751424	437293	193280	209397	308024	***	*5636	***	-	**	-
Constructive taxable income from													
66 related foreign corporations.....	*1076	-	-	-	-	*85	-	***	*511	***	-	-	-
67 Net income, total.....	2030205	52691	751424	436987	193280	209482	305799	***	*6147	***	-	**	-
68 Net income, Form 1120-A.....	27442	-	16522	*9697	*1222	-	-	***	-	***	-	-	-
69 Net income, Form 1120-F.....	*112	*112	-	-	-	-	-	***	-	***	-	-	-
70 Net income, Form 1120S.....	1536093	*45815	624249	337736	139386	135145	213738	***	-	***	-	-	-
71 Statutory special deductions, total	198912	*4923	88744	35552	*12543	19544	30063	***	*1625	***	-	**	-
72 Net operating loss deduction.....	198164	*4923	88635	35511	*12236	19544	30041	***	*1625	***	-	**	-
73 Dividends received deduction....	748	-	*109	*41	*307	*-0	*22	***	-	***	-	-	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	***	-	-	-
75 Income subject to tax.....	295212	*1953	38431	63698	41351	54793	62011	***	*4522	***	-	-	-
76 Income tax before credits, total...	99612	*683	12301	20678	14490	18168	21704	***	*1583	***	-	**	-
77 Regular tax.....	99522	*683	12301	20676	14490	18127	21704	***	*1583	***	-	**	-
78 Personal holding company tax....	-	-	-	-	-	-	-	***	-	***	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	***	-	***	-	-	-
80 Alternative minimum tax.....	*76	-	-	-	-	*41	-	***	-	***	-	**	-
81 Environmental tax.....	*11	-	-	-	-	-	-	***	-	***	-	**	-
82 Foreign tax credit.....	-	-	-	-	-	-	-	***	-	***	-	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	***	-	***	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	-	***	-	-	-
85 General business credit.....	*139	-	*27	-	-	*92	*18	***	-	***	-	-	-
86 Prior year minimum tax credit.....	*1743	*77	-	-	-	*1494	*142	***	*14	***	-	-	-
87 Income tax after credits, total....	97731	*606	12274	20678	14490	16581	21544	***	*1568	***	-	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	12317	*537	8136	1784	*703	516	480	***	42	17	**	***	**
2 Total assets.....	5956421	-	232381	271904	*247648	358597	1034015	***	606358	648650	**	***	**
3 Cash.....	885655	-	79527	*69366	*54233	*137595	157631	***	90994	58241	**	***	**
4 Notes and accounts receivable....	1383859	-	*22189	*30552	*55942	*91328	411869	***	135504	249844	**	***	**
5 Less: Allowance for bad debts.....	61748	-	-	-	-	-	*12725	***	*7643	*10475	**	***	**
6 Inventories.....	119196	-	*2632	*2535	-	*3586	30390	***	*41438	*8121	**	***	**
7 U.S. govt. obligations, total....	*24805	-	-	-	-	*16437	*5644	***	-	*2724	-	***	-
8 Tax-exempt securities.....	*191538	-	-	-	-	*316	-	***	-	-	-	***	-
9 Other current assets.....	271319	-	*2773	*37303	*3998	*3850	59507	***	34896	*39477	**	***	**
10 Loans to stockholders.....	102643	-	*19182	*18375	*6734	*6991	*42986	***	*72	*203	-	***	**
11 Mortgage and real estate loans...	*25775	-	-	-	-	-	*25775	***	-	-	-	***	-
12 Other investments.....	206329	-	*404	*7681	*9014	*16791	31194	***	*13820	*24025	**	***	**
13 Depreciable assets.....	3612798	-	384029	195996	*225631	*185417	538555	***	397493	265721	**	***	**
14 Less: Accumulated depreciation	1978625	-	299708	126715	*129261	*111364	346646	***	157535	135271	**	***	**
15 Depletable assets.....	-	-	-	-	-	-	-	***	-	-	-	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	***	-	-	-	***	-
17 Land.....	211534	-	*7050	*18581	*16884	*2827	*42428	***	*37776	*39716	**	***	**
18 Intangible assets (Amortizable)...	917557	-	*706	*40163	*33074	*8700	*27104	***	*12688	*126013	**	***	**
19 Less: Accumulated amortization	185431	-	*436	*21605	*28648	*3951	*12325	***	*9198	*53173	**	***	**
20 Other assets.....	229219	-	*14033	*-326	*48	*74	32628	***	16052	33483	**	***	**
21 Total liabilities.....	5956421	-	232381	271904	*247648	358597	1034015	***	606358	648650	**	***	**
22 Accounts payable.....	435872	-	*29469	*13334	*26351	*14452	85904	***	40288	72079	**	***	**
23 Mort, notes, and bonds under 1 yr	255582	-	*9314	*52361	*4426	*26040	61716	***	15947	*34065	**	***	**
24 Other current liabilities.....	1275919	-	20686	*37688	*23543	*114056	284466	***	119952	258854	**	***	**
25 Loans from stockholders.....	196229	-	67479	*4566	*22079	*5788	*43493	***	*2012	*12466	-	***	**
26 Mort, notes, and bonds 1 yr or more.	835849	-	*110232	*49235	*63966	*3780	125913	***	*73572	*92772	**	***	**
27 Other liabilities.....	453113	-	*1102	*25769	*28926	*-0	*33901	***	*44042	107944	**	***	**
28 Net worth.....	2503857	-	-5901	88950	*78356	194481	398623	***	310546	70470	**	***	**
29 Capital stock.....	289753	-	64194	63352	*9619	7979	11331	***	58813	44753	**	***	**
30 Paid-in or capital surplus.....	1317291	-	*17271	*92717	*16322	*31849	121235	***	*148971	*227686	**	***	**
31 Retained earnings, appropriated.	*15908	-	-	-	-	-	*15908	***	-	-	-	***	-
32 Retained earnings-unappropriated	366084	-	19061	*-51760	*30119	*38604	*42892	***	*20355	*-236842	**	***	**
33 Retained earnings (S CORP).....	625411	-	-75511	*-9901	*23072	*119007	243241	***	*82675	*63409	-	***	-
34 Less: Cost of treasury stock...	110590	-	*30916	*5458	*775	*2957	*35984	***	*268	*28535	-	***	-
35 Total receipts.....	11854868	*65014	1990909	1273288	*1081874	731370	2066509	***	1152222	1289494	**	***	**
36 Business receipts.....	11570114	*60861	1980385	1264326	*1077080	695596	2034932	***	1113063	1269204	**	***	**
37 Interest.....	27745	*1070	*2025	*1771	*851	*3190	*2465	***	*2905	*4852	**	***	**
38 Interest on govt. obligations....	13875	-	-	*18	-	-	*1689	***	*17	*1894	**	***	**
39 Rents.....	32964	-	-	-	*408	-	-	***	*6886	*1323	**	***	**
40 Royalties.....	*42090	-	-	-	-	*25593	-	***	*769	*247	-	***	**
41 Net S-T cap gain less net LT loss	238	-	-	-	-	-	-	***	-	143	**	***	**
42 Net L-T cap gain less net ST loss	*2331	*54	-	-	-	-	*154	***	*1	*819	**	***	**
43 Net gain, noncapital assets.....	*541	-	-	-	-	-	*30	***	*24	*472	-	***	-
44 Dividends, domestic corporations.	*243	-	-	*7	-	-	*163	***	-	*73	**	***	**
45 Dividends, foreign corporations..	*3997	-	-	*16	-	-	-	***	-	-	-	***	**
46 Other receipts.....	160731	*3028	*8499	*7151	*3535	*6991	27075	***	28557	10466	**	***	**
47 Total deductions.....	10997197	*52921	1889531	1180343	*1044311	642357	1964056	***	1075993	1234235	**	***	**
48 Cost of goods.....	2594855	-	249981	*222194	*453832	*47583	315158	***	*344883	*641998	**	***	**
49 Compensation of officers.....	535235	-	148039	*98915	*33286	*58595	87163	***	20955	29602	**	***	**
50 Salaries and wages.....	2871121	*30792	252013	*386883	*229836	*206906	639660	***	292490	*242249	**	***	**
51 Repairs.....	108590	*640	15952	*17186	*4559	*10500	20918	***	12209	*8900	**	***	**
52 Bad debts.....	100925	-	*1268	*4020	*4466	*8876	29612	***	*4850	*18008	**	***	**
53 Rent paid on business property...	607599	*6464	107916	84342	*26403	*47125	124386	***	65826	*36623	**	***	**
54 Taxes paid.....	404862	*124	60476	66191	*25370	27676	83528	***	38880	37931	**	***	**
55 Interest paid.....	104455	*1	4222	*9858	*7976	*5090	20710	***	8771	15267	**	***	**
56 Contributions or gifts.....	3193	-	*1010	-	*21	*171	*229	***	*393	*483	**	***	**
57 Amortization.....	16204	-	*101	*605	*195	*296	*3060	***	*2597	*3743	**	***	**
58 Depreciation.....	263232	-	34384	12622	*20283	*14094	41410	***	23445	19659	**	***	**
59 Depletion.....	-	-	-	-	-	-	-	***	-	-	-	***	-
60 Advertising.....	717631	*471	354829	28535	*4774	*26328	147982	***	26073	*41926	**	***	**
61 Pension, prof sh, stock, annuity.	68942	-	*20890	*14412	*445	*2987	*9545	***	*2229	*3376	**	***	**
62 Employee benefit programs.....	150480	-	*19894	*14106	*3849	*4606	20044	***	29835	*11219	**	***	**
63 Net loss, noncapital assets.....	3700	-	-	-	-	-	*650	***	*1230	*259	**	***	**
64 Other deductions.....	2446171	*14429	618554	220477	*229015	181975	420001	***	201326	122993	**	***	**
65 Total receipts less total deducts..	857671	*12094	101378	92946	*37564	89013	102452	***	76229	55259	**	***	**
Constructive taxable income from													
66 related foreign corporations.....	10282	-	-	-	-	-	-	***	-	-	-	***	**
67 Net income, total.....	854078	*12094	101378	92928	*37564	89013	100763	***	76212	53365	**	***	**
68 Net income, Form 1120-A.....	*9319	*87	*8043	-	*1189	-	-	***	-	-	-	***	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	***	-	-	-	***	-
70 Net income, Form 1120S.....	448538	*8139	64864	*79899	*29873	*78577	62894	***	*28696	*21647	**	***	**
71 Statutory special deductions, total	75699	*3868	*10840	*9110	*1801	-	*10333	***	*7079	*5635	**	***	**
72 Net operating loss deduction....	75502	*3868	*10840	*9094	*1801	-	*10203	***	*7079	*5584	**	***	**
73 Dividends received deduction....	*197	-	-	*16	-	-	*130	***	-	*51	**	***	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	-	-	***	-
75 Income subject to tax.....	331239	*87	25674	*3919	*5890	*10436	*27536	***	*41835	*26083	**	***	**
76 Income tax before credits, total...	107284	*13	3955	*588	*934	*3155	*8739	***	*14259	*8949	**	***	**
77 Regular tax.....	106457	*13	3954	*588	*934	*3155	*8739	***	*14207	*8845	**	***	**
78 Personal holding company tax....	-	-	-	-	-	-	-	***	-	-	-	***	-
79 Recapture taxes.....	-	-	-	-	-	-	-	***	-	-	-	***	-
80 Alternative minimum tax.....	*577	-	-	-	-	-	-	***	*35	*94	-	***	**
81 Environmental tax.....	250	-	-	-	-	-	-	***	*18	*11	**	***	**
82 Foreign tax credit.....	*2342	-	-	-	-	*561	*526	***	*4	*216	**	***	**
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	***	-	-	-	***	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	-	-	-	***	-
85 General business credit.....	-	-	-	-	-	-	-	***	-	-	-	***	-
86 Prior year minimum tax credit.....	*897	-	-	-	-	-	-	***	-	*296	**	***	-
87 Income tax after credits, total....	104045	*13	3955	*588	*934	*2595	*8213	***	*14255	*8438	**	***	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	7460	-	5918	*446	913	*108	*56	-	*11	***	***	**	**
2 Total assets.....	1894512	-	195392	*75039	280488	*66486	*171809	-	*171057	***	***	**	**
3 Cash.....	211322	-	65251	*7354	*34120	*25480	*18675	-	*26220	***	***	**	-
4 Notes and accounts receivable....	313956	-	*1079	*15181	*30753	*20248	*36309	-	*33859	***	***	**	**
5 Less: Allowance for bad debts.....	*5472	-	-	-	-	-	-	-	*1390	***	***	-	**
6 Inventories.....	*13828	-	*3035	-	-	-	*717	-	-	***	***	**	**
7 U.S. govt. obligations, total....	-	-	-	-	-	-	-	-	-	***	***	-	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	***	***	-	-
9 Other current assets.....	50809	-	*3057	*100	*889	*423	*24440	-	*10996	***	***	-	**
10 Loans to stockholders.....	*27837	-	*12076	-	*12872	*1620	*1269	-	-	***	***	-	-
11 Mortgage and real estate loans...	*1591	-	-	-	-	-	*1591	-	-	***	***	-	-
12 Other investments.....	71675	-	*11529	-	*18332	*427	*2483	-	*36	***	***	**	**
13 Depreciable assets.....	1298381	-	239599	*72594	242140	*71707	*77722	-	*77737	***	***	**	**
14 Less: Accumulated depreciation	509281	-	152364	*25231	103977	*58622	*20518	-	*18907	***	***	**	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land.....	209793	-	*2276	*4688	*30381	*3522	*22338	-	*4950	***	***	**	**
18 Intangible assets (Amortizable)...	146745	-	*13576	*1505	*3264	-	-	-	*23425	***	***	**	**
19 Less: Accumulated amortization	30700	-	*4132	*1233	*1005	-	-	-	*7717	***	***	**	-
20 Other assets.....	94029	-	*412	*82	*12718	*1681	*6783	-	*21847	***	***	**	**
21 Total liabilities.....	1894512	-	195392	*75039	280488	*66486	*171809	-	*171057	***	***	**	**
22 Accounts payable.....	119234	-	*2984	*3725	*4799	*39602	*17965	-	*12903	***	***	**	**
23 Mort, notes, and bonds under 1 yr	40891	-	*11576	*927	*6573	*319	*2430	-	*8037	***	***	**	-
24 Other current liabilities.....	251770	-	25552	*2416	*17248	*3077	*24559	-	*37644	***	***	**	**
25 Loans from stockholders.....	247143	-	*64704	*100233	*65865	*16342	-	-	-	***	***	-	**
26 Mort, notes, bonds, 1 yr or more.	561109	-	*57200	*10402	*82126	*752	*22287	-	*45876	***	***	**	**
27 Other liabilities.....	37637	-	*1456	-	-	*-0	*365	-	*11552	***	***	**	**
28 Net worth.....	636727	-	31880	*-42664	103877	*6394	*104204	-	*55045	***	***	**	**
29 Capital stock.....	142322	-	10408	*2507	1980	*401	*40	-	*73876	***	***	**	**
30 Paid-in or capital surplus.....	374588	-	*18804	-	*49686	-	*6783	-	*1193	***	***	-	**
31 Retained earnings, appropriated.	-	-	-	-	-	-	-	-	-	***	***	-	-
32 Retained earnings-unappropriated	121764	-	14063	*15266	*71907	*-7399	*33269	-	*-32627	***	***	**	**
33 Retained earnings (S CORP).....	-1390	-	*-11395	*-60404	*-19696	*13391	*64111	-	*12602	***	***	-	-
34 Less: Cost of treasury stock..	*556	-	-	*33	-	-	-	-	-	***	***	-	-
35 Total receipts.....	4489788	-	1288504	*189709	396536	*362522	*394905	-	*383980	***	***	**	**
36 Business receipts.....	4394310	-	1284116	*189656	393758	*361235	*391301	-	*379866	***	***	**	**
37 Interest.....	11640	-	*942	*16	*1350	*830	*25	-	*667	***	***	**	**
38 Interest on govt. obligations....	-	-	-	-	-	-	-	-	-	***	***	-	-
39 Rents.....	*9457	-	-	-	-	-	-	-	*218	***	***	-	**
40 Royalties.....	42	-	-	-	-	-	-	-	-	***	***	-	**
41 Net S-T cap gain less net LT loss	-	-	-	-	-	-	-	-	-	***	***	-	-
42 Net L-T cap gain less net ST loss	*189	-	-	-	*124	-	-	-	*65	***	***	-	-
43 Net gain, noncapital assets.....	*289	-	-	-	*205	-	-	-	*2	***	***	-	**
44 Dividends, domestic corporations..	*512	-	-	-	*29	-	-	-	-	***	***	-	**
45 Dividends, foreign corporations..	-	-	-	-	-	-	-	-	-	***	***	-	-
46 Other receipts.....	73348	-	*3446	*37	*1070	*457	*3579	-	*3161	***	***	**	**
47 Total deductions.....	4278574	-	1241904	*175587	367291	*334966	*361755	-	*369781	***	***	**	**
48 Cost of goods.....	867720	-	*121098	*7211	*40509	*107525	*203766	-	-	***	***	**	**
49 Compensation of officers.....	308036	-	206256	*21335	*29901	*12866	*18288	-	*4241	***	***	**	**
50 Salaries and wages.....	1409371	-	351711	*96432	123827	*98333	*65755	-	*217740	***	***	**	**
51 Repairs.....	59953	-	20923	*2069	8237	*6658	*2812	-	*7611	***	***	**	-
52 Bad debts.....	5944	-	*216	*114	*293	-	*32	-	*315	***	***	**	**
53 Rent paid on business property...	293615	-	138901	*2769	*13091	*10809	*10355	-	*20498	***	***	**	**
54 Taxes paid.....	244318	-	61688	*11403	16740	*36331	*16454	-	*21549	***	***	**	**
55 Interest paid.....	78809	-	9394	*3046	*12260	*1718	*646	-	*2700	***	***	**	**
56 Contributions or gifts.....	656	-	*334	*13	*148	*72	*5	-	-	***	***	-	-
57 Amortization.....	7899	-	*2370	*3	*502	*32	-	-	*1206	***	***	**	**
58 Depreciation.....	116890	-	35745	*2592	9893	*2051	*4754	-	*7254	***	***	**	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	***	***	-	-
60 Advertising.....	33569	-	4893	*611	*1347	*3903	*1807	-	*1953	***	***	**	**
61 Pension, prof sh, stock, annuity.	19258	-	*12102	*531	*701	-	*4189	-	*257	***	***	-	-
62 Employee benefit programs.....	62357	-	*1641	*5538	*2000	*12320	*7236	-	*5086	***	***	**	**
63 Net loss, noncapital assets.....	*1134	-	-	-	-	-	*102	-	*447	***	***	**	-
64 Other deductions.....	769045	-	274632	*21921	107842	*42347	*25555	-	*78923	***	***	**	**
65 Total receipts less total deducts..	211214	-	46599	*14122	29246	*27556	*33150	-	*14199	***	***	**	**
Constructive taxable income from related foreign corporations.....	-	-	-	-	-	-	-	-	-	***	***	-	-
67 Net income, total.....	211214	-	46599	*14122	29246	*27556	*33150	-	*14199	***	***	**	**
68 Net income, Form 1120-A.....	*3764	-	*3361	-	*402	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	106470	-	*28225	*9130	*20211	*19047	*25103	-	*4753	***	***	-	-
71 Statutory special deductions, total	44496	-	*11234	*1105	*21	*7857	-	-	*9273	***	***	-	**
72 Net operating loss deduction....	44137	-	*11234	*1105	-	*7857	-	-	*9273	***	***	-	**
73 Dividends received deduction....	*359	-	-	-	*21	-	-	-	-	***	***	-	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	-	-
75 Income subject to tax.....	60248	-	*7140	*3886	*9014	*652	*8047	-	*173	***	***	**	-
76 Income tax before credits, total...	18612	-	*1650	*583	*1677	*98	*2851	-	*339	***	***	**	**
77 Regular tax.....	17539	-	*1650	*583	*1677	*98	*2851	-	*26	***	***	**	-
78 Personal holding company tax.....	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax.....	*1026	-	-	-	-	-	-	-	*309	***	***	-	**
81 Environmental tax.....	*46	-	-	-	-	-	-	-	*3	***	***	-	**
82 Foreign tax credit.....	*69	-	-	-	-	-	-	-	-	***	***	-	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit.....	*41	-	*37	-	-	-	-	-	-	***	***	**	-
86 Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
87 Income tax after credits, total....	18502	-	*1613	*583	*1677	*98	*2851	-	*339	***	***	**	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	8228	*831	5395	*598	729	420	*161	*32	43	***	***	**	**
2 Total assets.....	3458914	-	104671	*103143	252388	341886	*380874	*248741	754962	***	***	**	**
3 Cash.....	617732	-	89728	*64449	113057	98413	*73168	*23341	74354	***	***	**	-
4 Notes and accounts receivable....	382136	-	*5807	*3097	*19976	*50007	*43915	*36463	112425	***	***	**	**
5 Less: Allowance for bad debts.	13686	-	-	-	-	*1693	*7372	*235	*3113	***	***	-	-
6 Inventories.....	56757	-	*254	*733	*116	*1016	*1569	*20258	*9162	***	***	**	**
7 U.S. govt. obligations, total....	180738	-	-	-	-	*965	*41297	-	*20263	***	***	**	**
8 Tax-exempt securities.....	*35862	-	-	-	-	*4224	-	-	*7768	***	***	**	**
9 Other current assets.....	260582	-	*3314	*4747	*3492	*30225	*23026	*9994	44511	***	***	**	**
10 Loans to stockholders.....	*972	-	*972	-	-	-	-	-	-	***	***	-	-
11 Mortgage and real estate loans...	*1047	-	-	-	-	-	-	-	*168	***	***	-	**
12 Other investments.....	701876	-	*2164	-	*28493	*62420	*5890	*59635	*159521	***	***	**	**
13 Depreciable assets.....	1602192	-	*7061	*81157	*127941	*169416	*182187	*144231	335183	***	***	**	**
14 Less: Accumulated depreciation	763124	-	*5251	*63607	*49853	*90001	*63557	*78322	152050	***	***	**	**
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	***	-	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	***	-	-
17 Land.....	199585	-	-	*12569	*3935	*9726	*38900	*28260	38631	***	***	**	**
18 Intangible assets (Amortizable)...	80357	-	*499	-	*891	*4775	*129	*418	*53413	***	***	**	**
19 Less: Accumulated amortization	11525	-	*499	-	*505	*959	*23	*376	*7963	***	***	**	-
20 Other assets.....	127411	-	*623	-	*4845	*1533	*41744	*5074	*62689	***	***	**	**
21 Total liabilities.....	3458914	-	104671	*103143	252388	341886	*380874	*248741	754962	***	***	**	**
22 Accounts payable.....	345256	-	*7957	*806	*23195	*47514	*9312	*36845	111898	***	***	**	**
23 Mort, notes, and bonds under 1 yr	160535	-	*12148	-	*65016	*16582	*13896	*10222	*12345	***	***	**	**
24 Other current liabilities.....	647938	-	14033	*28063	*16240	*64718	*87589	*46948	157194	***	***	**	**
25 Loans from stockholders.....	*17579	-	*5324	-	*8802	*1197	-	-	*2256	***	***	-	-
26 Mort, notes, bonds, 1 yr or more.	152193	-	*15344	*7100	*21874	*26217	*2046	*7035	*56078	***	***	**	**
27 Other liabilities.....	595716	-	*564	*1268	*48908	*2672	*19711	*44952	*119876	***	***	**	**
28 Net worth.....	1539697	-	49302	*65907	68352	182986	*248320	*102739	295314	***	***	**	**
29 Capital stock.....	111172	-	6548	-	*7143	*109	*2024	*43836	*1348	***	***	-	**
30 Paid-in or capital surplus.....	452951	-	*9044	*23848	*18022	*78158	*70370	-	*125955	***	***	-	**
31 Retained earnings, appropriated.	138830	-	*16013	*381	*18183	-	*78550	*373	*21503	***	***	-	**
32 Retained earnings-unappropriated	867185	-	35878	*41678	49286	110448	*97376	*58530	146847	***	***	**	**
33 Retained earnings (S CORP).....	*-22651	-	*1631	-	*-24282	-	-	-	-	***	***	-	-
34 Less: Cost of treasury stock..	*7791	-	*1725	-	-	*5729	-	-	*338	***	***	-	-
35 Total receipts.....	4077659	*1190	202878	*78472	223031	634095	*331003	*320082	706989	***	***	**	**
36 Business receipts.....	3349562	*580	182058	*60515	*166013	*571243	*287893	*305123	481451	***	***	**	**
37 Interest.....	52330	*1	2800	*2449	*4562	*2397	*7660	*3345	8656	***	***	**	-
38 Interest on govt. obligations....	4743	-	-	-	-	*310	-	*694	*1461	***	***	**	-
39 Rents.....	20920	-	-	*705	*558	*602	*13	*2903	*1828	***	***	**	**
40 Royalties.....	*490	-	-	-	-	-	-	-	*490	***	***	**	**
41 Net S-T cap gain less net LT loss	*9790	-	-	-	-	-	-	-	*714	***	***	**	**
42 Net L-T cap gain less net ST loss	31586	-	*3121	*35	-	*1314	*63	*207	*4180	***	***	**	**
43 Net gain, noncapital assets.....	932	-	*80	-	-	*114	*2	*66	*10	***	***	**	**
44 Dividends, domestic corporations.	8757	-	-	*59	-	*1329	-	*281	*3910	***	***	**	**
45 Dividends, foreign corporations..	*470	-	-	-	-	-	-	*3	-	***	***	**	**
46 Other receipts.....	598078	*609	14819	*14709	*51898	*56785	*35372	*7464	204287	***	***	**	**
47 Total deductions.....	3887880	*784	190299	*71953	183160	596749	*319838	*311197	681169	***	***	**	**
48 Cost of goods.....	844420	-	*26849	*5316	*2231	*40460	*110796	*88321	*78185	***	***	**	**
49 Compensation of officers.....	43763	-	-	-	-	*2411	*4938	*6028	21404	***	***	**	**
50 Salaries and wages.....	837039	-	*10383	*4352	*30886	*98067	*26090	*86751	187748	***	***	**	**
51 Repairs.....	87249	-	*4794	*9946	*3964	*13886	*12229	*4152	12503	***	***	**	**
52 Bad debts.....	10840	-	*521	-	*1782	*297	*5228	*372	*1363	***	***	**	**
53 Rent paid on business property...	88285	-	*7524	*2570	*4109	*14201	*2157	*6352	*13463	***	***	**	**
54 Taxes paid.....	117857	*38	1931	*2857	4254	16893	*11664	*10559	22154	***	***	**	**
55 Interest paid.....	20609	-	*533	*721	*5925	*2444	*1414	*1079	*6354	***	***	**	**
56 Contributions or gifts.....	3071	-	*453	*88	*234	*279	*60	*575	*544	***	***	**	**
57 Amortization.....	4372	-	-	*6	*368	*51	*231	*319	*1502	***	***	**	**
58 Depreciation.....	98972	-	*1026	*4001	*6539	*13080	*6682	*9416	19779	***	***	**	**
59 Depletion.....	-	-	-	-	-	-	-	-	-	***	***	**	**
60 Advertising.....	59916	-	*3518	*16	*1110	*4596	*203	*5552	*5272	***	***	**	**
61 Pension, prof sh, stock, annuity.	33064	-	-	-	-	*3351	*1147	*1016	*10033	***	***	**	**
62 Employee benefit programs.....	90934	-	-	-	*1199	*8114	*937	*6743	23775	***	***	**	**
63 Net loss, noncapital assets.....	5467	-	-	*32	-	*946	*4	*31	*679	***	***	-	-
64 Other deductions.....	1542021	*746	132767	*42048	120560	377673	*136057	*83929	276413	***	***	**	**
65 Total receipts less total deducts..	189779	*406	12579	*6519	39871	37346	*11165	*8885	25820	***	***	**	**
Constructive taxable income from	-	-	-	-	-	-	-	-	-	***	***	-	-
66 related foreign corporations....	*57	-	-	-	-	-	-	-	-	***	***	**	**
67 Net income, total.....	185093	*406	12579	*6519	39871	37036	*11165	*8191	24359	***	***	**	**
68 Net income, Form 1120-A.....	6289	-	*4194	*2095	-	-	-	-	-	***	***	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	-	-	***	***	-	-
70 Net income, Form 1120S.....	*3385	*74	*1631	-	*1680	-	-	-	-	***	***	**	**
71 Statutory special deductions, total	46837	*332	*3241	*2134	*20672	*9079	*1681	*293	*4844	***	***	**	**
72 Net operating loss deduction....	37709	*332	*3241	*1094	*20672	*8148	*1681	*97	*1969	***	***	**	**
73 Dividends received deduction....	7291	-	-	*1040	-	*931	-	*196	*2875	***	***	**	**
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	***	***	**	**
75 Income subject to tax.....	134845	*1	7707	*4385	*17519	*27957	*9483	*7898	19515	***	***	**	**
76 Income tax before credits, total...	38624	*-0	1155	*658	*2948	*8129	*2315	*2583	6723	***	***	**	**
77 Regular tax.....	38160	-	1155	*658	*2948	*8129	*2255	*2583	6539	***	***	**	**
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	***	***	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	-	-
80 Alternative minimum tax.....	*433	-	-	-	-	-	*60	-	*184	***	***	**	**
81 Environmental tax.....	30	-	-	-	-	-	-	-	-	***	***	**	**
82 Foreign tax credit.....	*75	-	-	-	-	-	-	-	*46	***	***	**	**
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	-	-	***	***	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	-	-	***	***	-	-
85 General business credit.....	*60	-	-	-	-	-	-	-	*18	***	***	-	-
86 Prior year minimum tax credit....	*624	-	-	-	-	-	-	-	*374	***	***	**	**
87 Income tax after credits, total....	37864	*-0	1155	*658	*2948	*8129	*2315	*2583	6285	***	***	**	**

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	41290	1323	29783	5342	1605	1230	1598	190	134	33	28	***	***
2 Total assets.....	24324968	-	899155	828252	539193	835379	3065432	1421541	2116177	1130400	1979388	***	***
3 Cash.....	2549683	-	325475	190422	175548	152367	535760	166598	240172	103884	230617	***	***
4 Notes and accounts receivable....	8109564	-	93774	94204	141679	238751	1168498	614119	937512	507849	860647	***	***
5 Less: Allowance for bad debts.....	150917	-	-	-	-	-	25733	13675	26050	*11435	31837	***	***
6 Inventories.....	909365	-	*758	*3804	*16904	*20411	144807	*48231	117352	58345	31619	***	***
7 U.S. govt. obligations, total....	*119563	-	-	-	-	*33487	*9215	*6092	*10634	-	-	***	***
8 Tax-exempt securities.....	*11554	-	-	-	-	-	*3983	*2651	*1967	-	2944	***	***
9 Other current assets.....	1929842	-	48854	34203	11447	22550	158811	211770	192797	109792	211455	***	***
10 Loans to stockholders.....	350740	-	100487	59174	*15468	41401	61532	*9668	*13520	*34036	15455	***	***
11 Mortgage and real estate loans...	*42720	-	-	-	-	*5091	*5854	-	*77	-	31689	***	***
12 Other investments.....	3332213	-	*13821	110678	*21223	68334	168577	136286	55564	155637	149006	***	***
13 Depreciable assets.....	10403055	-	1242922	856213	593639	613685	1779963	626532	1046465	272486	720252	***	***
14 Less: Accumulated depreciation	6350204	-	951430	571781	450784	383253	1065609	416700	580653	163041	434049	***	***
15 Depletable assets.....	*21634	-	*18847	-	*8	-	-	*288	-	-	2491	***	***
16 Less: Accumulated depletion...	*13330	-	*11977	-	*6	-	-	-	-	-	1346	***	***
17 Land.....	222773	-	*3760	*15004	*7241	*7079	28242	*8747	33932	*5855	15445	***	***
18 Intangible assets (Amortizable)...	1167077	-	10739	29125	*755	*16576	60057	*5521	19284	*11311	205484	***	***
19 Less: Accumulated amortization	200559	-	5544	9995	*349	*10360	19235	*3426	6930	*3755	63419	***	***
20 Other assets.....	1870196	-	8669	17200	*6420	9261	50712	*18839	60534	49438	32937	***	***
21 Total liabilities.....	24324968	-	899155	828252	539193	835379	3065432	1421541	2116177	1130400	1979388	***	***
22 Accounts payable.....	2784939	-	27162	22126	*58448	64669	378008	278833	281033	180869	303522	***	***
23 Mort, notes, and bonds under 1 yr	1908890	-	82304	104121	108333	99711	343841	74099	228694	155681	149180	***	***
24 Other current liabilities.....	3931732	-	201537	113625	98469	120951	464985	304131	422452	211588	263769	***	***
25 Loans from stockholders.....	816919	-	341028	*60476	100522	*18257	76492	*46818	*65060	*34345	6857	***	***
26 Mort, notes, bonds, 1 yr or more.	2878665	-	97539	143466	*16175	87306	346412	134802	300950	63543	317297	***	***
27 Other liabilities.....	1894570	-	8856	*101	*50	15191	79400	89336	45601	*16772	128191	***	***
28 Net worth.....	10109253	-	140728	384337	157195	429293	1376295	493522	772388	467602	810572	***	***
29 Capital stock.....	977706	-	68043	87581	13889	21159	154363	104110	127831	23781	98418	***	***
30 Paid-in or capital surplus.....	5368131	-	97720	63019	*8464	*9452	178225	201516	289614	188794	511397	***	***
31 Retained earnings, appropriated.	*284	-	-	-	-	-	*88	-	*194	-	2	***	***
32 Retained earnings-unappropriated	3329922	-	-51371	213551	151368	217573	721327	142086	262687	262558	182280	***	***
33 Retained earnings (S CORP).....	1063803	-	55768	71682	*-3100	207480	458921	86220	*139220	*12003	35607	***	***
34 Less: Cost of treasury stock..	630592	-	*29432	51496	*13425	*26371	136628	*40409	*47159	*19535	17132	***	***
35 Total receipts.....	66693660	309610	9456710	3754489	4166180	4670040	10849083	3744137	5797673	2379199	4173635	***	***
36 Business receipts.....	65326319	305711	9394461	3691196	4156837	4625725	10672242	3652554	5574052	2313987	4058711	***	***
37 Interest.....	270257	*694	10198	8359	6306	2218	17577	13736	10734	13871	19334	***	***
38 Interest on govt. obligations....	6235	-	*1	*86	-	*515	*1000	*58	*740	*45	1280	***	***
39 Rents.....	126495	*252	*79	-	-	*67	*2749	*1714	*12073	*14209	9309	***	***
40 Royalties.....	56001	-	*1	*7832	-	*79	-	-	*29254	-	4556	***	***
41 Net S-T cap gain less net LT loss	*2768	-	-	*148	-	*23	*101	*531	-	328	-	***	***
42 Net L-T cap gain less net ST loss	67041	-	-	*306	*55	*369	*4499	*8584	*993	*240	12630	***	***
43 Net gain, noncapital assets.....	18691	-	*268	*1238	*180	*291	9286	*508	*2028	*144	215	***	***
44 Dividends, domestic corporations.	27898	-	*201	-	-	*719	*2690	*845	*646	*21388	285	***	***
45 Dividends, foreign corporations..	30638	-	-	-	-	-	-	-	-	*3011	4582	***	***
46 Other receipts.....	761317	*2953	51501	45325	2801	40113	138861	65608	167154	11977	62735	***	***
47 Total deductions.....	63630956	269939	8837828	3468301	4044547	4494093	10290503	3532307	5546375	2264514	4051378	***	***
48 Cost of goods.....	27757856	*121013	1955012	641021	1952166	640855	3400539	1677674	2553018	1600079	1899128	***	***
49 Compensation of officers.....	4503438	*19596	1621180	551978	322614	412130	900286	129325	180822	38218	112536	***	***
50 Salaries and wages.....	12705225	*44617	2182539	851232	789687	1411157	2726205	832233	1153405	226416	731551	***	***
51 Repairs.....	277501	*1188	42252	25828	15862	14292	56724	9110	26072	5230	17956	***	***
52 Bad debts.....	89910	*119	*7855	*3232	*4566	*6200	18537	9385	11066	*1000	7479	***	***
53 Rent paid on business property...	1804978	*14239	335022	116588	83181	96660	332230	90459	159272	38766	126123	***	***
54 Taxes paid.....	2269092	*10923	337640	169843	135331	175200	457136	101448	193167	63950	134206	***	***
55 Interest paid.....	561812	*1792	37224	32697	16707	16131	76899	23691	36441	21296	44224	***	***
56 Contributions or gifts.....	28522	*200	1795	2962	*1560	1450	5525	1603	1733	858	2112	***	***
57 Amortization.....	61238	*58	1621	1539	*805	*3326	5948	3183	3687	*830	10047	***	***
58 Depreciation.....	1036783	*5928	130415	96663	57347	82292	196440	57540	89247	23711	67882	***	***
59 Depletion.....	*3392	-	*2425	-	*17	-	-	-	-	-	-	***	***
60 Advertising.....	142484	*936	16811	16112	12995	6871	26057	14019	13454	3257	8183	***	***
61 Pension, prof sh, stock, annuity.	666206	*39	84185	43385	41404	74607	120786	38097	55214	14977	28974	***	***
62 Employee benefit programs.....	1305485	*4368	132207	83387	96285	91464	259007	77631	113647	34073	103625	***	***
63 Net loss, noncapital assets.....	35556	*306	*211	*329	*459	*1921	1994	*1237	11464	*857	4859	***	***
64 Other deductions.....	10381477	*44621	1969432	831505	513560	1459354	1706191	465672	944667	190994	752491	***	***
65 Total receipts less total deducts..	3062704	39671	618883	286188	121634	175947	558581	211831	251299	114686	122258	***	***
Constructive taxable income from													
66 related foreign corporations....	27895	-	-	-	-	-	-	-	*679	*2768	1363	***	***
67 Net income, total.....	3084364	39671	618881	286102	121634	175432	557581	211773	251238	117409	122340	***	***
68 Net income, Form 1120-A.....	24942	-	*21786	-	*3156	-	-	-	-	-	-	***	***
69 Net income, Form 1120-F.....	*20	*20	-	-	-	-	-	-	-	-	-	***	***
70 Net income, Form 1120S.....	1347948	*14959	477507	155459	*74232	131978	270273	107349	*89445	*22696	4051	***	***
71 Statutory special deductions, total	352786	*7107	74002	42550	*3621	*10098	46816	*15086	15284	*41996	21345	***	***
72 Net operating loss deduction....	325241	*7107	73905	42550	*3621	*9594	44751	*14420	*14831	*24886	16751	***	***
73 Dividends received deduction....	27545	-	*97	-	-	*503	*2065	*666	*452	*17110	4594	***	***
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	***	***
75 Income subject to tax.....	1385590	*17605	67372	88094	43781	33357	241142	89337	146509	52716	98256	***	***
76 Income tax before credits, total...	464698	*5906	13413	23535	9904	9711	79960	30932	50428	19295	34524	***	***
77 Regular tax.....	451993	*5899	13412	23535	9904	9711	79683	30703	50190	18067	33783	***	***
78 Personal holding company tax....	1	-	-	-	-	-	-	-	-	-	-	***	***
79 Recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	***	***
80 Alternative minimum tax.....	11426	*7	-	-	-	-	*275	*228	*26	*1188	644	***	***
81 Environmental tax.....	857	-	-	-	-	-	*2	*1	*52	*40	93	***	***
82 Foreign tax credit.....	33157	-	-	-	-	-	*72	*2926	*5698	*1679	756	***	***
83 U.S. Possessions tax credit.....	1628	-	-	-	-	-	10	-	-	1618	-	***	***
84 Nonconventional source fuel credit.	*98	-	*98	-	-	-	-	-	-	-	-	***	***
85 General business credit.....	8731	*10	-	*123	*746	-	*2668	*186	*910	*254	286	***	***
86 Prior year minimum tax credit....	8573	-	-	-	-	*172	*472	*267	*1167	*584	1034	***	***
87 Income tax after credits, total....	412511	*5896	13315	23412	9158	9539	76738	27554	42654	15160	32448	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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.....	28304	*1174	22384	3605	820	*158	*139	***	*8	***	**	**	-
2 Total assets.....	2319915	-	580232	558663	279358	*96913	*233033	***	*93726	***	**	**	-
3 Cash.....	373343	-	127626	113912	40563	*1755	*25116	***	*11326	***	**	**	-
4 Notes and accounts receivable....	367534	-	40580	*56678	*26681	*10224	*29434	***	*31087	***	**	**	-
5 Less: Allowance for bad debts.	*1061	-	-	-	-	-	-	***	-	***	**	**	-
6 Inventories.....	*8514	-	*3514	-	*3790	*211	-	***	*171	***	-	**	-
7 U.S. govt. obligations, total....	*8081	-	-	*129	-	-	*7952	***	-	***	-	-	-
8 Tax-exempt securities.....	102303	-	-	-	-	-	-	***	-	***	-	**	-
9 Other current assets.....	177450	-	28779	33080	*21300	*2727	*7127	***	*40177	***	**	**	-
10 Loans to stockholders.....	166840	-	84855	*37915	*21436	*12803	*9831	***	-	***	-	-	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	***	-	***	-	-	-
12 Other investments.....	347779	-	*52270	148058	*56442	*6889	*39412	***	*19985	***	**	**	-
13 Depreciable assets.....	1717678	-	719883	349735	*326478	*53681	*88750	***	*36057	***	**	**	-
14 Less: Accumulated depreciation	1244919	-	570625	248238	*237706	*36554	*45878	***	*28467	***	**	**	-
15 Depletable assets.....	*317	-	*317	-	-	-	-	***	-	***	-	-	-
16 Less: Accumulated depletion...	*317	-	-	-	-	-	-	***	-	***	-	-	-
17 Land.....	*18612	-	*12139	-	-	-	*2238	***	*2608	***	-	**	-
18 Intangible assets (Amortizable)...	295034	-	140726	*32073	*2335	*42441	*70440	***	-	***	-	**	-
19 Less: Accumulated amortization	153438	-	111627	*9261	*525	*4229	*25930	***	-	***	-	**	-
20 Other assets.....	136165	-	52110	44581	*18564	*6965	*24541	***	*-19218	***	**	**	-
21 Total liabilities.....	2319915	-	580232	558663	279358	*96913	*233033	***	*93726	***	**	**	-
22 Accounts payable.....	117581	-	17011	*2133	*16717	-	*20649	***	*49977	***	**	**	-
23 Mort, notes, and bonds under 1 yr	319816	-	45796	*48539	*65137	*18422	*47317	***	-	***	-	**	-
24 Other current liabilities.....	331385	-	75537	61932	*44508	*2797	*10147	***	*3160	***	**	**	-
25 Loans from stockholders.....	155573	-	83535	*36862	*18736	*5433	*8540	***	-	***	**	**	-
26 Mort, notes, bonds, 1 yr or more.	347677	-	69510	102303	*55054	*54629	*62500	***	-	***	**	**	-
27 Other liabilities.....	57933	-	2839	*2581	*21232	*1	*26866	***	*-94	***	-	**	-
28 Net worth.....	989950	-	286004	304313	57974	*15632	*57014	***	*40683	***	**	**	-
29 Capital stock.....	111384	-	29267	39254	21617	*12235	*3658	***	*885	***	**	**	-
30 Paid-in or capital surplus.....	279508	-	61146	*42692	*77479	*9930	*43136	***	*1057	***	**	**	-
31 Retained earnings, appropriated.	*73	-	*73	-	-	-	-	***	-	***	-	-	-
32 Retained earnings-unappropriated	435698	-	53080	154261	*29220	*-4813	*23797	***	*156	***	**	**	-
33 Retained earnings (S CORP).....	234157	-	152496	*107595	*-62751	*10277	*-12044	***	*38584	***	-	-	-
34 Less: Cost of treasury stock..	70870	-	*10058	*39489	*7591	*11997	*1532	***	-	***	-	**	-
35 Total receipts.....	10002745	*188006	3231863	2599520	1722827	*304009	*658555	***	*24525	***	**	**	-
36 Business receipts.....	9710011	*174573	3100713	2549999	1713027	*303737	*644687	***	*23518	***	**	**	-
37 Interest.....	35756	*219	2157	13018	*2738	-	*4148	***	-	***	**	**	-
38 Interest on govt. obligations....	*25375	-	*87	-	-	-	-	***	*732	***	-	**	-
39 Rents.....	7950	-	*4401	*2498	*34	-	*131	***	-	***	-	**	-
40 Royalties.....	-	-	-	-	-	-	-	***	-	***	-	**	-
41 Net S-T cap gain less net LT loss	*2921	-	-	*224	-	-	-	***	-	***	-	**	-
42 Net L-T cap gain less net ST loss	*8022	-	-	*7356	-	-	-	***	-	***	**	**	-
43 Net gain, noncapital assets.....	*4469	-	*1437	-	*371	-	*2661	***	-	***	-	**	-
44 Dividends, domestic corporations..	*1085	-	*174	*578	*7	-	*112	***	-	***	-	**	-
45 Dividends, foreign corporations..	420	-	-	-	-	-	-	***	-	***	-	**	-
46 Other receipts.....	206737	*13215	122894	25848	*6651	*272	*6815	***	*275	***	-	**	-
47 Total deductions.....	9203633	*181714	2740139	2483808	1685518	*270106	*636207	***	*22192	***	**	**	-
48 Cost of goods.....	1429761	-	159594	*146475	*380251	*13372	*3584	***	*1432	***	-	**	-
49 Compensation of officers.....	1984339	*22489	691676	706356	*364616	*41726	*137413	***	*3032	***	**	**	-
50 Salaries and wages.....	2445803	*75000	648615	809204	*423081	*120681	*225055	***	*2825	***	**	**	-
51 Repairs.....	60309	*1676	20701	22471	*3718	*2485	*4039	***	*48	***	**	**	-
52 Bad debts.....	11152	*32	*1771	*2558	-	*122	*5030	***	*27	***	**	**	-
53 Rent paid on business property...	502979	*11999	235758	122317	*54578	*13712	*41536	***	*257	***	**	**	-
54 Taxes paid.....	491377	*9132	150548	113412	84631	*13304	*26823	***	*597	***	**	**	-
55 Interest paid.....	80719	*10	27303	18252	*13590	*6271	*8829	***	*28	***	**	**	-
56 Contributions or gifts.....	2479	*6	*554	*1081	*112	-	*347	***	-	***	**	**	-
57 Amortization.....	21747	-	11089	*3061	*263	*1456	*5698	***	-	***	-	**	-
58 Depreciation.....	144078	*3637	48756	31084	*25537	*6220	*10715	***	*636	***	**	**	-
59 Depletion.....	*5	-	-	-	-	-	*5	***	-	***	-	-	-
60 Advertising.....	41335	*1532	19187	9359	*3836	*1179	*1986	***	*1	***	**	**	-
61 Pension, prof sh, stock, annuity.	122872	-	30929	40786	*26553	-	*14591	***	*104	***	**	**	-
62 Employee benefit programs.....	265837	*8294	67107	88742	*70579	*5284	*12739	***	-	***	**	**	-
63 Net loss, noncapital assets.....	*1310	-	*34	*944	-	-	-	***	-	***	**	**	-
64 Other deductions.....	1597531	*47906	626516	367705	234174	*44294	*137818	***	*13203	***	**	**	-
65 Total receipts less total deducts..	799112	*6293	491724	115713	37309	*33902	*22348	***	*2333	***	**	**	-
Constructive taxable income from	-	-	-	-	-	-	-	***	-	***	-	-	-
66 related foreign corporations.....	-	-	-	-	-	-	-	***	-	***	-	-	-
67 Net income, total.....	773738	*6293	491637	115713	37309	*33902	*22348	***	*1601	***	**	**	-
68 Net income, Form 1120-A.....	4727	-	4727	-	-	-	-	***	-	***	-	-	-
69 Net income, Form 1120-F.....	-	-	-	-	-	-	-	***	-	***	-	-	-
70 Net income, Form 1120S.....	622309	*4514	450479	*87735	*35258	*33550	*9273	***	*1500	***	-	-	-
71 Statutory special deductions, total	40022	*294	18754	12018	*8	*352	*7134	***	-	***	-	**	-
72 Net operating loss deduction....	39287	*294	18632	11624	*3	*352	*7056	***	-	***	-	**	-
73 Dividends received deduction....	*735	-	*122	*394	*5	-	*79	***	-	***	-	**	-
74 Public utility div paid deduction	-	-	-	-	-	-	-	***	-	***	-	-	-
75 Income subject to tax.....	111407	*1485	22404	*15959	*2044	-	*5941	***	*101	***	**	**	-
76 Income tax before credits, total...	36702	*519	6637	*5104	*471	-	*1715	***	*15	***	**	**	-
77 Regular tax.....	36396	*519	6426	*5104	*471	-	*1715	***	-	***	-	**	-
78 Personal holding company tax....	-	-	-	-	-	-	-	***	-	***	-	-	-
79 Recapture taxes.....	-	-	-	-	-	-	-	***	-	***	-	-	-
80 Alternative minimum tax.....	*214	-	*210	-	-	-	-	***	-	***	-	-	-
81 Environmental tax.....	92	-	-	-	-	-	-	***	-	***	**	**	-
82 Foreign tax credit.....	*78	-	-	*13	-	-	*2	***	-	***	-	**	-
83 U.S. Possessions tax credit.....	-	-	-	-	-	-	-	***	-	***	-	-	-
84 Nonconventional source fuel credit.	-	-	-	-	-	-	-	***	-	***	-	**	-
85 General business credit.....	*655	-	-	*580	-	-	-	***	-	***	-	**	-
86 Prior year minimum tax credit....	*107	-	-	*100	-	-	-	***	-	***	-	**	-
87 Income tax after credits, total....	35861	*519	6637	*4411	*471	-	*1713	***	*15	***	**	**	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, 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	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.....	116242	5273	83487	14342	6920	3196	2331	346	233	69	19	17	9
2 Total assets.....	31294321	-	2010994	2220740	2450906	2246579	4402619	2284426	3363276	2373683	1275186	2687467	5978445
3 Cash.....	5014840	-	749692	519501	612263	637472	705453	262755	503696	316300	277400	196824	233484
4 Notes and accounts receivable....	7743773	-	96556	348996	417242	473645	1041756	609614	826457	727076	307861	920050	1974521
5 Less: Allowance for bad debts.....	98869	-	*670	-	-	*100	11981	*6031	15485	22053	4722	19674	18153
6 Inventories.....	1665351	-	77920	85385	205205	90213	290418	77653	270037	99320	9485	34800	424914
7 U.S. govt. obligations, total....	148527	-	-	*13671	*883	*6855	*18691	*5771	*19951	*37970	41614	3122	-
8 Tax-exempt securities.....	127889	-	*4227	*23215	-	-	*35736	-	*37688	20188	-	6835	-
9 Other current assets.....	3228051	-	62887	109744	145813	100196	292448	125614	425915	171339	119578	231840	1442677
10 Loans to stockholders.....	827919	-	229993	237858	74576	50032	122137	*18928	11912	*33836	20418	28228	-
11 Mortgage and real estate loans....	117206	-	*454	*12183	*2779	*1014	*2001	*92238	*6009	*103	-	-	426
12 Other investments.....	3611447	-	93510	134579	141989	291442	662593	366711	280049	332492	137507	494356	676221
13 Depreciable assets.....	12805745	-	1911525	1490055	1494327	1077750	1961460	770366	1501443	659629	381726	755025	802439
14 Less: Accumulated depreciation	7103231	-	1383832	891245	844664	585174	1004326	363733	734032	313164	188262	358380	436418
15 Depletable assets.....	28017	-	*18080	*6414	-	-	*5	*509	*3009	-	-	-	-
16 Less: Accumulated depletion....	10659	-	*4064	*6293	-	-	-	*302	-	-	-	-	-
17 Land.....	567646	-	*390	*23970	87035	*37481	87582	139071	47304	36764	3312	95866	8871
18 Intangible assets (Amortizable)...	1547195	-	79702	32791	110242	68539	106550	111364	172857	129503	131956	297870	305820
19 Less: Accumulated amortization	418555	-	32795	20991	40506	20237	35002	36058	55856	63072	39742	56778	17519
20 Other assets.....	1492029	-	107420	100908	43723	17452	127097	109957	62320	207452	77056	57483	581162
21 Total liabilities.....	31294321	-	2010994	2220740	2450906	2246579	4402619	2284426	3363276	2373683	1275186	2687467	5978445
22 Accounts payable.....	4260208	-	147998	224415	245219	338546	750032	230727	354192	311961	194709	414364	1048045
23 Mort, notes, and bonds under 1 yr	3725225	-	260066	162038	315479	113896	474261	196834	336952	146423	51628	356794	1310854
24 Other current liabilities.....	3873196	-	302960	315133	221464	301366	558360	343601	602053	182963	175484	312373	557438
25 Loans from stockholders.....	1577094	-	450575	176056	256613	97307	331810	36091	96470	*79480	52625	67	-
26 Mort, notes, bonds, 1 yr or more.	5167197	-	385670	363377	474121	313042	637904	368090	650214	433736	189732	452307	899005
27 Other liabilities.....	2011119	-	88024	45268	51861	45735	184411	97206	144237	228841	199363	128202	797969
28 Net worth.....	10680284	-	375701	934454	886149	1036685	1465840	1011876	1179157	990279	411646	1023362	1365133
29 Capital stock.....	1914493	-	276223	146115	144639	112612	201848	235192	212923	310564	45253	162621	66503
30 Paid-in or capital surplus.....	4563103	-	266572	141018	115863	143298	471206	395294	526541	381387	579707	690251	851967
31 Retained earnings, appropriated.	75819	-	*1352	-	-	-	*5409	*23433	-	-	-	-	45626
32 Retained earnings-unappropriated	2256812	-	-90181	361327	440620	369830	245930	-10227	114479	130336	1922	83157	609620
33 Retained earnings (S CORP).....	2780809	-	-48573	318434	306554	446957	601290	380689	402803	*196997	88286	87371	-
34 Less: Cost of treasury stock...	910752	-	29692	32440	121526	*36013	59843	*12504	77588	*29005	303522	37	208582
35 Total receipts.....	74917850	1132391	17130220	9699621	9277600	6095782	8342166	3871318	7200656	2911202	1600333	2267720	5388841
36 Business receipts.....	72713384	873784	16953309	9611101	9129298	6009329	8024857	3738201	6960255	2720867	1535871	2144578	5011932
37 Interest.....	413534	31078	13018	17417	18174	14973	43799	5755	30002	35043	13013	66896	124366
38 Interest on govt. obligations....	18206	-	*555	*1090	*2507	*1109	*2326	*87	3574	*2280	247	4084	346
39 Rents.....	53724	207	-	*4480	*4586	*5555	*3392	*5166	10831	*1108	1381	7815	9202
40 Royalties.....	88169	2422	*2	-	-	*53	*37968	*1271	*11487	*29069	4216	446	1233
41 Net S-T cap gain less net LT loss	23279	-	*7507	*4648	*666	*1011	*7273	-	*68	*1010	44	330	722
42 Net L-T cap gain less net ST loss	215361	*10585	8700	*7861	*3849	*5891	*26643	*35039	20305	*16917	4888	2481	72203
43 Net gain, noncapital assets.....	249596	166516	*15974	6859	*269	*4871	32145	5447	4151	*381	1681	2950	8352
44 Dividends, domestic corporations.	24201	10845	*586	*1669	*235	*3727	*1473	*1396	*229	*1282	13	256	2489
45 Dividends, foreign corporations..	28187	-	-	-	-	-	*3586	*324	*167	*383	2226	942	20559
46 Other receipts.....	1090210	36954	130570	44495	118017	49264	158710	78632	159585	102861	36754	36941	137436
47 Total deductions.....	68982607	839546	15368866	9033705	8667198	5587331	7735530	3582296	6836787	2596128	1453083	2138505	5143631
48 Cost of goods.....	2151592	219683	4247518	2129283	3252144	2283673	3116810	1790672	3166413	1096708	530621	6026203	3474164
49 Compensation of officers.....	6230175	57533	2388413	1280804	948932	478511	552361	107394	154203	80677	115079	31739	34493
50 Salaries and wages.....	12956068	170236	2243488	2123633	1619641	879873	1704797	573912	1610825	500144	353309	583196	593013
51 Repairs.....	549143	6472	104021	76469	59971	33409	56485	135043	28891	14164	8313	18841	7063
52 Bad debts.....	128391	*7912	10450	*8277	17419	7820	23937	6086	11377	23406	1131	7959	2619
53 Rent paid on business property...	2188505	42866	610848	339678	274392	177262	179105	92518	143215	77005	57603	85279	108735
54 Taxes paid.....	2356825	33402	697014	348902	256352	140658	226581	131862	220777	84223	35552	60011	121491
55 Interest paid.....	740431	13662	59952	47266	73413	38588	98100	27364	76191	75872	29136	69084	131801
56 Contributions or gifts.....	22876	*313	5348	2313	2663	1488	3760	569	1905	361	472	1958	1726
57 Amortization.....	146061	2211	7069	5999	19809	9726	16593	1816	16519	27566	10834	9844	18075
58 Depreciation.....	1267594	19528	202357	172149	142356	113540	183857	57952	133738	52206	55386	73432	61093
59 Depletion.....	5835	-	-	-	-	-	*5659	-	*71	-	-	-	105
60 Advertising.....	586144	9037	164162	71001	64861	96611	42003	17348	81007	9100	7763	7685	15566
61 Pension, prof sh, stock, annuity.	719657	*9923	197683	84894	66077	43452	76180	13750	82588	26827	15405	20264	82614
62 Employee benefit programs.....	980958	21931	131576	139866	68871	62371	116731	69297	143067	50401	35268	33519	108061
63 Net loss, noncapital assets.....	25036	104	*1024	-	*351	*990	5584	*355	3450	1162	547	427	11042
64 Other deductions.....	13927316	224733	4297943	2019434	1799947	1219359	1326988	556360	962548	476306	196664	475065	371970
65 Total receipts less total deducts..	5935243	292846	1761353	665916	610402	508451	606636	289021	363870	315074	147250	129215	245210
Constructive taxable income from													
66 related foreign corporations.....	29065	-	-	-	-	-	-	-	*1685	*546	7482	825	18527
67 Net income, total.....	5946101	292846	1760798	664825	607895	507342	604310	288934	361980	313340	154485	125956	263392
68 Net income, Form 1120-A.....	55142	*135	23430	31577	-	-	-	-	-	-	-	-	-
69 Net income, Form 1120-F.....	14858	14858	-	-	-	-	-	-	-	-	-	-	-
70 Net income, Form 1120S.....	3731749	75495	1486059	431281	429613	387104	348347	174722	189848	132610	59586	17083	-
71 Statutory special deductions, total	624173	138680	109398	62005	47749	34600	72808	24426	72807	21833	3036	25995	10836
72 Net operating loss deduction....	601104	131089	108988	61268	47575	31439	68204	*22994	72479	*21261	3027	24905	7874
73 Dividends received deduction....	23069	7591	*410	*737	*174	*3161	4603	*1432	*328	*572	9	1090	2962
74 Public utility div paid deduction	-	-	-	-	-	-	-	-	-	-	-	-	-
75 Income subject to tax.....	1591301	78670	165341	171539	130533	85919	183155	89786	99325	158896	91862	83718	252556
76 Income tax before credits, total...	473981	29203	29172	34490	28124	21646	57580	30422	35944	55332	32016	29914	90135
77 Regular tax.....	463121	26241	29809	34490	27979	21524	55766	30255	33799	54537	31860	28865	87995
78 Personal holding company tax....	-	-	-	-	-	-	-	-	-	-	-	-	-
79 Recapture taxes.....	5	-	-	-	-	-	5	-	-	-	-	-	-
80 Alternative minimum tax.....	10053	2221	*17	-	*145	*120	*1804	*166	2106	*654	54	940	1825
81 Environmental tax.....	766	*52	-	-	-	-	*2	*5	*38	141	102	110	315
82 Foreign tax credit.....	23885	*610	*213	-	-	-	*47	-	-	*5552	4710	740	12013
83 U.S. Possessions tax credit.....	676	-	-	-	-	-	106	90	480	-	-	-	-
84 Nonconventional source fuel credit.	*69	-	-	-	-	-	*69	-	-	-	-	-	-
85 General business credit.....	8506	1109	-	*24	*1101	*580	*806	*969	*1355</				

Form 1120S
Returns with
and without
net income

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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	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 or more
1 Number of returns.....	2153119	143353	1221747	317802	184070	121047	131973	19517	9949	2462	820	379
2 Total assets.....	1017592855	-	35645271	51246056	64934749	85505693	280698695	133800090	147978255	84952011	55866236	76965800
3 Cash.....	96692242	-	8455880	7789024	8534011	9833928	26584248	11523911	10836053	5803802	3392441	3938942
4 Notes and accounts receivable....	196952906	-	3321528	6255945	8958931	13980020	53390636	29249670	34380247	20653076	12193821	14569033
5 Less: Allowance for bad debts.....	2861534	-	20269	28730	52163	219613	605004	448139	560264	352219	207815	367319
6 Inventories.....	194348354	-	4182281	7447669	9119061	12533469	53299340	32241308	35018289	17618109	10939604	11949223
7 U.S. govt. obligations, total....	6669174	-	*7210	*46432	*130232	217874	1066923	770889	820361	835002	677600	2096651
8 Tax-exempt securities.....	3541580	-	16090	*6607	139706	138057	743607	402688	1106482	500589	240990	246764
9 Other current assets.....	54630365	-	1352098	2136430	3234613	4541263	14797940	7055326	7867703	4982318	3720504	4942171
10 Loans to stockholders.....	19545365	-	2110742	2378521	2164376	2271140	4879209	1757096	1784120	911860	867512	420790
11 Mortgage and real estate loans...	11359087	-	213673	515755	*857480	1409300	2846420	1078417	1540388	1053566	689490	1154598
12 Other investments.....	77117325	-	1137525	2105170	3229167	4435028	18106023	8227874	11439979	8216625	6718216	13501716
13 Depreciable assets.....	563246129	-	39546789	41679010	45410241	53308314	153017209	64473419	69164116	38075522	24422295	34149214
14 Less: Accumulated depreciation	298317297	-	27843743	25157981	25184377	27632222	77749656	32520098	35691085	19323330	12015422	15199383
15 Depletable assets.....	5236309	-	156643	286501	174670	471813	1230922	356554	892706	388098	681809	596593
16 Less: Accumulated depletion...	2283920	-	44132	179192	*98291	266553	525946	148661	415983	96073	306870	202220
17 Land.....	51115383	-	887758	2568087	4890508	6903394	19011422	5546761	5203098	2460888	1579928	2063538
18 Intangible assets (Amortizable)...	28699312	-	2546270	3497587	2628823	2485947	7287513	2595342	3258042	1569028	1026527	1804233
19 Less: Accumulated amortization	12374980	-	1263884	1540617	1169478	948483	3102498	1031262	1792524	626741	402435	497059
20 Other assets.....	24277056	-	882811	1439838	1967240	2043018	6420385	2668994	3126526	2281889	1648040	1798313
21 Total liabilities.....	1017592855	-	35645271	51246056	64934749	85505693	280698695	133800090	147978255	84952011	55866236	76965800
22 Accounts payable.....	133214312	-	4775367	5856183	7615114	10679768	35392671	17659533	20813233	12739932	7550467	10132045
23 Mort, notes, and bonds under 1 yr	144396625	-	4123238	5565300	6280959	8258396	40384424	25187036	25773627	12773177	7411091	8639377
24 Other current liabilities.....	84175759	-	3817505	3974075	4448692	6030870	20884831	11668966	12561963	6902817	5274943	8611098
25 Loans from stockholders.....	116981395	-	22049931	15211999	13594419	14669416	31480692	7978811	6725865	2814322	1533239	922702
26 Mort, notes, bonds, 1 yr or more.	220462442	-	7824508	12273243	16847577	21383918	65968704	25862766	26778864	15850569	10901991	16770301
27 Other liabilities.....	26368951	-	1005969	1290624	1448994	1974745	7229898	3283939	3388868	2105122	1493520	3147272
28 Net worth.....	291993371	-	-7951246	7074634	14698993	22508580	79357476	42159039	51935834	31766072	21700985	28743005
29 Capital stock.....	49111227	-	7650849	6148492	6302712	6602728	12551178	4080457	2922055	1353095	803213	696448
30 Paid-in or capital surplus.....	99298966	-	9904890	8242321	8730952	10431317	29508810	10007705	10728108	5418660	3048154	3278050
31 Retained earnings-unappropriated	160217456	-	-24287410	-6322186	1011357	7058917	42297646	30231399	40307527	25904559	18277327	25737913
32 Less: Cost of treasury stock...	16634278	-	1219575	993994	1346028	1584384	5000158	2160521	2021856	910242	428114	969406
33 Total receipts.....	2405073461	22668936	227047343	169468986	159970020	182490541	610586543	310926324	340638811	170206987	98100812	112968157
34 Business receipts.....	2366453853	21331933	223614208	167014791	157853226	179771433	601163049	306251531	335650421	167041969	96377458	110383832
35 Interest on govt. obligations....	612389	3977	2117	4608	22714	19251	116935	77245	141819	80688	56289	86745
36 Net gain, noncapital assets.....	4811274	658369	430386	323745	270556	311668	1056283	406578	435416	308542	176844	328888
37 Other receipts.....	33195945	674657	3000632	2125843	1823523	2388190	8250276	4190970	4411155	2775787	1490220	2064693
38 Total deductions.....	2327562043	234302256	216625535	163755397	154808959	176507166	593424245	302061595	329891325	164343491	94223045	108491028
39 Cost of goods sold.....	1558014880	11877265	87424267	85469183	87609816	106352362	412767053	231480357	255810414	126498057	72197868	80528239
40 Compensation of officers.....	88534774	1206448	22244848	11684329	8638911	8314291	19191536	6607670	5849137	2508623	1237968	1051013
41 Salaries and wages.....	214023087	2350645	31254214	20615171	18651766	19976816	52304341	21238033	22164325	11344238	6251210	7872327
42 Repairs.....	14923736	165989	2029559	1589512	1445484	1468324	3820007	1334698	1337648	700211	399154	633150
43 Bad debts.....	4904519	205925	287791	385436	333527	472708	1269145	601723	566680	369208	195206	217171
44 Rent paid on business property...	48007962	766618	10369106	6396178	4788810	4478073	10546224	3205655	3497249	1598967	1070854	1290227
45 Taxes paid.....	50605800	684051	7364392	5098463	4407068	4524059	12388413	5178578	5085777	2692636	1437757	1744606
46 Interest paid.....	27807346	534479	1535789	1699879	1854588	2286541	7431413	3466074	3678211	2042195	1330972	1947203
47 Amortization.....	3070907	104512	253241	323417	224020	207027	683022	283036	357620	196185	160497	278329
48 Depreciation.....	41283783	425562	3163650	3030709	3026420	3476549	10357306	4762918	5166455	2928952	1955824	2989440
49 Depletion.....	255183	*5479	*2248	*5446	*8290	*3827	29707	51865	49938	66947	17090	14345
50 Advertising.....	23417922	319516	3041520	1817889	1765084	1815905	4914602	2732277	2921385	1659145	1146669	1283929
51 Pension, prof sh, stock, annuity.	7857924	77296	1481842	587114	552857	526799	1784018	822710	883435	489063	273692	379100
52 Employee benefit programs.....	16759491	134358	1280471	963551	1083092	1492115	4317236	2085914	2336841	1312821	766137	986957
53 Net loss, noncapital assets.....	525930	109296	109095	27596	14452	55771	86730	29774	56958	25566	7668	3024
54 Other deductions.....	227568799	4462814	44783502	24061524	20404772	21056002	51533493	18180313	20129253	9910676	5774480	7271969
55 Total receipts less total deducts..	77511418	-761319	10421807	5713589	5161061	5983375	17162298	8864729	10747486	5863496	3877767	4477129
Total 1120S corporation net												
56 income (less deficit).....	99128672	2347096	11512453	6807618	6298207	7661449	22232016	10591591	12994913	7412306	5200957	6070067
57 1120S corporation net income.....	134958619	5109599	18906174	10699426	10051640	11192748	30031056	13130470	14937353	8514814	5807681	6577658
58 1120S corporation deficit.....	35829947	2762503	7393722	3891808	3753433	3531299	7799041	2538879	1942440	1102508	606724	507590
Net income (less deficit) from												
59 a trade or business.....	76899029	-765297	10419691	5708981	5138346	5964124	17045363	8787484	10605666	5782807	3821479	4390384
60 Net income.....	115087307	2041567	17937512	9700578	8969052	9622426	25332120	11575473	12917288	7143069	4609137	5239084
61 Deficit.....	38188278	2806864	7517821	3991597	3830706	3658302	8286757	2787989	2311622	1360262	787659	848699
Portfolio income (less deficit)												
62 distributed to shareholders:.....	19145525	3053974	925888	846722	776364	1185861	4236500	1593740	2158430	1467173	1360475	1540397
63 Dividend income.....	936893	8823	39875	38441	49968	108412	243223	115274	97686	72908	48957	113325
64 Interest income.....	7672052	195315	289456	286888	414092	603709	2014460	902912	1081550	692013	522501	669156
65 Royalty income (less loss).....	510708	*383	*27251	*2680	27363	53371	157307	46116	78342	15566	79281	23048
66 Net S-T capital gain (less loss).	874524	-56404	90124	174804	23024	42194	98656	119918	201574	67792	53342	59500
67 Net L-T capital gain (less loss).	9010772	2905702	473270	343022	259487	328264	1687744	404437	681053	601379	651640	674774
68 Other portfolio income (net)....	140576	*155	*5913	*886	*2428	49911	35111	5083	18226	17515	4755	594
Real estate rental net income												
69 (less deficit).....	2287046	39355	97154	192137	280258	442966	746202	140062	177940	115543	-6402	61831
70 Net income.....	4285458	313718	246497	350556	491548	678727	1287890	298357	286001	183000	52872	96291
71 Deficit.....	1998412	274363	149343	158419	211290	235761	541688	158295	108061	67457	59274	34461
Net income (less deficit) from												
72 other rental activity.....	797072	19064	69719	59777	103239	68497	203950	70305	52876	46783	25405	77455
73 Net income.....	1031811	21384	75953	67560	109720	98079	295812	99334	85878	60734	37069	80289
74 Deficit.....	234740	*2321	*6233	*7783	*6480	29581	91863	29028	33002	13951	11664	2833
75 Income tax, total.....	1732											

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 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 or more
1 Number of returns.....	72085	5206	32770	12504	10099	6140	4833	293	157	62	13	8
2 Total assets.....	28911652	-	1067415	1936455	3690747	4323530	9248426	2110700	2254682	2054995	868195	1356507
3 Cash.....	2344049	-	202853	274432	378982	297108	545013	226240	142390	141988	48580	86462
4 Notes and accounts receivable....	2650775	-	63161	100267	241847	337519	676407	428999	239285	190918	212080	160292
5 Less: Allowance for bad debts.....	6651	-	*6	-	*1415	*1579	*680	*791	*609	*100	104	1368
6 Inventories.....	2017054	-	48861	51111	214459	229676	742942	207512	151747	151740	67543	151462
7 U.S. govt. obligations, total....	71425	-	*1545	-	*40963	*7078	*17651	-	-	*2382	1805	-
8 Tax-exempt securities.....	162526	-	*13	*1029	-	*21491	*42310	-	*57017	*40666	-	-
9 Other current assets.....	874731	-	22705	18313	118397	112314	273416	58830	47676	164325	3470	55286
10 Loans to stockholders.....	645533	-	20134	78639	132595	109854	197607	*20544	*23791	26579	24670	11121
11 Mortgage and real estate loans....	338851	-	*5568	*12006	*67852	*24559	172541	*10183	*9008	*28033	-	9101
12 Other investments.....	2409858	-	*33121	*45198	225827	146347	745484	129277	285472	384217	126025	288891
13 Depreciable assets.....	25822406	-	1882729	3156138	3783124	3910825	7437133	1452913	1433802	1481582	398974	885185
14 Less: Accumulated depreciation	15753287	-	1390480	2275785	2581690	2449914	4175897	746355	672482	864804	160450	435431
15 Depletable assets.....	244207	-	*1922	*1040	*3345	*9736	*85614	-	*35696	-	16854	-
16 Less: Accumulated depletion....	66189	-	*47	*367	-	*36549	*19226	-	*8263	-	1737	-
17 Land.....	6140296	-	153981	346958	981695	1321989	2228148	263187	450976	187148	96869	109346
18 Intangible assets (Amortizable)..	285546	-	7018	70267	49874	31332	55680	*6547	22768	3725	7354	30980
19 Less: Accumulated amortization	60197	-	3089	11088	8118	7707	14314	*5733	6192	1690	1152	1113
20 Other assets.....	790720	-	17425	68297	43010	169452	238598	59346	42600	118285	27415	6292
21 Total liabilities.....	28911652	-	1067415	1936455	3690747	4323530	9248426	2110700	2254682	2054995	868195	1356507
22 Accounts payable.....	1406536	-	52950	63676	183183	138930	434472	162426	108244	81596	123073	57935
23 Mort, notes, and bonds under 1 yr	4070454	-	149684	375572	477650	450635	1043560	432070	220747	327418	171507	421612
24 Other current liabilities.....	1072487	-	123197	61911	76499	147921	245819	102635	75234	164463	4903	69904
25 Loans from stockholders.....	7574576	-	951875	1089914	894931	1305917	2562147	313697	239370	149162	56487	11074
26 Mort, notes, bonds, 1 yr or more.	7469948	-	401805	529655	835642	900815	2478907	469512	780137	495490	245476	332508
27 Other liabilities.....	874001	-	106824	*83369	52533	36568	445725	*58663	*28484	15234	6161	40441
28 Net worth.....	6443652	-	-718922	-267642	1170309	1342743	2037797	571668	802466	821632	260588	422982
29 Capital stock.....	4028486	-	399723	496614	751412	977919	1070686	80409	156161	33527	60908	1127
30 Paid-in or capital surplus.....	7351884	-	312324	699242	1039063	958187	3304538	275780	410125	128260	197127	27238
31 Retained earnings-unappropriated	-4152313	-	-1330065	-1356033	-480552	-529696	-2106986	258744	286006	689729	2553	413351
32 Less: Cost of treasury stock....	784405	-	*100904	*107465	139614	*64302	230442	*43234	*49827	*29884	-	18734
33 Total receipts.....	40130194	401799	3558905	3683743	5179873	5843497	9442215	3325085	2175822	2572348	1379592	2567314
34 Business receipts.....	38098929	264398	3205618	3421606	4949534	5644864	8910362	3250049	2044343	2501327	1376793	2530034
35 Interest on govt. obligations....	18148	-	-	*19	*869	*2712	4021	*1445	*2331	*4253	-	2499
36 Net gain, noncapital assets.....	356652	*19748	*49066	58489	49573	47780	53674	46089	7400	20713	441	3680
37 Other receipts.....	1656464	*117653	304221	203629	179897	148140	474158	27502	121748	46055	2358	31102
38 Total deductions.....	40146168	427807	3435134	3645681	5119787	5864767	9833439	3256029	2142797	2520329	1378389	2522010
39 Cost of goods sold.....	20383176	*21592	821499	1601604	2410878	2878316	5072119	2243398	1039143	1401896	993756	1898975
40 Compensation of officers.....	1128057	*536	312128	157708	133882	188170	198797	58210	28890	27920	2620	19196
41 Salaries and wages.....	3346546	*26613	547276	220782	493859	377677	860374	229200	106200	242673	52987	188906
42 Repairs.....	935948	*8894	121989	125124	151017	163708	220997	41686	28642	39921	6548	27422
43 Bad debts.....	79705	-	*757	*898	*4743	*26755	40153	*2397	*424	*1472	1790	316
44 Rent paid on business property...	1379237	*63638	312876	138120	201560	217373	310532	19584	39028	41327	5384	29814
45 Taxes paid.....	906629	19118	113687	98703	131131	136387	236630	45586	31855	61126	8627	23778
46 Interest paid.....	1083263	*117937	66250	108911	112537	130494	302811	58710	69173	55322	26168	34951
47 Amortization.....	40358	*26	728	2487	3042	2483	5410	*1095	22403	747	593	1345
48 Depreciation.....	1804820	*18844	141025	205053	243249	291571	519576	90705	90328	100677	37440	66352
49 Depletion.....	*7027	-	-	-	*40	-	*605	-	-	*34	-	6348
50 Advertising.....	122007	*1208	16328	14190	10995	11251	21520	23019	3027	8898	800	10772
51 Pension, prof sh, stock, annuity.	65467	-	*2408	-	*2840	*6022	17005	*19448	*2566	11720	774	2684
52 Employee benefit programs.....	204610	-	11786	10604	17365	20899	64230	7391	5140	14341	2873	49981
53 Net loss, noncapital assets.....	36212	-	*212	*13820	*2603	*1080	*5939	*164	*12380	*11	4	-
54 Other deductions.....	8623106	149403	966183	947677	1200046	1412581	1956739	415437	663599	512245	238026	161171
55 Total receipts less total deducts..	-15975	-26008	123772	38062	60086	-21270	-391224	69056	33024	52019	1203	45305
Total 1120S corporation net												
56 income (less deficit).....	483613	69943	117965	63113	117407	30912	-227189	89935	63285	92623	8831	56788
57 1120S corporation net income....	2630822	95962	386614	300532	387376	357119	543808	177490	117730	152324	49240	62627
58 1120S corporation deficit.....	2147209	*26019	268649	237419	269969	326207	779097	87555	54445	59701	40409	5839
Net income (less deficit) from												
59 a trade or business.....	-34123	-26008	123772	38043	59217	-23982	-395245	67611	30694	47766	1203	42806
60 Net income.....	2296664	*33941	388234	279964	338240	324859	450923	165040	95237	125070	45295	49860
61 Deficit.....	2330787	59949	264463	241920	279023	348841	846168	97429	64543	77304	44092	7054
Portfolio income (less deficit)												
62 distributed to shareholders.....	451802	*94015	6152	19238	48741	43132	132171	22395	25999	40060	6890	13009
63 Dividend income.....	24273	*2654	*19	*857	2548	3223	6546	*229	4530	3274	289	103
64 Interest income.....	222511	*1966	4939	14461	17005	28712	71633	19250	17642	33279	5670	7955
65 Royalty income (less loss).....	23146	-	-	993	*3901	-	16414	-	*1527	-	282	29
66 Net S-T capital gain (less loss)..	4705	-	-	*-226	*844	*1725	*1564	*39	*579	*141	-	38
67 Net L-T capital gain (less loss).	175241	*89396	*1195	*3092	24444	9449	34809	*2812	1682	2771	710	4883
68 Other portfolio income (net).....	*1926	-	-	*59	-	*24	*1205	*65	*39	*594	-61	-
Real estate rental net income												
69 (less deficit).....	-47951	6	*-11959	*4259	4084	9743	31685	*-20	6593	4158	-61	-538
70 Net income.....	84310	6	*6675	*8493	7672	10653	36596	*425	*8735	4158	3	894
71 Deficit.....	36360	-	*18634	*4234	*3588	*910	*4911	*445	*2143	-	64	1432
Net income (less deficit) from												
72 other rental activity.....	17984	*1929	-	*1573	*5364	*2020	4199	*-51	-	*639	798	1512
73 Net income.....	19870	*1929	-	*1573	*5364	*2020	5969	*5	-	*639	798	1573
74 Deficit.....	*1887	-	-	-	-	-	*1769	*56	-	-	-	61
75 Income tax, total.....	*8913	-	*1632	-	*0	*7152	*128	-	-	*1	-	-
76 Built-in gains tax.....	8829	-	1632	-	-0	7152	44	-	-	1	-	-
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax....	84	-	-	-	-	-	84	-	-	-	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 20 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 or more
1 Number of returns.....	14794	*62	7567	2575	1002	1472	1582	323	150	41	15	5
2 Total assets.....	15350694	-	251210	399718	357433	1125794	3297951	2424158	2238290	1376378	1040980	2838782
3 Cash.....	1768220	-	83577	63783	357433	138515	472733	386311	220842	169733	97853	68464
4 Notes and accounts receivable....	1938836	-	*5402	*87920	*74392	209996	462110	418965	282517	165020	102281	130232
5 Less: Allowance for bad debts.....	17415	-	-	-	-	-	*2849	*4509	*393	*5522	2950	1192
6 Inventories.....	527150	-	*7550	*21528	*32995	*33575	79340	85708	159768	*34129	47468	25090
7 U.S. govt. obligations, total....	*158440	-	-	-	-	*37654	*5778	*812	*56704	-	29095	28397
8 Tax-exempt securities.....	*89833	-	-	-	-	-	*4952	*39085	*22611	23186	-	-
9 Other current assets.....	574171	-	*13129	*18364	*3136	76609	113680	156269	69057	50093	21917	51918
10 Loans to stockholders.....	349149	-	*34026	*27045	*12400	*8754	154994	*25890	*41849	*9243	27405	7544
11 Mortgage and real estate loans....	*3379	-	-	-	-	-	*3379	-	-	-	-	-
12 Other investments.....	3587689	-	*27689	*4648	*16209	183430	413024	407150	301409	448537	149017	1636575
13 Depreciable assets.....	9671616	-	165046	267204	*562806	857688	2061830	1634875	1680805	612554	787925	1040884
14 Less: Accumulated depreciation	6365434	-	121877	198112	*481348	623440	1328632	1095482	1071400	380210	510033	554899
15 Depletable assets.....	3506439	-	*30165	*229908	*163379	*286628	914815	265834	614319	*197120	360282	443990
16 Less: Accumulated depletion....	1770908	-	*12988	*144883	*95114	*198904	451107	106336	326250	*39413	224473	171439
17 Land.....	617880	-	-	*17721	*31	64227	160508	125375	126505	*46849	76556	109
18 Intangible assets (Amortizable)..	185566	-	*31439	*1548	-	*1502	48025	57235	12066	*19246	11985	2520
19 Less: Accumulated amortization	97413	-	*25215	*1408	-	*990	20463	*32656	*4439	*10264	1946	33
20 Other assets.....	623495	-	*13267	*4452	*2139	50552	205834	59633	52319	*36077	68598	130624
21 Total liabilities.....	15350694	-	251210	399718	357433	1125794	3297951	2424158	2238290	1376378	1040980	2838782
22 Accounts payable.....	1291381	-	*39686	*71211	*21974	130476	273580	258284	242443	85612	45285	122829
23 Mort, notes, and bonds under 1 yr	987198	-	*16027	*54532	*15942	159636	310632	122725	153958	*37846	44474	71426
24 Other current liabilities.....	842905	-	*7135	*25587	*764	91679	196757	155699	180953	50593	39482	94257
25 Loans from stockholders.....	1668784	-	235442	*198693	*33788	272496	371628	*238118	*107282	*204852	6485	-
26 Mort, notes, bonds, 1 yr or more.	3006464	-	*67628	*78810	*72968	178729	737055	340863	313029	*311684	215676	690022
27 Other liabilities.....	660081	-	*10172	*199	*42685	*6166	88535	65740	188510	*47850	79695	130529
28 Net worth.....	6893883	-	-124880	-29314	169313	286611	1319764	1242731	1052115	637941	609883	1729719
29 Capital stock.....	876184	-	325254	20905	28578	86735	163170	71404	90329	56405	10664	22740
30 Paid-in or capital surplus.....	3380306	-	*296005	*166046	*182604	406379	977777	363585	433747	407002	67480	79680
31 Retained earnings-unappropriated	2893047	-	-746138	-216265	*-39007	-140718	179139	957769	551610	177852	531739	1637068
32 Less: Cost of treasury stock....	255653	-	-	-	*2862	*65785	*321	150028	*23569	*3318	-	9769
33 Total receipts.....	13232848	*124360	591512	736176	563826	1696109	3462184	2254814	1897689	548829	585180	772168
34 Business receipts.....	12155204	*132239	523278	622766	*501456	1591372	3321720	2103335	1728739	512193	571632	546472
35 Interest on govt. obligations....	10706	-	-	-	*2266	-	*635	*2093	*1559	*2851	519	782
36 Net gain, noncapital assets.....	164074	-	*31254	*11402	*26839	*860	41039	17596	19809	*11337	2775	1163
37 Other receipts.....	902864	*-7879	*36981	*102008	*33265	103876	98790	131790	147582	22447	10253	223751
38 Total deductions.....	12144553	*124254	547061	598231	505949	1587896	3179079	2065253	1810957	515269	546661	663943
39 Cost of goods sold.....	6029053	*42800	*196521	*368852	*7719	853366	1536713	1018245	1010775	242127	387000	364936
40 Compensation of officers.....	363721	-	*24303	*24954	*36781	32780	106488	69983	42557	*13954	10524	1397
41 Salaries and wages.....	1006007	*1249	*52894	*28792	*110380	165084	242528	191706	126374	*30351	22045	34603
42 Repairs.....	227245	*14	*17192	*6374	*22474	33046	56923	36662	43087	*9289	667	1516
43 Bad debts.....	14603	-	-	*4356	*449	*431	2144	2162	2412	*542	1860	246
44 Rent paid on business property...	154192	*218	*15458	*4007	*2763	22385	45661	22120	36287	*2041	1364	1887
45 Taxes paid.....	486374	*8263	33333	22411	37637	54192	119357	64187	92468	20875	12230	21421
46 Interest paid.....	388097	*4618	22871	*13291	*8738	36882	90052	38768	44069	32678	19454	76675
47 Amortization.....	33683	*396	*465	*107	-	*251	11128	*4055	2159	*3519	836	10766
48 Depreciation.....	709632	*8892	17712	14391	*34695	68918	167270	129577	120644	45399	44310	57824
49 Depletion.....	117978	*2984	-	-	*3191	*1957	*16295	*32249	39702	*12561	9039	-
50 Advertising.....	15036	-	*1065	*535	*1108	808	4022	2965	1656	*523	633	1721
51 Pension, prof sh, stock, annuity.	49419	-	-	*74	*961	*777	10806	15561	14045	*1921	4772	502
52 Employee benefit programs.....	281576	*53	*943	*5796	*17347	*34046	99251	26934	29015	*12903	2067	53222
53 Net loss, noncapital assets.....	18791	*17167	*12	*150	-	-	*66	*158	*789	*8	443	-
54 Other deductions.....	2249146	*37601	164290	104139	221706	282974	670375	409921	204919	86579	29417	37227
55 Total receipts less total deducts..	1088295	*106	44452	137945	57878	108212	283106	189561	86732	33560	38519	108225
Total 1120S corporation net												
56 income (less deficit).....	1657750	*310	269297	135092	88888	167067	353724	238459	115527	75869	59060	154457
57 1120S corporation net income.....	2139716	*47167	332351	157909	*97900	210821	459725	283878	172178	97592	74715	205479
58 1120S corporation deficit.....	481966	*46857	63053	*22817	*9012	*43754	106001	*45419	*56651	*21723	15655	51022
Net income (less deficit) from												
59 a trade or business.....	1077589	*106	44452	137945	55611	108212	282471	187468	85173	30709	37999	107443
60 Net income.....	1631137	*46971	127940	155045	*75379	161650	394871	245516	151879	*55871	54163	161851
61 Deficit.....	553548	*46865	83488	*17100	*19768	53438	112400	58048	66706	*25162	16164	54408
Portfolio income (less deficit)												
62 distributed to shareholders:....	561129	*204	*224846	*-2880	*24715	59589	67768	42873	31821	44097	20158	47939
63 Dividend income.....	38574	-	*993	*455	*456	*1883	1932	9582	*1955	*2429	804	18085
64 Interest income.....	164393	*204	*14043	*2049	*3239	7311	44486	20278	23593	15218	9330	24642
65 Royalty income (less loss).....	106116	-	*6670	*240	*20698	*50695	15966	*1516	*2752	*4151	292	3135
66 Net S-T capital gain (less loss).	-2867	-	-	*-6062	*708	*-101	*-4988	*2679	*337	*107	3938	516
67 Net L-T capital gain (less loss).	253239	-	*203139	-	*-386	*-199	10345	8733	2316	*22191	5540	1560
68 Other portfolio income (net)....	*1674	-	-	*439	-	-	*27	*85	*868	-	255	-
Real estate rental net income												
69 (less deficit).....	9421	-	-	-	*2129	*-734	1405	*6427	-1120	*1399	888	-972
70 Net income.....	16433	-	-	-	*2129	-	*4706	*6427	*750	*1529	892	-
71 Deficit.....	7012	-	-	-	-	*734	*3301	-	*1870	*131	4	972
Net income (less deficit) from												
72 other rental activity.....	9610	-	-	*27	*6433	-	*2080	*1691	*-347	*-336	15	47
73 Net income.....	10964	-	-	*27	*6433	-	*2080	*2067	*292	*1	15	50
74 Deficit.....	*1354	-	-	-	-	-	-	*376	*639	336	-0	3
75 Income tax, total.....	*1282	-	-	-	*114	-	*612	*518	*33	-	5	-
76 Built-in gains tax.....	671	-	-	-	114	-	-	518	33	-	5	-
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax....	612	-	-	-	-	-	612	-	-	-	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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	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 or more
1 Number of returns.....	216192	12476	125327	33637	16254	12117	13200	2055	887	170	56	13
2 Total assets.....	89579364	-	3349438	5328818	5716492	8696043	28093729	13858092	12692098	5917554	3757222	2169877
3 Cash.....	12343506	-	906168	861713	899630	1277576	3779631	1735016	1583699	792024	333647	174403
4 Notes and accounts receivable....	26605325	-	517856	919281	1283788	2302919	8204070	4738514	4477908	2232976	1361828	566185
5 Less: Allowance for bad debts.....	126999	-	*753	*40	*14388	*5256	55013	23050	17399	5614	4688	799
6 Inventories.....	13714396	-	216163	661200	771951	1560191	4787589	2457376	1778357	731223	485071	265274
7 U.S. govt. obligations, total....	572092	-	-	-	-	*5770	143417	119270	121849	*148724	8962	24099
8 Tax-exempt securities.....	343164	-	*13	*73	-	*18825	78935	*20804	118068	*25805	43147	37494
9 Other current assets.....	10366424	-	133413	296505	730793	1028122	3758639	1670644	1353648	632672	371875	390114
10 Loans to stockholders.....	1968189	-	310777	416350	160472	196501	516024	129365	162156	37092	28672	10780
11 Mortgage and real estate loans...	524031	-	*12	*7257	*37141	96780	190759	108279	64988	*9896	3321	5598
12 Other investments.....	4101708	-	55047	107955	170943	171470	1186396	533062	743450	385791	356055	391538
13 Depreciable assets.....	39144129	-	4163060	4543243	3239883	4012588	10460164	4412916	4692018	1747686	1481029	391542
14 Less: Accumulated depreciation	24545714	-	3019829	2808709	2009091	2436058	6462729	2708317	2953741	1032583	909127	205529
15 Depletable assets.....	82631	-	-	*204	-	-	-	*5572	*38528	*3329	34992	7
16 Less: Accumulated depletion...	19025	-	-	-	-	-	-	*500	*10694	*140	7691	-
17 Land.....	2660733	-	57917	198823	269481	266047	935826	380141	300906	70142	119964	61487
18 Intangible assets (Amortizable)...	411601	-	37494	134860	46089	63403	52599	29507	19832	13411	13899	507
19 Less: Accumulated amortization	156341	-	13839	41001	26022	21579	17621	12961	8936	8828	5297	258
20 Other assets.....	1589514	-	-14062	31103	155824	158743	535043	262452	227461	133949	41564	57437
21 Total liabilities.....	89579364	-	3349438	5328818	5716492	8696043	28093729	13858092	12692098	5917554	3757222	2169877
22 Accounts payable.....	17834981	-	428609	703797	842012	1339680	5187574	2851533	3207222	1763662	847317	663575
23 Mort, notes, and bonds under 1 yr	12422395	-	470929	946911	849971	1483899	4246732	2061907	1317396	547244	347526	149879
24 Other current liabilities.....	11917335	-	336258	479012	679084	1101884	3765388	2101242	1744366	775842	560199	374061
25 Loans from stockholders.....	6282737	-	1200060	456907	529835	940788	1958109	561140	367418	152095	54818	61568
26 Mort, notes, bonds, 1 yr or more.	10725039	-	691429	1435341	1202182	1152770	2905432	1012605	1121352	580200	417797	205931
27 Other liabilities.....	2037793	-	10104	124632	65997	227961	630331	365597	397997	68705	109377	37092
28 Net worth.....	28359084	-	212051	1182218	1547412	2449061	9400162	4904066	4536347	2029806	1420188	677772
29 Capital stock.....	2334235	-	538284	325566	319821	240828	509768	172420	136515	26566	53740	10729
30 Paid-in or capital surplus.....	3910260	-	338402	359547	346533	457842	1358188	325533	446776	183861	60744	32834
31 Retained earnings-unappropriated	23199708	-	-636822	571812	927796	1826849	7917496	4551624	4232057	1852945	1316927	639024
32 Less: Cost of treasury stock...	1085120	-	27813	*74706	46738	76458	385289	145510	279001	33565	11223	4815
33 Total receipts.....	241113967	1786291	29162991	23611693	19978664	22679921	61414782	31869210	27327606	12593471	7371645	3319493
34 Business receipts.....	239286056	1695351	28954162	23570233	19915377	22530477	60815065	31666512	27106252	12493400	7253003	3286223
35 Interest on govt. obligations....	54824	*83	-	-	*1382	*2543	8212	5130	16611	13448	4709	2706
36 Net gain, noncapital assets.....	307452	*36492	47583	11159	19060	14212	92107	23572	47139	8033	7313	781
37 Other receipts.....	1465636	54365	161246	30300	41045	132689	499398	173997	157603	78590	106621	29783
38 Total deductions.....	232651893	1700113	27739019	22827486	19155513	21884367	59527626	30683175	26431970	12218420	7197131	3287074
39 Cost of goods sold.....	182238890	1069411	17061318	15553280	14164701	16612755	47425814	26419362	23447126	10972898	6501797	3010428
40 Compensation of officers.....	8091209	90508	2181135	1055155	712146	789621	1946055	580381	479397	153550	70780	32481
41 Salaries and wages.....	11109521	131948	2345859	1585675	1197121	1103617	2659282	886643	659916	297219	178719	63523
42 Repairs.....	1137086	9984	205816	168700	143731	137577	318658	48656	48657	36953	15038	3318
43 Bad debts.....	309657	*21664	28117	40697	15257	51696	77160	29737	20864	19394	3925	1147
44 Rent paid on business property...	2003303	31077	481860	337471	253823	203023	423448	102719	90677	52188	22411	4605
45 Taxes paid.....	4950924	45697	827200	675034	595307	547790	1157376	574970	335202	100406	56432	35510
46 Interest paid.....	1666062	11831	172154	206925	165059	186227	457787	172689	165425	66047	43798	18119
47 Amortization.....	71568	*1708	5657	10170	4899	5120	6304	6743	1898	26593	2252	224
48 Depreciation.....	3574589	20539	360897	411884	323517	372441	909467	515189	371527	149812	129772	9546
49 Depletion.....	14990	*722	-	-	-	-	*1025	*2380	*6009	-	4578	275
50 Advertising.....	686492	16524	145784	122883	47998	54598	154429	58716	50389	15190	7226	12756
51 Pension, prof sh, stock, annuity.	815592	*5334	70776	91062	27515	58396	324832	104802	74660	30272	23299	4645
52 Employee benefit programs.....	1664302	17763	224867	193664	97499	259714	447105	162357	163006	70352	25516	2659
53 Net loss, noncapital assets.....	14089	-	*6720	*0	*640	*2624	1314	1999	*265	*91	301	135
54 Other deductions.....	14303618	225403	3620858	2374888	1406301	1499169	3217568	1015834	516949	227456	111288	87902
55 Total receipts less total deducts..	8462074	86177	1423972	784206	821351	795554	1887156	1186035	895636	375051	174514	32420
Total 1120S corporation net												
56 income (less deficit).....	9356399	91899	1427387	817559	875328	872045	2174374	1329068	1055824	426315	214585	72016
57 1120S corporation net income....	11671566	143386	1967439	1084619	1132804	1115845	2745592	1496120	1171926	462743	251617	99477
58 1120S corporation deficit.....	2315167	51488	540052	267059	257476	243800	571217	167052	116102	36428	37032	27461
Net income (less deficit) from												
59 a trade or business.....	8407250	86094	1423972	784206	819969	793011	1878944	1180906	879025	361603	169806	29714
60 Net income.....	10946176	138572	1974654	1057192	1096470	1051902	2522745	1374685	1028539	412056	216954	72407
61 Deficit.....	2538926	52478	550682	272986	276501	258891	643801	193780	149514	50453	47149	42693
Portfolio income (less deficit)												
62 distributed to shareholders.....	868454	5472	5129	25624	50011	67385	281899	133558	161212	60415	43034	34713
63 Dividend income.....	53339	*329	*1674	*39	2940	3492	22544	8771	7999	3583	1449	519
64 Interest income.....	660170	2117	14541	23201	42375	51327	205585	102907	110204	53082	27521	27308
65 Royalty income (less loss).....	3193	-	-	-	-	-	-	*51	*1354	*1376	376	37
66 Net S-T capital gain (less loss).	-10386	*2903	*1253	*-164	*1401	*-148	-24979	1039	4928	1944	899	539
67 Net L-T capital gain (less loss).	158498	*124	*-12338	*2548	*3122	12710	78748	20308	34900	-279	12345	6310
68 Other portfolio income (net)....	3641	-	-	-	*174	*4	-	*482	*1827	*711	444	-
Real estate rental net income												
69 (less deficit).....	54280	*381	*-1809	*1021	3467	11649	2789	11661	14717	3839	-652	7219
70 Net income.....	92272	*381	*5749	*1874	*6875	15427	16679	12661	15621	4860	1748	10397
71 Deficit.....	37992	-	*7559	*853	*3408	*3778	13890	*1000	904	*1021	2400	3178
Net income (less deficit) from												
72 other rental activity.....	26416	*-49	*95	*6708	*1882	-	10741	*2944	*870	*458	2396	370
73 Net income.....	26962	-	*95	*6708	*1882	-	*11150	*2944	*871	*458	2397	457
74 Deficit.....	*546	*49	-	-	-	-	*408	-	*1	-	1	87
75 Income tax, total.....	5314	-	-	-	-	-	2523	*343	1719	*400	164	165
76 Built-in gains tax.....	4694	-	-	-	-	-	2203	343	1612	265	105	165
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax....	444	-	-	-	-	-	320	-	-	124	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 50 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 or more
1 Number of returns.....	91822	6371	55629	9942	7282	4913	6185	858	447	118	54	23
2 Total assets.....	47386627	-	1718749	1652358	2600729	3388604	13473445	5997715	6718477	3986624	3731594	4118332
3 Cash.....	3758173	-	299122	286623	277638	420853	983608	451225	363994	240204	231821	203085
4 Notes and accounts receivable....	8419178	-	125677	205602	445192	602002	2659404	1347836	1205044	704086	573972	550362
5 Less: Allowance for bad debts.....	140638	-	*16	*2048	*1789	*4077	47592	24908	21692	14044	8946	15527
6 Inventories.....	867466	-	*7438	*16044	30106	85179	293223	163022	175091	50477	13824	33063
7 U.S. gov't. obligations, total....	159805	-	-	-	-	*22	*10336	*3261	*100108	*11423	24548	10106
8 Tax-exempt securities.....	142252	-	*9	-	-	*5914	*421	*1751	*113746	*3047	17365	-
9 Other current assets.....	2673978	-	47900	54500	156164	157105	667710	350346	527034	244718	283535	184965
10 Loans to stockholders.....	1317569	-	113628	70145	114615	108810	377720	111256	135080	61845	178857	45611
11 Mortgage and real estate loans...	172084	-	*16031	*7717	-	*843	*120080	-	*12035	*9559	5819	-
12 Other investments.....	3466601	-	*88220	*33205	119473	128113	766600	453069	468911	352463	495514	561034
13 Depreciable assets.....	43896765	-	2611841	2094140	2746441	3644406	13279162	4993102	5563060	3245866	2839690	2879057
14 Less: Accumulated depreciation	22858075	-	1809182	1238371	1644138	2066644	7190134	2541760	2700837	1366102	1302939	997967
15 Depletable assets.....	94923	-	*16630	-	-	-	*6929	*49115	*17948	*360	3715	225
16 Less: Accumulated depletion...	*56448	-	-	-	-	-	*3360	*38200	*12625	-	2068	195
17 Land.....	1372096	-	*28881	*16532	93466	100720	513763	165223	183462	143574	72532	53943
18 Intangible assets (Amortizable)...	4002497	-	81646	86293	86482	230494	1343685	572390	520243	272207	217100	591955
19 Less: Accumulated amortization	1410408	-	32272	33703	41080	99193	596245	137093	222314	99686	65521	83302
20 Other assets.....	1508810	-	123195	55679	218159	74057	288133	78078	290187	126627	152778	101917
21 Total liabilities.....	47386627	-	1718749	1652358	2600729	3388604	13473445	5997715	6718477	3986624	3731594	4118332
22 Accounts payable.....	4938168	-	229240	106427	293634	393945	1602920	838869	543893	261675	296560	371006
23 Mort, notes, and bonds under 1 yr	5101725	-	237383	241168	272384	261859	1736411	610872	653068	489900	293059	350621
24 Other current liabilities.....	3767617	-	79270	280565	193458	282651	966354	455133	593974	256696	312350	347165
25 Loans from stockholders.....	5351443	-	914060	458338	457365	616043	2171543	374573	229166	*56715	67189	6450
26 Mort, notes, bonds, 1 yr or more.	16146263	-	577402	610914	1093083	1053507	4222803	1911173	2187793	1580272	1328780	1580537
27 Other liabilities.....	1952306	-	42664	-9841	-12965	86111	700093	334777	357974	59558	164260	229676
28 Net worth.....	10129105	-	-361271	-35213	303770	694488	2073321	1472317	2152609	1281810	1269397	1277878
29 Capital stock.....	2169752	-	340907	259308	263497	293169	553908	247658	149521	19625	34350	7808
30 Paid-in or capital surplus.....	5947457	-	538440	173209	348771	1120268	1657032	660206	848627	353834	154045	93026
31 Retained earnings-unappropriated	2783666	-	-1235598	-345530	-295773	-639278	121432	682410	1277776	928210	1082069	1207947
32 Less: Cost of treasury stock...	771771	-	*5020	*122201	*12725	79671	259052	117958	123315	*19859	1067	30903
33 Total receipts.....	94665458	882826	11612893	7407525	7163177	7713416	27268774	10166580	9690775	4594973	4560026	3604493
34 Business receipts.....	92802625	803628	11486378	7383408	7080319	7538995	26634701	9969586	9517495	4404997	4457574	3525543
35 Interest on gov't. obligations....	38252	*13	-	*368	*56	*568	3000	3928	20826	*938	2826	5730
36 Net gain, noncapital assets.....	641074	*46103	53447	*26111	61063	65109	160113	20447	61040	82907	18933	45800
37 Other receipts.....	1183508	33082	73067	-2363	21739	108745	470960	172619	91414	106130	80694	27420
38 Total deductions.....	92764787	898915	11507638	7201658	7011428	7656200	26750517	9987523	9352463	4524253	4419183	3455009
39 Cost of goods sold.....	42460360	182815	5864468	2434328	3555020	3416881	12836107	5052769	4304973	1302190	1909928	1600880
40 Compensation of officers.....	2597699	13691	447225	213488	288083	301364	717830	255052	200242	48905	65795	46025
41 Salaries and wages.....	11939690	127291	1201940	966816	838099	909190	3379412	1365695	1211595	829576	637015	473063
42 Repairs.....	1787010	39988	297404	157146	148811	116097	478648	112490	163528	143777	55687	73435
43 Bad debts.....	338903	16481	14806	47063	11973	21032	121088	32121	30169	23746	9018	11406
44 Rent paid on business property...	3282922	28600	429952	265072	150787	200290	805853	350090	378516	290452	285479	97829
45 Taxes paid.....	2970469	55849	255382	291456	199308	251122	886964	283442	297047	149793	162708	137401
46 Interest paid.....	1857004	46065	139128	78813	116159	129609	530404	191737	226327	173723	115949	109090
47 Amortization.....	363256	4942	11471	*1653	5434	13785	135594	38664	40917	33956	49835	27004
48 Depreciation.....	4692518	67847	331729	290350	339448	391966	1348891	466306	529844	345885	269057	311193
49 Depletion.....	*8831	-	-	-	-	-	-	*8831	-	-	-	-
50 Advertising.....	596725	7346	69951	39361	37442	41021	125761	127649	64202	16438	43907	23648
51 Pension, prof sh, stock, annuity.	306595	*4926	*6380	*10661	*6549	20941	70368	72958	48261	38659	10666	16227
52 Employee benefit programs.....	1030077	21321	33479	65172	40377	63690	260683	165594	173272	89342	84501	32648
53 Net loss, noncapital assets.....	13331	-	-	-	-	*1301	*1342	*5960	*3654	*147	*852	15
54 Other deductions.....	18519397	281752	2404320	2340280	1272638	1777873	5046954	1460471	1683424	1036960	719624	495100
55 Total receipts less total deducts..	1900671	-16089	105255	205866	151749	57216	518257	179057	338312	70720	140843	149485
Total 1120S corporation net												
56 income (less deficit).....	3175980	177016	244825	246720	168553	118892	879961	237584	391138	307745	207599	195947
57 1120S corporation net income.....	5807611	293431	692032	435652	398681	435175	1573065	527141	583155	407042	241085	221153
58 1120S corporation deficit.....	2631631	116415	447207	188932	230127	316283	693104	289557	192017	99298	33486	25206
Net income (less deficit) from												
59 a trade or business.....	1862419	-16102	105255	205498	151693	56649	515258	175129	317486	69781	138018	143755
60 Net income.....	4696324	124906	556569	422421	384851	402880	1252768	485978	523210	190293	176688	175760
61 Deficit.....	2833905	141008	451315	216923	233158	346232	737510	310849	205724	120511	38670	32005
Portfolio income (less deficit)												
62 distributed to shareholders.....	1083679	191883	90299	13435	-4334	34541	321845	44821	70996	220016	67369	32808
63 Dividend income.....	35486	*117	-	*217	*1157	*2184	13007	1650	3250	4663	1022	8220
64 Interest income.....	398712	6461	9546	11596	18157	21055	109847	42131	67521	36329	56101	19969
65 Royalty income (less loss).....	*1435	-	-	-	-	-	-	-	*1422	*1	12	-
66 Net S-T capital gain (less loss).	-17673	-	*569	*1424	*-23784	*361	-1741	1629	646	*905	765	1553
67 Net L-T capital gain (less loss).	662101	*185303	*80185	*198	*136	*10465	197946	-590	-2232	*178145	9480	3065
68 Other portfolio income (net).....	3618	*3	-	-	-	*476	*2786	*1	*390	*-27	-10	-0
Real estate rental net income												
69 (less deficit).....	100898	*63	*117	*2274	*6840	*18762	38506	*4803	5293	*17932	-12	6321
70 Net income.....	105044	*63	*117	*2274	*6840	*18762	38538	*5440	7428	*17932	1330	6321
71 Deficit.....	4147	-	-	-	-	-	*33	*637	*2135	-	1342	-
Net income (less deficit) from												
72 other rental activity.....	128985	*1173	*49154	*25513	*14355	*8941	4353	*12831	*-2638	*15	2224	13064
73 Net income.....	168771	*1173	*50096	*25513	*14393	*9116	31006	*14564	*4279	*15	5552	13064
74 Deficit.....	39786	-	*942	-	*38	*175	*26653	*1733	*6916	-	3328	-
75 Income tax, total.....	6580	-	-	-	*299	*200	*310	*134	*66	*850	4593	128
76 Built-in gains tax.....	5453	-	-	-	299	200	22	134	66	11	4593	128
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax....	839	-	-	-	-	-	-	-	-	839	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 60 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 or more
1 Number of returns.....	537539	32131	262987	107565	52495	33091	37818	6794	3556	764	234	104
2 Total assets.....	315706230	-	10175193	17404188	18437914	22850427	84527619	46619635	53092611	26425021	15710374	20463249
3 Cash.....	28069719	-	1889460	2216171	2410330	2705564	7861016	3444800	3735298	1774840	822740	1209499
4 Notes and accounts receivable....	66517080	-	931097	2196964	2942791	4218590	18244091	9634556	13002867	7347119	3780406	4218599
5 Less: Allowance for bad debts.....	1000997	-	7508	*18811	10837	23309	178094	145107	258217	146975	74284	137854
6 Inventories.....	117929526	-	2987595	5610141	5773228	7018353	32773219	20723700	21586168	9214632	5620157	6622333
7 U.S. govt. obligations, total....	1018385	-	*243	*30326	*25285	*39129	276997	253973	201909	*36849	138589	15086
8 Tax-exempt securities.....	709762	-	*28	*179	*60265	*36859	152828	*105494	163317	117465	34518	38809
9 Other current assets.....	10555954	-	295650	416620	589246	666172	2664909	1402490	1771531	1193909	678909	876518
10 Loans to stockholders.....	4172790	-	250989	338694	361772	483038	1176772	475464	586664	246937	99843	152617
11 Mortgage and real estate loans....	912107	-	*14246	*89762	*49432	197947	165393	81918	79369	105857	22378	105806
12 Other investments.....	12474795	-	76082	235251	359760	806337	2903340	1431991	2286950	1354965	1297955	1722164
13 Depreciable assets.....	125955851	-	8345547	11666844	9650010	11527808	32599997	15157583	15914827	7956742	4843349	8293144
14 Less: Accumulated depreciation	70560422	-	5510845	7236723	5530078	6616220	18747157	8182182	8367733	4030479	2292654	4046348
15 Depletable assets.....	173752	-	*30702	*4807	*1633	*149	*3669	*2199	*29439	*59825	745	40585
16 Less: Accumulated depletion....	82226	-	*6937	*2875	*118	*136	*987	*88	*2984	*40404	432	27267
17 Land.....	7614940	-	106183	295001	413756	720649	2153005	1075385	1113111	687563	310440	739845
18 Intangible assets (Amortizable)..	9593957	-	897152	1512512	1154531	963862	2416610	915404	825199	398198	209633	300856
19 Less: Accumulated amortization	3952343	-	416656	596942	456079	335051	1070303	383184	363494	147719	75832	107083
20 Other assets.....	5603600	-	292166	646268	642988	440685	1132314	625241	788389	295697	293914	445939
21 Total liabilities.....	315706230	-	10175193	17404188	18437914	22850427	84527619	46619635	53092611	26425021	15710374	20463249
22 Accounts payable.....	57884328	-	1762580	2990760	3639036	5016228	15691090	6693080	9297606	5409016	2974613	4410320
23 Mort, notes, and bonds under 1 yr	66664688	-	879306	1639456	1541906	2147295	18386978	15156810	15386746	5981405	2938196	2606589
24 Other current liabilities.....	21836347	-	754853	1078658	1184514	1482069	5258034	3455539	3882036	2052461	1368578	1319604
25 Loans from stockholders.....	31462281	-	6728150	5701588	3736218	3218134	6634081	2027539	2209590	593352	381457	232172
26 Mort, notes, bonds, 1 yr or more.	46300707	-	2114755	3697617	3741294	4336357	11567014	5452768	5877479	3382510	2153944	3976969
27 Other liabilities.....	4092716	-	107771	220804	239259	227155	1215918	719460	435777	245851	169371	511350
28 Net worth.....	87465163	-	-2172222	2075304	4355686	6423188	25774505	13114439	16003378	8760426	5724214	7406244
29 Capital stock.....	13131369	-	2091300	2200830	1518940	1550361	3172311	1197753	769506	344414	133825	152128
30 Paid-in or capital surplus.....	20279641	-	2572713	2897440	1888846	2155053	5396970	2020583	2009350	541992	470406	326288
31 Retained earnings-unappropriated	59459021	-	-6532391	-2735605	1304137	3242673	19071519	10636977	13881071	8211186	5201315	7178140
32 Less: Cost of treasury stock....	5404868	-	303843	287360	356237	524899	1866295	740874	656548	337166	81333	250312
33 Total receipts.....	1137934320	8765631	60029722	71020007	66247485	77351922	306107420	171999879	189760840	83707817	46198030	56745568
34 Business receipts.....	1124336551	8349734	59284238	70299327	65844394	76604338	302635533	169678364	187359299	82466589	45687114	56127622
35 Interest on govt. obligations....	124643	*324	*28	-	*3885	7988	24009	16462	19974	19065	14183	18724
36 Net gain, noncapital assets.....	815181	124175	41663	52061	16791	54713	175412	128201	88244	57594	41017	35311
37 Other receipts.....	12657945	291398	703792	668619	382415	684883	3272467	2176851	2293323	1164568	455717	563911
38 Total deductions.....	1117978479	9184549	59477063	70039842	65187055	76069303	300659937	169255661	186026955	81738938	44872584	55466592
39 Cost of goods sold.....	871031029	6321712	35822523	47101368	45002699	53517524	238983389	140182183	153836852	67434162	36931749	45896868
40 Compensation of officers.....	21978015	190701	2877921	2563363	2308230	2394858	5647178	2317316	2247725	828274	359939	242508
41 Salaries and wages.....	78644742	707047	5714506	6294229	6003159	7021082	20690882	10070821	11137623	5035757	2733829	3235806
42 Repairs.....	5152865	43274	509772	549048	449417	476466	1317225	593439	571488	229476	117539	239721
43 Bad debts.....	1898704	49486	105255	158782	125996	165633	496943	217961	290950	134379	50628	102691
44 Rent paid on business property...	20487297	269049	3220184	2856335	2159574	2060431	4473390	1746256	1973355	715493	497201	516028
45 Taxes paid.....	16721773	180508	1688243	1733251	1349096	1389043	4124646	2131814	1958999	1020882	507355	637938
46 Interest paid.....	9522822	103020	376291	616471	608206	701174	2560078	1534603	1510839	666771	399519	445850
47 Amortization.....	926593	62534	82232	141204	80971	84947	209339	93607	74741	37059	25755	34205
48 Depreciation.....	9920833	90134	700706	845990	696154	845373	2477540	1173422	1330418	659174	472071	629850
49 Depletion.....	*3261	-	*26	*171	-	-	*335	-	-	-	-	2729
50 Advertising.....	12443969	173215	721950	893338	848154	1125167	2938511	1719759	1976394	941411	572160	533910
51 Pension, prof sh, stock, annuity.	1716170	3543	80563	74517	105947	113585	538620	221763	265877	130548	80279	100929
52 Employee benefit programs.....	4505088	28992	135819	203358	215973	331360	1211234	691418	798707	366843	246672	274712
53 Net loss, noncapital assets.....	132366	41950	32416	*12770	*4264	5204	19544	5161	2368	5161	2652	876
54 Other deductions.....	62892952	919384	7408656	5995646	5229214	5837455	14971083	6556140	8050620	3533548	1819236	2571970
55 Total receipts less total deducts..	19955841	-418917	552658	980165	1060430	1282619	5447484	2744218	3733885	1968879	1325446	1278975
Total 1120S corporation net												
56 income (less deficit).....	24075672	299117	637743	1245295	1212309	1528465	6410181	3164674	4235407	2271183	1533665	1537633
57 1120S corporation net income....	33428373	1076485	2727358	2688329	2380010	2378156	8070872	3730738	4716489	2488432	1603015	1568489
58 1120S corporation deficit.....	9352701	777368	2089615	1443034	1167701	849692	1660690	566064	481081	217249	69350	30856
Net income (less deficit) from												
59 a trade or business.....	19831198	-419242	552631	980165	1056545	1274630	5423475	2727756	3713910	1949813	1311263	1260251
60 Net income.....	29933470	439395	2671968	2479842	2252337	2195893	7263215	3383718	4293976	2232421	1398406	1322299
61 Deficit.....	10102272	858636	2119337	1499677	1195792	921263	1839741	655962	580065	282608	87143	62048
Portfolio income (less deficit)												
62 distributed to shareholders:....	3710996	711421	68949	250372	138253	193603	850932	347193	445465	274029	204276	226503
63 Dividend income.....	156918	*1415	2066	10097	10121	12831	48508	18713	19967	9127	8115	15959
64 Interest income.....	1637995	13062	32452	45592	55999	115328	443278	217751	318974	158171	102236	135150
65 Royalty income (less loss).....	53616	-	*9250	*101	*97	-	*9011	*19	11505	5498	1582	16553
66 Net S-T capital gain (less loss).	77478	*9460	*205	*991	*6102	8561	14678	21138	9881	2256	1779	2836
67 Net L-T capital gain (less loss).	1776446	687404	*25386	193541	65789	56883	334000	88230	81128	98042	90337	55706
68 Other portfolio income (net)....	8543	*81	-	*50	*144	-	1457	*1342	*4010	*935	226	300
Real estate rental net income												
69 (less deficit).....	309806	*4670	*14710	13608	7318	43473	91406	39040	47412	20147	12540	15482
70 Net income.....	356855	*4670	*18015	15510	10240	47277	110511	43817	54874	20925	13586	17431
71 Deficit.....	47050	-	*3306	*1902	*2921	*3804	19105	4777	7462	777	1046	1950
Net income (less deficit) from												
72 other rental activity.....	223672	*2267	*1454	*1151	*10193	16758	44368	50686	28620	27194	5585	35396
73 Net income.....	237080	*2267	*2706	*1151	*10193	16758	45395	50727	31723	29457	9644	37059
74 Deficit.....	13407	-	*1252	-	-	-	*1027	*42	*3102	*2262	4059	1663
75 Income tax, total.....	30917	*1518	*311	*53	*130	*9367	5925	2315	3591	4170	944	2593
76 Built-in gains tax.....	15085	667	-	-	-	9078	1486	541	347	555	428	1983
77 Total recapture taxes.....	*1238	-	-	-	-	-	*983	*256	-	-	-	-
78 Excess net passive income tax....	834	-	-	-	-	240	423	-	21	150	-	-

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Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 61 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 or more
1 Number of returns.....	140160	5330	65789	20192	14925	11950	16859	2749	1700	473	134	59
2 Total assets.....	138150599	-	2215708	3365977	5215751	8288319	37142815	18934846	26017223	16475070	9074522	11420367
3 Cash.....	11768905	-	567828	506897	758163	1070288	3743354	1521053	1578349	1064459	460301	498213
4 Notes and accounts receivable....	44035281	-	361309	846839	1582398	2634775	12448862	6029180	8846435	5597405	2717420	2970658
5 Less: Allowance for bad debts.....	674311	-	*5405	*17	*6080	14908	122335	85873	187770	114766	57700	79455
6 Inventories.....	44074210	-	556914	1025473	1543733	2523465	11272257	6171976	8446144	5209175	3217902	4107147
7 U.S. govt. obligations, total....	639238	-	-	*22461	*9987	*36570	212273	*126821	176507	*20076	26390	8152
8 Tax-exempt securities.....	481501	-	-	-	*32567	*10749	112391	*59716	112025	*90553	24691	38809
9 Other current assets.....	5186000	-	114023	80203	159750	178825	1277531	702631	1007389	827924	462050	375672
10 Loans to stockholders.....	1605578	-	68638	88207	131283	176969	507852	191655	276935	37869	47605	78564
11 Mortgage and real estate loans...	305519	-	-	*563	*32895	*6823	27239	29273	52097	50548	7162	98918
12 Other investments.....	6980246	-	36933	*19340	93201	203952	1444556	778405	1416049	982533	828316	1176961
13 Depreciable assets.....	44350964	-	1460287	2242890	1807534	3090745	12579398	6529394	7344846	4253892	2041776	3000200
14 Less: Accumulated depreciation	26223143	-	1018193	1748392	1204888	2000792	7786415	3804392	4102547	2153601	1020729	1383194
15 Depletable assets.....	147509	-	*18034	-	-	-	*3669	*72	*25606	*59820	583	39724
16 Less: Accumulated depletion...	*68602	-	-	-	-	-	*987	*5	*14	*40399	412	26785
17 Land.....	2055572	-	*6667	*62861	*16139	164145	624293	263826	389363	260648	103289	164341
18 Intangible assets (Amortizable)...	2707432	-	48213	205169	278210	133189	591850	399996	451643	258429	104826	235908
19 Less: Accumulated amortization	1136737	-	22150	91170	143945	53565	251074	149361	236192	88688	26291	74302
20 Other assets.....	1915438	-	22610	104629	124803	127088	458100	170480	420358	159193	137342	190834
21 Total liabilities.....	138150599	-	2215708	3365977	5215751	8288319	37142815	18934846	26017223	16475070	9074522	11420367
22 Accounts payable.....	33472314	-	456440	748970	1408250	2531913	9515713	4156643	6229256	3712774	1803165	2909191
23 Mort, notes, and bonds under 1 yr	20231832	-	176166	389233	491960	759667	4424106	3181125	4186283	2858457	1828715	1936120
24 Other current liabilities.....	8999397	-	149516	143415	283732	385032	2214752	1400469	1815821	1267908	685650	653100
25 Loans from stockholders.....	10103391	-	1508216	1092650	785724	1096008	2966503	713998	1219176	354582	304531	62003
26 Mort, notes, bonds, 1 yr or more.	15592401	-	292274	477398	731492	822665	3469963	2027964	2799012	2065840	959030	1946764
27 Other liabilities.....	1683061	-	27222	21275	101493	34392	373695	375222	283866	128997	94602	242298
28 Net worth.....	48068202	-	-394125	493037	1413101	2658641	14178081	7079425	9483809	6086512	3398829	3670891
29 Capital stock.....	3758894	-	379659	316912	419409	476469	1025180	378614	317000	269062	82378	94212
30 Paid-in or capital surplus.....	6252312	-	297280	653617	445550	640636	2354088	630772	552129	272792	185525	219924
31 Retained earnings-unappropriated	40590789	-	-959195	-340775	698332	1686654	11596523	6492824	8996818	5770984	3175109	3473516
32 Less: Cost of treasury stock...	2533793	-	111868	*136717	150190	145117	797709	422786	382138	226325	44182	116760
33 Total receipts.....	473472502	3139060	14031878	15019148	21477558	30608576	137676531	59896591	81123310	49146617	27094562	34258669
34 Business receipts.....	469120687	2952612	13903058	14814906	21347353	30459076	136410026	59350860	80536402	48536687	26865255	33944453
35 Interest on govt. obligations....	73869	*324	*28	-	*2745	*3626	15993	8658	15355	12788	10588	3765
36 Net gain, noncapital assets.....	345793	*30891	*7749	*13400	10120	26113	113692	37544	24714	39218	14270	28084
37 Other receipts.....	3932153	155234	121044	190843	117339	119762	1136820	499530	546840	557925	204449	282368
38 Total deductions.....	461658087	3156714	13569286	14751346	21089487	29878866	134472285	58188521	78852869	47767712	26243879	33687122
39 Cost of goods sold.....	376619371	2551644	9363094	10746408	15777088	22840616	110122163	47083751	65640771	40128646	22724668	29640522
40 Compensation of officers.....	10283589	54849	798564	722176	889582	1123410	3245693	1178609	1329868	539249	241593	159995
41 Salaries and wages.....	25625048	137890	684777	987198	1374568	2024558	7549957	3591937	4364368	2524740	1125735	1259319
42 Repairs.....	1586090	6046	59145	75649	89135	102958	485389	253182	242766	110045	67772	94004
43 Bad debts.....	960928	12330	31142	19574	72709	50095	327918	124531	163558	85986	27611	45476
44 Rent paid on business property...	4610623	25295	322821	325352	416562	479047	1232128	491457	698263	280130	156478	183091
45 Taxes paid.....	5966088	25711	232363	263690	300785	407931	1594376	1056672	926751	599755	246016	312039
46 Interest paid.....	3558302	30734	78542	118938	158317	188027	866032	519608	697111	411838	221088	268066
47 Amortization.....	281645	4142	11072	20054	25886	15884	65151	36867	38008	26451	13607	24522
48 Depreciation.....	3514681	23741	111751	115431	127140	229656	1032220	523881	559809	371882	193961	225209
49 Depletion.....	*1880	-	-	-	-	-	*335	-	-	-	-	1545
50 Advertising.....	2431972	9712	86466	88616	168696	200503	509944	271545	454914	361315	192263	87999
51 Pension, prof sh, stock, annuity.	1057258	*1387	42179	27834	49395	70640	378075	124151	169735	103581	49583	40698
52 Employee benefit programs.....	1791460	7374	34135	38745	68022	122537	469134	249664	350748	204511	113025	133565
53 Net loss, noncapital assets.....	37421	*2737	*10584	-	*3720	*2210	14131	*729	1188	722	678	722
54 Other deductions.....	23331729	263121	1702650	1201680	1567881	2020794	6579641	2681937	3215012	2018861	869802	1210349
55 Total receipts less total deducts..	11814415	-17654	462592	267802	388071	729710	3204245	1708071	2270442	1378905	850683	571548
Total 1120S corporation net												
56 income (less deficit).....	13601755	26778	514012	454763	411875	808162	3714114	1869065	2545487	1568005	937984	751510
57 1120S corporation net income....	16534192	190027	1019646	761807	804350	1072043	4358731	2083064	2802909	1705025	954856	781734
58 1120S corporation deficit.....	2932437	163249	505634	307044	392475	263881	644617	213999	257422	137020	16872	30224
Net income (less deficit) from												
59 a trade or business.....	11740546	-17978	462564	267802	385326	726085	3188252	1699413	2255087	1366118	840095	567783
60 Net income.....	15029635	168790	980532	608268	787831	1009076	3928934	1937316	2568448	1546938	864427	629073
61 Deficit.....	3289089	186769	517967	340466	402505	282991	740682	237903	313361	180820	24333	61291
Portfolio income (less deficit)												
62 distributed to shareholders.....	1606258	44553	47440	178512	26108	48417	469273	132348	234043	181909	88715	154940
63 Dividend income.....	91490	*425	*1398	*1687	*4058	3131	28003	12025	14073	7101	6189	13400
64 Interest income.....	803277	4726	10108	11383	20676	42803	228039	97998	157831	84524	68439	76750
65 Royalty income (less loss).....	41491	-	*9070	-	*97	-	*4548	-	6635	*5403	1288	14451
66 Net S-T capital gain (less loss).	51264	*5804	*96	*253	*-238	*4279	8129	19265	8443	1829	1404	2000
67 Net L-T capital gain (less loss).	612596	*33518	*26769	*165189	*1371	*-1797	200407	1734	43458	82717	11171	48058
68 Other portfolio income (net).....	6140	*81	-	-	*144	-	*148	*1326	*3603	*333	224	281
Real estate rental net income												
69 (less deficit).....	135525	*203	*2397	*7570	*-288	*21704	41265	9130	31509	10391	5308	6336
70 Net income.....	150703	*203	*2397	*7570	-	*22764	48480	11945	33292	11043	6056	6954
71 Deficit.....	15178	-	-	-	*288	*1061	7215	*2814	1783	*651	748	618
Net income (less deficit) from												
72 other rental activity.....	119425	-	*1611	*880	*729	*11957	15324	*28173	24847	9587	3866	22452
73 Net income.....	119599	-	*1611	*880	*729	*11957	15331	*28173	24898	9621	3948	22452
74 Deficit.....	*174	-	-	-	-	-	*7	-	*51	*34	82	-
75 Income tax, total.....	20694	*1195	-	*53	-	*9018	4195	*110	1158	*2253	247	2465
76 Built-in gains tax.....	12786	667	-	-	-	9018	333	61	234	430	188	1855
77 Total recapture taxes.....	*983	-	-	-	-	-	*983	-	-	-	-	-
78 Excess net passive income tax....	150	-	-	-	-	-	-	-	-	150	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 62 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 or more
1 Number of returns.....	395052	26801	195293	87186	37570	21092	20827	4003	1848	***	***	45
2 Total assets.....	176424836	-	7916579	14005530	13222163	14521994	46986290	27419897	26913267	***	***	9042881
3 Cash.....	16225875	-	1317230	1707613	1652167	1634231	4099254	1914843	2122241	***	***	711286
4 Notes and accounts receivable....	22251760	-	565882	1348253	1360393	1583816	5733058	3532224	4144741	***	***	1247941
5 Less: Allowance for bad debts.....	323765	-	*2102	*18795	*4757	8401	54188	58614	70447	***	***	58398
6 Inventories.....	73421531	-	2428589	4584643	4229495	4494888	21325925	14428342	13049452	***	***	2515186
7 U.S. govt. obligations, total....	354359	-	*243	*7865	*15298	*2559	39936	*127151	*25402	***	***	6933
8 Tax-exempt securities.....	228261	-	*28	*179	*27698	*26110	*40437	*45778	*51292	***	***	-
9 Other current assets.....	5272771	-	181555	335898	429496	487325	1300374	697758	762753	***	***	500846
10 Loans to stockholders.....	2566525	-	182351	250486	230489	305847	668921	283809	309263	***	***	74052
11 Mortgage and real estate loans....	606588	-	*14246	*89198	*16246	191124	381154	52645	27272	***	***	6888
12 Other investments.....	5477038	-	*39150	215911	266559	602385	1458784	642021	869143	***	***	545203
13 Depreciable assets.....	81372350	-	6868177	9405141	7842476	8435438	19966315	8594234	8544114	***	***	5292943
14 Less: Accumulated depreciation	44240108	-	4490038	5473023	4325191	4614703	10936821	4361409	4254508	***	***	2663154
15 Depletable assets.....	26243	-	*12668	*4807	*1633	*149	-	*2127	*3833	***	***	860
16 Less: Accumulated depletion....	13624	-	*6937	*2875	*118	*136	-	*83	*2970	***	***	482
17 Land.....	5555704	-	99516	232140	397618	556504	1527014	811497	721844	***	***	575504
18 Intangible assets (Amortizable)..	6747737	-	831763	1269894	876320	777410	1824138	486524	373557	***	***	64948
19 Less: Accumulated amortization	2784604	-	394110	493445	312134	266149	819021	232065	127302	***	***	32781
20 Other assets.....	3680195	-	268368	541638	518185	313597	674011	453115	363588	***	***	255105
21 Total liabilities.....	176424836	-	7916579	14005530	13222163	14521994	46986290	27419897	26913267	***	***	9042881
22 Accounts payable.....	24165277	-	1303724	2241789	2230787	2468306	6134366	2452471	3007600	***	***	1501129
23 Mort, notes, and bonds under 1 yr	46150576	-	703141	1250224	1049946	1387628	13813457	11944789	11172411	***	***	670469
24 Other current liabilities.....	12795112	-	604720	935242	900782	1095986	3034582	2047590	2045413	***	***	666504
25 Loans from stockholders.....	21220038	-	5198167	458019	2950495	2122126	3617555	1300039	990413	***	***	170169
26 Mort, notes, bonds, 1 yr or more.	30554545	-	1805901	3220220	3009803	3497480	8078925	3377439	3038453	***	***	2030206
27 Other liabilities.....	2295228	-	80549	199530	137766	192763	771448	300586	151911	***	***	269052
28 Net worth.....	39244060	-	1779624	1600506	2942585	3757705	11535956	5996984	6507066	***	***	3735353
29 Capital stock.....	9262485	-	1710324	1874556	1099530	992605	2134206	814214	452506	***	***	57916
30 Paid-in or capital surplus.....	13973848	-	2264812	2243823	1443296	1514417	3011701	1378424	1457039	***	***	106365
31 Retained earnings-unappropriated	18878803	-	-5562785	-2367229	605806	1630465	7458635	4122434	4871931	***	***	3704624
32 Less: Cost of treasury stock....	2871075	-	191975	150643	206047	379782	1068585	318089	274411	***	***	133552
33 Total receipts.....	662352780	5626571	45914122	55945898	44769927	46699028	167767788	111495491	108331902	***	***	22486898
34 Business receipts.....	653194233	5397122	45297459	55429461	44497041	46100945	165567807	109722253	106595911	***	***	22183169
35 Interest on govt. obligations....	50232	-	-	-	*1140	4363	8016	7804	4077	***	***	14959
36 Net gain, noncapital assets.....	469084	93284	33915	38661	6670	28600	61453	90658	63515	***	***	7228
37 Other receipts.....	8639231	136164	582748	477776	265076	565121	2130512	1674776	1668400	***	***	281543
38 Total deductions.....	654226243	6027834	45818377	55234537	44097568	46155825	165528415	110459385	106872484	***	***	21779471
39 Cost of goods sold.....	492869029	3770067	26392973	36348349	29225611	30659446	128353454	92615232	87996861	***	***	16256347
40 Compensation of officers.....	11642488	135852	2076201	1835569	1418648	1270537	2375166	1131639	914824	***	***	82513
41 Salaries and wages.....	52869054	569156	5028723	5302079	4628591	4993343	13102328	6442498	6728704	***	***	1976487
42 Repairs.....	3559840	37228	450177	472953	360283	373452	828539	339390	327633	***	***	145717
43 Bad debts.....	935133	37156	74114	139208	53287	114819	167887	93311	127218	***	***	57215
44 Rent paid on business property....	15844412	243754	2896170	2524243	1743012	1581012	3236416	1246540	1274528	***	***	332937
45 Taxes paid.....	10721800	154797	1453198	1468120	1048311	980767	2523640	1059101	1028534	***	***	325898
46 Interest paid.....	5925256	72286	297749	490717	449889	513142	1683812	1007130	804999	***	***	177784
47 Amortization.....	640017	58393	70763	121149	55085	66231	144133	55625	36723	***	***	9683
48 Depreciation.....	6380398	66393	587672	729806	569015	615479	1439830	646848	768582	***	***	404641
49 Depletion.....	*1381	-	*26	*171	-	-	-	-	-	***	***	1184
50 Advertising.....	10000220	163503	635338	803685	679459	924581	2423088	1446730	1519473	***	***	445912
51 Pension, prof sh, stock, annuity.	654857	*2156	38384	45097	56552	42829	158640	97431	95890	***	***	60231
52 Employee benefit programs.....	2701038	21618	101359	163696	147952	208823	740470	437609	444326	***	***	141148
53 Net loss, noncapital assets.....	94944	39213	21832	*12770	*544	*2994	5413	4431	1180	***	***	154
54 Other deductions.....	39386375	656263	5693699	4776925	3661332	3808371	8345597	3835869	4803009	***	***	1361621
55 Total receipts less total deducts..	8126537	-401263	95745	711361	672359	543203	2239374	1036106	1459419	***	***	707428
Total 1120S corporation net												
56 income (less deficit).....	10452951	272339	129407	788922	800435	710520	2688605	1295186	1685753	***	***	786123
57 1120S corporation net income....	16849211	886457	1703458	1924913	1575660	1292915	3697027	1644246	1909412	***	***	786754
58 1120S corporation deficit.....	6396261	614119	1574051	1135990	775226	582395	1008421	349060	223659	***	***	632
Net income (less deficit) from												
59 a trade or business.....	8076305	-401263	95745	711361	671219	538840	2231358	1028302	1455341	***	***	692469
60 Net income.....	14864237	270604	1687182	1870572	1464506	1173696	3321709	1443165	1722045	***	***	693226
61 Deficit.....	6787933	671868	1591437	1159211	793287	634856	1090351	414863	266704	***	***	757
Portfolio income (less deficit)												
62 distributed to shareholders:.....	2099099	666868	21506	71252	112145	145110	379042	214461	210736	***	***	71564
63 Dividend income.....	64276	*989	*668	8410	6063	9699	19353	6688	5894	***	***	2559
64 Interest income.....	830277	8337	22342	33602	35323	72448	213805	119386	160458	***	***	58399
65 Royalty income (less loss).....	12126	-	*180	*101	*1	-	*4463	*19	*4870	***	***	2102
66 Net S-T capital gain (less loss).	26214	*3656	*-302	*738	*6340	4283	6550	1872	1438	***	***	837
67 Net L-T capital gain (less loss).	1163819	653886	*-1383	28352	64418	58680	133562	86495	37670	***	***	7648
68 Other portfolio income (net)....	2387	-	-	*50	-	-	*1309	*1	*406	***	***	18
Real estate rental net income												
69 (less deficit).....	173300	*4467	*12313	*6038	7606	21769	49161	29910	15903	***	***	9146
70 Net income.....	205172	*4467	*15618	*7940	10240	24512	61051	31872	21581	***	***	10478
71 Deficit.....	31872	-	*3306	*1902	*2634	*2743	11890	*1962	*5679	***	***	1331
Net income (less deficit) from												
72 other rental activity.....	104247	*2267	*-157	*271	*9464	*4801	29044	22513	3773	***	***	12944
73 Net income.....	117480	*2267	*1096	*271	*9464	*4801	30064	22555	6824	***	***	14607
74 Deficit.....	13234	-	*1252	-	-	-	*1020	*42	*3051	***	***	1663
75 Income tax, total.....	10223	*323	*311	-	*130	*350	*1729	2205	2433	***	***	128
76 Built-in gains tax.....	2299	-	-	-	-	60	1153	480	113	***	***	128
77 Total recapture taxes.....	*256	-	-	-	-	-	-	*256	-	***	***	-
78 Excess net passive income tax....	684	-	-	-	-	240	423	-	21	***	***	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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	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 or more
1 Number of returns.....	2328	-	*1906	*187	-	*49	*133	*41	*8	***	***	-
2 Total assets.....	1130795	-	*42906	*32680	-	*40114	*398515	*264892	*162121	***	***	-
3 Cash.....	74938	-	*4402	*1661	-	*1044	*18408	*8904	*34708	***	***	-
4 Notes and accounts receivable....	230039	-	*3906	*1872	-	-	*62172	*73152	*11690	***	***	-
5 Less: Allowance for bad debts.....	*2922	-	-	-	-	-	*1571	*620	-	***	***	-
6 Inventories.....	433784	-	*2092	-	-	-	*175037	*123382	*90572	***	***	-
7 U.S. govt. obligations, total....	*24788	-	-	-	-	-	*24788	-	-	***	***	-
8 Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	***	***	-
9 Other current assets.....	97182	-	*72	*518	-	*22	*87004	*2101	*1389	***	***	-
10 Loans to stockholders.....	*688	-	-	-	-	*221	-	-	*466	***	***	-
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	***	***	-
12 Other investments.....	*17512	-	-	-	-	-	-	*11565	*1757	***	***	-
13 Depreciable assets.....	232537	-	*17082	*18813	-	*1625	*54283	*33955	*25867	***	***	-
14 Less: Accumulated depreciation	97170	-	*2614	*15307	-	*725	*23922	*16381	*10678	***	***	-
15 Depletable assets.....	-	-	-	-	-	-	-	-	-	***	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	-	-	-	-	***	***	-
17 Land.....	*3664	-	-	-	-	-	*1698	*62	*1905	***	***	-
18 Intangible assets (Amortizable)...	138789	-	*17176	*37449	-	*53263	*621	*28883	-	***	***	-
19 Less: Accumulated amortization	31002	-	*397	*12327	-	*15337	*207	*1758	-	***	***	-
20 Other assets.....	*7967	-	*1187	-	-	-	*203	*1646	*4444	***	***	-
21 Total liabilities.....	1130795	-	*42906	*32680	-	*40114	*398515	*264892	*162121	***	***	-
22 Accounts payable.....	246738	-	*2415	-	-	*16010	*41011	*83966	*60750	***	***	-
23 Mort, notes, and bonds under 1 yr	282279	-	-	-	-	-	*149415	*30897	*28052	***	***	-
24 Other current liabilities.....	41837	-	*617	-	-	*1051	*8699	*7480	*20802	***	***	-
25 Loans from stockholders.....	138851	-	*21767	*50919	-	-	*50023	*13503	-	***	***	-
26 Mort, notes, bonds, 1 yr or more.	153762	-	*16579	-	-	*16211	*18126	*47365	*40014	***	***	-
27 Other liabilities.....	*114427	-	-	-	-	-	*70774	*43652	-	***	***	-
28 Net worth.....	152900	-	*1527	*-18239	-	*6841	*60468	*38030	*12503	***	***	-
29 Capital stock.....	109990	-	*1317	*9362	-	*81288	*12925	*4925	*-0	***	***	-
30 Paid-in or capital surplus.....	53481	-	*10622	-	-	-	*31181	*11387	*181	***	***	-
31 Retained earnings-unappropriated	-10571	-	*-10412	*-27601	-	*-74446	*16362	*21718	*12321	***	***	-
32 Less: Cost of treasury stock...	-	-	-	-	-	-	-	-	-	***	***	-
33 Total receipts.....	2109038	-	*83722	*54960	-	*44317	*663102	*607797	*305627	***	***	-
34 Business receipts.....	2021632	-	*83722	*54960	-	*44317	*657699	*605251	*226987	***	***	-
35 Interest on govt. obligations....	*542	-	-	-	-	-	-	-	*542	***	***	-
36 Net gain, noncapital assets.....	*303	-	-	-	-	-	*268	-	*15	***	***	-
37 Other receipts.....	86561	-	-	-	-	-	*5135	*2545	*78083	***	***	-
38 Total deductions.....	2094149	-	*89400	*53959	-	*34612	*659237	*607756	*301603	***	***	-
39 Cost of goods sold.....	1542628	-	*66456	*6611	-	*17462	*507771	*483199	*199221	***	***	-
40 Compensation of officers.....	51938	-	*3156	*5617	-	*911	*26320	*7068	*3033	***	***	-
41 Salaries and wages.....	150640	-	*1007	*4953	-	*3181	*38598	*36386	*44552	***	***	-
42 Repairs.....	6935	-	*450	*446	-	*57	*3296	*867	*1089	***	***	-
43 Bad debts.....	*2643	-	-	-	-	*719	*1138	*119	*174	***	***	-
44 Rent paid on business property...	32262	-	*1193	*6741	-	*373	*4846	*8260	*564	***	***	-
45 Taxes paid.....	33885	-	*2682	*1441	-	*345	*6630	*16041	*3715	***	***	-
46 Interest paid.....	39264	-	-	*6817	-	*6	*10234	*7864	*8729	***	***	-
47 Amortization.....	4930	-	*397	-	-	*2833	*55	*1115	*10	***	***	-
48 Depreciation.....	25754	-	*1283	*753	-	*238	*5490	*2693	*2027	***	***	-
49 Depletion.....	-	-	-	-	-	-	-	-	-	***	***	-
50 Advertising.....	11776	-	*145	*1037	-	*83	*5479	*1484	*2007	***	***	-
51 Pension, prof sh, stock, annuity.	*4054	-	-	*1586	-	*115	*1905	*181	*251	***	***	-
52 Employee benefit programs.....	12590	-	*325	*917	-	-	*1630	*4145	*3633	***	***	-
53 Net loss, noncapital assets.....	-	-	-	-	-	-	-	-	-	***	***	-
54 Other deductions.....	174848	-	*12307	*17041	-	*8290	*45846	*38334	*32599	***	***	-
55 Total receipts less total deducts..	14890	-	*-5678	*1001	-	*9705	*3865	*41	*4024	***	***	-
Total 1120S corporation net												
56 income (less deficit).....	20967	-	*-5676	*1609	-	*9782	*7462	*424	*4168	***	***	-
57 1120S corporation net income.....	44969	-	*4254	*1609	-	*13197	*15114	*3428	*4168	***	***	-
58 1120S corporation deficit.....	*24002	-	*9930	-	-	*3415	*7652	*3005	-	***	***	-
Net income (less deficit) from												
59 a trade or business.....	14347	-	*-5678	*1001	-	*9705	*3865	*41	*3482	***	***	-
60 Net income.....	39598	-	*4254	*1001	-	*13121	*12572	*3236	*3482	***	***	-
61 Deficit.....	*25250	-	*9933	-	-	*3415	*8707	*3195	-	***	***	-
Portfolio income (less deficit)												
62 distributed to shareholders:.....	5639	-	*2	*608	-	*77	*2617	*383	*686	***	***	-
63 Dividend income.....	*1152	-	-	-	-	-	*1152	-	-	***	***	-
64 Interest income.....	4441	-	*2	*608	-	*77	*1434	*367	*686	***	***	-
65 Royalty income (less loss).....	-	-	-	-	-	-	-	-	-	***	***	-
66 Net S-T capital gain (less loss).	-	-	-	-	-	-	-	-	-	***	***	-
67 Net L-T capital gain (less loss).	*31	-	-	-	-	-	*31	-	-	***	***	-
68 Other portfolio income (net).....	*16	-	-	-	-	-	-	*16	-	***	***	-
Real estate rental net income												
69 (less deficit).....	*980	-	-	-	-	-	*980	-	-	***	***	-
70 Net income.....	*980	-	-	-	-	-	*980	-	-	***	***	-
71 Deficit.....	-	-	-	-	-	-	-	-	-	***	***	-
Net income (less deficit) from												
72 other rental activity.....	-	-	-	-	-	-	-	-	-	***	***	-
73 Net income.....	-	-	-	-	-	-	-	-	-	***	***	-
74 Deficit.....	-	-	-	-	-	-	-	-	-	***	***	-
75 Income tax, total.....	-	-	-	-	-	-	-	-	-	***	***	-
76 Built-in gains tax.....	-	-	-	-	-	-	-	-	-	***	***	-
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	-
78 Excess net passive income tax....	-	-	-	-	-	-	-	-	-	***	***	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 70 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 or more
1 Number of returns.....	326149	23521	147057	51891	40540	30027	28576	2759	1252	332	127	67
2 Total assets.....	178161843	-	4306672	8582889	14342131	21282444	56595722	18894295	18543206	11495398	8552967	15566119
3 Cash.....	12444378	-	1098696	1061534	1277975	1403736	3819720	1127209	1082178	580663	380223	612444
4 Notes and accounts receivable....	17701317	-	311817	503524	879838	1289241	4477646	1976213	2361966	1544926	1384877	2971269
5 Less: Allowance for bad debts.....	350656	-	*189	*465	*5749	*141694	25585	55255	40095	24412	26532	30679
6 Inventories.....	9379586	-	*32177	120732	577093	1198375	3722817	1266037	643573	1010416	500410	307957
7 U.S. govt. obligations, total....	2698963	-	*806	-	*25431	*24127	175891	*97279	113126	210166	268273	1783865
8 Tax-exempt securities.....	838258	-	*4732	*1430	*9822	*22156	163049	*98431	358293	*149001	24023	7320
9 Other current assets.....	13999189	-	260373	540872	709275	1494336	3994315	1501671	1734217	999009	1194572	1570549
10 Loans to stockholders.....	4061068	-	268088	490941	629220	554713	941748	417229	302218	134842	259294	62775
11 Mortgage and real estate loans....	8027018	-	106817	359346	485619	849920	1943414	666172	1127541	841249	627814	1019124
12 Other investments.....	27914151	-	475074	903411	1256399	1851957	6670826	2576519	4031397	2928407	2288385	4931775
13 Depreciable assets.....	75496202	-	3622585	5521413	8358254	11658108	26322866	7687132	6323447	2591476	1189321	2221601
14 Less: Accumulated depreciation	23967651	-	2469748	2568280	2866129	3367239	7214943	1892792	1924826	794606	340698	528330
15 Depletable assets.....	253707	-	*41800	*3133	*6313	*50456	*90228	*1384	-	60392	-	-
16 Less: Accumulated depletion....	118212	-	*14398	*3133	*3059	*7744	*41964	-	*1343	-	46571	-
17 Land.....	22247815	-	359895	1311697	2410581	3527802	9288340	2364265	1608423	665797	385269	325745
18 Intangible assets (Amortizable)...	2709260	-	262698	285558	246483	328050	699097	328858	241292	63731	42073	211421
19 Less: Accumulated amortization	1192632	-	129850	137333	130000	147857	266530	152322	74309	34486	16978	66566
20 Other assets.....	6020082	-	75299	224909	474825	694002	1834787	887648	654723	629217	378821	165851
21 Total liabilities.....	178161843	-	4306672	8582889	14342131	21282444	56595722	18894295	18543206	11495398	8552967	15566119
22 Accounts payable.....	9331963	-	988595	321702	462828	792866	2255694	1132446	644191	520899	718957	1493785
23 Mort, notes, and bonds under 1 yr	18487039	-	643148	727752	1074641	1315676	5790862	1836689	2461632	1538425	1442308	1655910
24 Other current liabilities.....	13251956	-	494786	397972	476121	761222	2801045	1186545	1519294	865803	1040841	3708507
25 Loans from stockholders.....	26830415	-	2747583	2530286	3493169	4479568	8660373	1769592	1396168	756682	502186	208926
26 Mort, notes, bonds, 1 yr or more.	62686047	-	867101	2275298	4808333	8666944	23323376	7486668	6741709	3083988	2059174	3373455
27 Other liabilities.....	6502610	-	270032	354740	496970	500720	1947210	662971	561814	580247	359088	768818
28 Net worth.....	41071813	-	-1704573	1975320	3530069	4479568	11817162	4819383	5218398	4149355	2430412	4356719
29 Capital stock.....	11200838	-	1134691	1098954	1694080	1772976	3405091	909761	711611	259287	164488	49900
30 Paid-in or capital surplus.....	29575706	-	1847472	1626577	2353849	3137380	9256035	3088376	3569907	2172495	1042083	1481533
31 Retained earnings-unappropriated	2191897	-	-4439511	-631798	-176287	-185425	-277308	1038757	957318	1744930	1291551	2869669
32 Less: Cost of treasury stock....	1896628	-	247225	118413	341573	245362	566656	217511	20438	*27357	67711	44382
33 Total receipts.....	77811520	1457698	15822446	9874032	6323051	7930988	17487854	5479259	5502071	2990026	1939071	3005023
34 Business receipts.....	72757502	1358027	15463748	9574495	6056695	7422260	16374325	4970938	4931402	2467362	1546234	2592016
35 Interest on govt. obligations....	132725	*2777	*1386	*1715	*1607	2758	33349	18429	27085	16814	10888	15919
36 Net gain, noncapital assets.....	344389	*42770	34971	*4902	*14551	35741	70772	36672	19163	38236	44753	1859
37 Other receipts.....	4576903	54125	322341	292921	250198	470230	1009409	453219	524421	467614	337196	395229
38 Total deductions.....	73145262	1869946	14438451	9169075	5897107	7378336	16386383	5166583	5129714	2810941	1964020	2934706
39 Cost of goods sold.....	23277194	555098	3073924	2485496	1323618	2476678	5995973	1981670	2229435	1416403	639630	1099270
40 Compensation of officers.....	7653280	25632	1955133	1600867	426300	619848	1845059	366902	309084	142964	150511	210980
41 Salaries and wages.....	11381086	107176	2020095	1539823	1052236	1282050	2799433	733537	707350	392507	315544	431334
42 Repairs.....	519163	1583	115124	87594	55944	53326	100238	35495	23533	14621	10731	20972
43 Bad debts.....	584903	52681	36625	51610	39581	50265	123770	93209	59770	23045	40296	14051
44 Rent paid on business property...	2008199	28615	620160	239168	210578	201279	381222	96335	104121	57494	27707	41521
45 Taxes paid.....	2177942	77865	437849	306710	195614	227178	501830	132135	115005	71036	40340	72381
46 Interest paid.....	2949624	80478	1444712	125190	129514	383213	681106	191718	336403	177497	205086	494705
47 Amortization.....	2074449	5553	15576	17971	17837	22791	37277	16637	19729	13646	7903	32529
48 Depreciation.....	1028785	8101	174445	139952	87097	110541	235247	89342	66821	39644	26174	51422
49 Depletion.....	17577	-	*2100	-	*5059	*1641	*7922	-	*167	-	-	689
50 Advertising.....	1166213	9467	437566	99140	147219	88128	152311	91208	58616	21177	33411	27968
51 Pension, prof sh, stock, annuity.	454904	*1203	150516	66668	34673	44953	101330	17897	19120	3530	3639	11374
52 Employee benefit programs.....	563695	4422	75949	68342	73513	74772	146282	35679	32708	21070	14228	16731
53 Net loss, noncapital assets.....	78694	*1783	*18578	*372	*1535	*6379	20326	*13072	*7749	*4526	3136	1238
54 Other deductions.....	19076556	910288	5160099	2340171	2096790	1735294	3257057	1271747	1040103	411780	445684	407542
55 Total receipts less total deducts..	4666257	-412247	1383995	704957	425944	552653	1101470	312676	372357	179085	-24949	70317
Total 1120S corporation net income (less deficit).....	10671258	-258920	1747017	1126421	895966	1277445	2600327	799352	1012445	545162	323851	602192
57 1120S corporation net income....	16330818	632042	2520278	1428683	1374488	1889019	3928465	1259636	1302328	761812	482751	751315
58 1120S corporation deficit.....	5659560	890962	773261	302262	478522	611574	1328138	460284	289883	216651	158901	149123
Net income (less deficit) from a trade or business.....	4533532	-415024	1382610	703242	424338	549895	1068122	294247	345271	162272	-35836	54397
60 Net income.....	10055178	252897	2151529	929584	821533	1091918	2295960	794538	689045	410196	185461	432516
61 Deficit.....	5521646	667922	768920	226342	397195	542023	1227839	500291	343774	247924	221297	378118
Portfolio income (less deficit) distributed to shareholders:....	4670037	115509	292907	265581	242753	400380	1048189	457155	575734	341503	392614	537711
63 Dividend income.....	336542	3453	15355	11623	11065	50110	84126	43010	25601	32855	10283	49060
64 Interest income.....	2080844	122751	96132	80644	117750	170514	554412	199483	224636	140279	156793	217450
65 Royalty income (less loss).....	45897	-	*1285	*11	*48	*2659	*470	*118	*40973	*22	-0	311
66 Net S-T capital gain (less loss).	731155	*6612	88902	155980	31538	37702	90312	86400	81685	65504	43747	42772
67 Net L-T capital gain (less loss).	1380995	-17310	90765	17322	82073	96850	289444	125350	194134	95926	178447	227994
68 Other portfolio income (net)....	94604	*2	*468	-	*279	*42545	29425	*2793	8705	6918	3345	124
Real estate rental net income (less deficit).....	1414706	40352	66225	156127	210716	321047	462157	54907	82529	43398	-32117	9367
70 Net income.....	3164899	307491	172530	294100	402741	535330	935555	190918	166243	105552	19049	35390
71 Deficit.....	1750193	267139	106305	137973	192025	214283	473398	136011	83715	62154	51167	26023
Net income (less deficit) from other rental activity.....	52982	*243	*5275	*1471	18160	6123	21859	*-6956	8911	*-2011	-810	717
73 Net income.....	85625	*342	*6732	*1471	*24603	10330	23528	*2293	*13086	*1302	1221	717
74 Deficit.....	32643	*99	*1457	-	*6443	*4207	*1669	*9249	*4174	*3314	2031	-
75 Income tax, total.....	37637	*21796	*2644	*283	*1873	*29	4907	*1234	*1841	*834	1228	969
76 Built-in gains tax.....	31933	21796	-	-	1657	-	3587	764	1164	769	1228	969
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax....	5685	-	2644	283	216	29	1320	452	677	65	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 80 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 or more
1 Number of returns.....	753890	54847	531099	80199	40867	21486	21705	2331	1030	218	66	43
2 Total assets.....	151374381	-	13100144	12784795	14309445	15304731	43708487	16001091	14853859	7433842	4483300	9394688
3 Cash.....	20514484	-	3691972	2455666	2634289	2424621	4687502	1708610	1328281	622910	388277	572356
4 Notes and accounts receivable....	23990052	-	1025718	1420363	1731426	2707539	7503576	3181432	2960998	1710770	782961	965270
5 Less: Allowance for bad debts.....	409235	-	10480	*986	11899	30678	178361	64650	49994	21327	6595	34264
6 Inventories.....	5737880	-	600427	476526	624022	656667	1410496	621410	880452	210226	41870	215784
7 U.S. govt. obligations, total....	618796	-	*4616	*16107	*11759	*100066	311477	80991	37921	*44848	11010	-
8 Tax-exempt securities.....	336388	-	11131	*3895	*60319	*32787	*52550	*68613	*57802	35067	2347	11875
9 Other current assets.....	8334443	-	499780	708621	797338	758611	2075394	813560	1037339	557352	407295	679152
10 Loans to stockholders.....	5065328	-	1045937	833509	640832	585393	944495	314659	269748	218528	125088	87138
11 Mortgage and real estate loans....	1024652	-	48951	*39666	166107	231193	170316	182668	139994	*29816	11026	4914
12 Other investments.....	12835774	-	365403	742009	899806	892920	3732734	1498764	1340879	817695	701577	1843987
13 Depreciable assets.....	119402130	-	16966959	11868250	12136375	11439770	32681046	11371791	9735612	4399738	2393694	6408896
14 Less: Accumulated depreciation	62148702	-	12234419	7121830	6820379	6079819	15240893	5025297	4498806	1940822	917242	2269195
15 Depletable assets.....	129784	-	35424	*6939	-	*8836	*42222	*520	*34723	-	-	1119
16 Less: Accumulated depletion....	24769	-	9762	*6479	-	*3276	*4596	*232	-	-	-	423
17 Land.....	7371113	-	179874	362870	623757	817512	2994986	767153	793616	217646	196679	417020
18 Intangible assets (Amortizable)...	7540053	-	1041869	1187495	886266	633729	1671672	319914	1135631	288717	205756	169004
19 Less: Accumulated amortization	3763943	-	507095	564442	434918	237483	669124	119647	938522	109895	105393	77424
20 Other assets.....	4820153	-	343839	356617	364344	366342	1522995	280832	588186	352573	244948	399478
21 Total liabilities.....	151374381	-	13100144	12784795	14309445	15304731	43708487	16001091	14853859	7433842	4483300	9394688
22 Accounts payable.....	13238575	-	941293	855967	1121000	1285444	3616777	1658212	1644680	1006663	524473	584066
23 Mort, notes, and bonds under 1 yr	15635254	-	1502240	1077749	1452768	1461604	4215831	1574309	1472813	723694	372457	1781789
24 Other current liabilities.....	15940125	-	1804395	1320673	1323257	1593137	4162473	1939332	1665404	813298	572048	746107
25 Loans from stockholders.....	27183588	-	8264773	3938487	3327705	2310923	6109546	1514780	851960	507606	159419	198389
26 Mort, notes, bonds, 1 yr or more.	44352631	-	2751746	2996502	3908980	3622028	14753939	5302265	4447479	2248741	1448803	2872147
27 Other liabilities.....	5705103	-	399484	343692	425705	692392	1507163	489719	696438	540133	240628	369750
28 Net worth.....	29319105	-	-2563788	2251725	2750030	4339203	9342758	3522474	4075085	1593707	1165471	2842440
29 Capital stock.....	9009958	-	2385772	1169844	1103108	1186847	1789927	443125	239954	274565	137299	279516
30 Paid-in or capital surplus.....	19492189	-	3211043	1848056	1898192	1700672	5343078	2130314	1738759	445529	489188	687358
31 Retained earnings-unappropriated	3299751	-	-7846688	-561651	9310	1722304	2978038	1121859	2209481	932457	573245	2161394
32 Less: Cost of treasury stock....	2482792	-	313915	204524	260581	270621	768285	172825	113108	58845	34261	285828
33 Total receipts.....	368278859	5670242	97247125	42234471	37989096	35555760	80374372	24653468	22060305	10933956	4059177	5700887
34 Business receipts.....	359018268	5304072	95807789	41353750	37074158	34828334	78406249	23905510	21354813	10425509	3778466	6779617
35 Interest on govt. obligations....	89718	*491	*703	2507	12238	2669	21744	16998	10953	4567	1916	14931
36 Net gain, noncapital assets.....	1359655	289393	141883	97863	47548	58342	242799	53733	84544	26643	14442	302465
37 Other receipts.....	7811218	76285	1296750	780352	855152	666415	1703579	677227	609994	477237	264353	403875
38 Total deductions.....	348039170	5530223	90575030	39536689	35688274	33442709	77126400	23610554	21226084	10290952	3852481	7159773
39 Cost of goods sold.....	110068618	1319339	20132973	9638344	11150788	11213326	27174104	10800939	10350910	4978011	1464273	1845610
40 Compensation of officers.....	33810334	789744	13849807	5313611	3861312	2692809	4737325	1103829	724225	414905	163738	159030
41 Salaries and wages.....	72201783	965209	18443369	8964374	7538058	7610488	15956841	4400205	3972073	2017964	886381	1446821
42 Repairs.....	3291801	48573	686213	417797	362967	324386	831205	257379	167748	73923	23117	98493
43 Bad debts.....	787363	27518	85831	58730	93254	99930	200346	79250	42090	47638	37185	15591
44 Rent paid on business property...	14600491	292667	4859315	2153365	1436687	1155216	3071191	509167	461250	211257	69350	381026
45 Taxes paid.....	13689693	188466	3701689	1661081	1430516	1325367	3085100	751800	692884	433908	153142	265740
46 Interest paid.....	5358489	95650	521059	450759	495217	475263	1684410	547555	417119	227227	109340	334889
47 Amortization.....	1005303	14434	107278	127703	97525	55091	197516	75639	135844	28679	34839	130755
48 Depreciation.....	9730887	128983	1270597	914566	915565	855739	2529078	924802	759582	336646	156320	939009
49 Depletion.....	*2121	*1773	*48	-	-	*229	-	-	*71	-	-	-
50 Advertising.....	4866831	71611	1521142	574037	515728	362357	938924	315561	215942	79864	43072	228593
51 Pension, prof sh, stock, annuity.	2618995	36302	1138896	293660	277834	192991	308300	128777	96701	57538	30535	57461
52 Employee benefit programs.....	4059738	29075	740075	341381	463415	488622	1049490	316585	290243	167221	57686	115946
53 Net loss, noncapital assets.....	103221	*19792	48930	*484	*3830	3699	12818	2995	5600	*4987	6	81
54 Other deductions.....	71843503	1501086	23467808	8626799	7045579	6587195	15349753	3396072	2893801	1211184	623497	1140729
55 Total receipts less total deducts..	20239689	140018	6672094	2697782	2300821	2113052	3247972	1042914	834221	643004	206697	341114
Total 1120S corporation net												
56 income (less deficit).....	24785445	1082286	6879492	2991391	2603097	2412897	4525858	1298676	1240153	831130	443105	477360
57 1120S corporation net income....	33255123	1585296	9625195	3961562	3395866	3079488	6141588	1803565	1561213	995780	528490	577080
58 1120S corporation deficit.....	8469678	503010	2745703	970171	792786	666591	1615730	504889	321059	164650	85385	99720
Net income (less deficit) from												
59 a trade or business.....	20149971	139527	6671391	2695276	2288583	2110383	3226227	1025916	823268	638437	204780	326183
60 Net income.....	29309851	732903	9468871	3745351	3152949	2805228	4973347	1533879	1242916	849842	335374	469192
61 Deficit.....	9159880	593376	2797480	1050075	864366	694844	1747120	507963	419648	211405	130594	143009
Portfolio income (less deficit)												
62 distributed to shareholders.....	4109704	936805	164489	262172	230844	237933	1118399	262414	401511	163186	222625	109327
63 Dividend income.....	153683	*712	19353	14619	18428	26809	38716	16669	8269	3900	3514	2695
64 Interest income.....	1408875	40704	103999	98101	138313	168733	369822	133444	129168	88112	45147	93334
65 Royalty income (less loss).....	181275	*223	*10047	*1335	*2619	*6	*79441	*21416	*12254	*422	52626	886
66 Net S-T capital gain (less loss).	96064	*-75329	-395	22860	5575	-6080	37766	3449	99944	3783	673	3817
67 Net L-T capital gain (less loss).	2256159	970426	31485	124919	64078	41603	592533	87124	151618	63506	120243	8626
68 Other portfolio income (net)....	13648	69	-	*338	*1831	*6863	*121	*313	*259	*3463	421	-31
Real estate rental net income												
69 (less deficit).....	259128	*-6749	29871	10608	44276	30608	91262	11311	7365	16648	5740	18189
70 Net income.....	348563	471	43410	24066	53441	41997	108788	22532	10873	17432	7358	18197
71 Deficit.....	89435	*7221	*13539	*13458	*9165	11389	17526	11221	3508	*784	1618	8
Net income (less deficit) from												
72 other rental activity.....	266643	*12703	13741	23335	39395	33973	89970	-965	8010	12859	9960	23661
73 Net income.....	409741	*14876	16323	31118	39395	59173	150306	*16092	26120	*19854	12179	24307
74 Deficit.....	143098	*2173	*2582	*7783	-	*25199	60336	*17057	*18110	*6994	2219	646
75 Income tax, total.....	24390	-	*6133	*1750	*708	*4025	*4838	*786	*4722	*519	508	400
76 Built-in gains tax.....	23757	-	6119	1750	282	4025	4651	786	4722	519	504	400
77 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
78 Excess net passive income tax....	427	-	-	-	427	-	-	-	-	-	-	-

Form 1120S
Returns with
net income

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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 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 or more
1 Number of returns.....	1185801	46908	682464	184766	100446	69715	78408	13336	7102	1768	594	292
2 Total assets.....	663367857	-	21076566	30008900	35502945	49187252	170654779	91749394	105623207	61242995	40535512	57786307
3 Cash.....	74542363	-	6152944	5845893	6207524	7558005	20107194	9228459	8714795	4531416	2843313	3352822
4 Notes and accounts receivable....	152844965	-	2080230	4362609	6117381	10369011	40443456	23426750	27627794	16376417	9639882	12401436
5 Less: Allowance for bad debts.....	2031930	-	16169	6211	37740	41554	420320	325733	432177	268195	172531	311300
6 Inventories.....	142703521	-	2254976	4648699	5613371	8524764	37614322	23420109	27691733	13473455	8766907	10695185
7 U.S. govt. obligations, total....	4060000	-	*6068	*30326	*62475	134714	551704	583101	621701	656006	514254	899142
8 Tax-exempt securities.....	2499952	-	16001	*6468	*58311	119932	578444	283745	678179	320354	211976	226542
9 Other current assets.....	34259138	-	740226	1252578	2113455	2642553	8312459	4652665	5195281	3339241	2593350	3417330
10 Loans to stockholders.....	11978824	-	1597765	1683690	1281555	1386869	2824530	941185	971849	566854	430395	294131
11 Mortgage and real estate loans...	5804796	-	25931	195919	219434	505315	1634908	546664	774645	726763	407615	767603
12 Other investments.....	42968018	-	532220	926130	1378848	2033361	10016543	4546264	6861379	4726312	3837856	8109106
13 Depreciable assets.....	349742746	-	24401045	24569184	23667592	28959601	86514342	42521010	47070898	27719988	18277221	26041864
14 Less: Accumulated depreciation	201476106	-	18044891	16318950	14719344	17217214	49908312	23432022	25452157	14686411	9293637	12403170
15 Depletable assets.....	3078012	-	103026	*190474	*155077	302359	560810	270519	530593	167761	434015	356177
16 Less: Accumulated depletion...	1570227	-	31318	*125487	*92156	216664	238736	111457	255602	70268	283191	145347
17 Land.....	21061884	-	213442	835896	1669177	2268905	6429966	2683337	2678158	1657725	981174	1644105
18 Intangible assets (Amortizable)...	15865484	-	1331424	1802132	1340487	1138585	3890277	1520438	1425353	1164674	686730	1565384
19 Less: Accumulated amortization	6684484	-	755330	796395	587504	421325	1723974	612608	658935	416918	273109	438387
20 Other assets.....	13728101	-	468974	905945	1055002	1140035	3467167	1606459	1579720	1257822	933292	1313685
21 Total liabilities.....	663367857	-	21076566	30008900	35502945	49187252	170654779	91749394	105623207	61242995	40535512	57786307
22 Accounts payable.....	96235023	-	2627567	3406117	4803935	7137322	25172396	13338646	15769956	9568719	6008431	8401935
23 Mort, notes, and bonds under 1 yr	89115337	-	2072797	2629350	3067638	4391167	23097024	16588092	18174556	8911585	4616007	5567120
24 Other current liabilities.....	56619725	-	2112440	2279745	2497584	3774315	13768420	8237604	9398650	5279904	3922240	5348825
25 Loans from stockholders.....	38665387	-	5659151	4867374	3807926	4633847	10398991	3345512	3306727	1332008	726658	587194
26 Mort, notes, bonds, 1 yr or more.	107555416	-	3672018	5562281	6595167	8637996	27829616	13027562	14751379	8820046	6817971	11841379
27 Other liabilities.....	13979546	-	196957	580462	603444	810759	3563854	1892985	1555964	1226055	951950	2597117
28 Net worth.....	261197422	-	4735636	10683570	14127251	19801847	66824477	35318995	42665977	26104678	17492254	23442738
29 Capital stock.....	22471177	-	2790063	2535133	2839540	2591892	6398254	2095982	1535719	911756	441543	331297
30 Paid-in or capital surplus.....	33293365	-	2664820	3050936	2424676	3346411	8519126	3620068	4390983	2603133	1286135	1387076
31 Retained earnings-unappropriated	216862291	-	-61204	5759198	9743847	14887086	55340691	31015295	38393375	23390807	16145504	22247692
32 Less: Cost of treasury stock..	11429410	-	658044	661696	880812	1023542	3433595	1412350	1654100	801018	380928	523326
33 Total receipts.....	1872097689	13295455	163636096	125731312	119684528	140032469	473574134	247464815	275023807	137951590	81194744	94508739
34 Business receipts.....	1840992656	12014857	160787996	123698191	117967612	137824409	466296968	243811210	271020587	135226919	79899081	92444826
35 Interest on govt. obligations....	441534	2657	1106	1814	14537	10440	79338	46851	100213	58724	50315	78940
36 Net gain, noncapital assets.....	3575553	587601	325118	246406	224378	249413	764368	319085	334946	234136	153459	136643
37 Other receipts.....	27087946	690341	2521877	1784900	1478000	1948207	6436860	3287669	3568062	2431810	1091889	1848330
38 Total deductions.....	1756568848	11251231	145697478	116028920	110700939	130399603	448166075	235842491	262006307	130749797	76535291	89190716
39 Cost of goods sold.....	1202358947	5972319	57276319	60904604	64361093	80439244	317795906	182484105	204995240	102490251	59513043	66126824
40 Compensation of officers.....	69105723	454287	16914797	9236627	6707465	6514100	15251744	5310859	4772172	1967787	1043235	932649
41 Salaries and wages.....	157112175	995620	20868734	14673935	13139904	14558219	38533278	16522253	17241618	8783064	4874297	6921253
42 Repairs.....	10438468	86047	1271181	997117	948221	1036067	2673095	991222	1039352	557228	323369	515568
43 Bad debts.....	2935947	23962	108672	208055	177815	268635	796407	364668	421965	266949	114001	186619
44 Rent paid on business property...	33155617	370288	6504513	4059792	3199384	3048846	7857418	2396551	2721867	1136662	821774	1038523
45 Taxes paid.....	36980645	339196	4942080	3523771	3059005	3279790	9132492	4000721	4048362	2103964	1093483	1457782
46 Interest paid.....	16891717	258313	760153	908700	971207	1355691	4463388	2265195	2449410	1344900	884537	1230221
47 Amortization.....	1688255	18428	110210	137434	119813	101792	404000	184078	154082	149138	108491	200789
48 Depreciation.....	27561796	228602	1798466	1771930	1799234	2232745	6770160	3403954	3785559	2196864	1523065	2051216
49 Depletion.....	152803	*3706	*1134	*5446	*8290	*2141	10502	51865	33298	*16107	12315	7997
50 Advertising.....	17258246	192281	2082564	1261527	1245271	1259274	3623286	1941947	2407510	1170431	904759	1169396
51 Pension, prof sh, stock, annuity.	6492149	44853	1114399	432281	469299	427462	1501791	695722	782721	418088	245846	359687
52 Employee benefit programs.....	12520786	73803	868391	655820	785067	1110583	3214785	1588793	1813112	1000797	618765	790871
53 Net loss, noncapital assets.....	99833	*2595	12714	*5845	1988	11897	24883	12517	8749	10767	6155	1725
54 Other deductions.....	161815742	2186930	31063151	17246037	13707883	14754916	36112952	13628040	15331291	7136801	4448155	6199596
55 Total receipts less total deducts..	115528841	2044223	17938619	9702392	8983590	9632866	25408059	11622324	13017501	7201793	4659453	5318023
Total 1120S corporation net												
56 income (less deficit).....	126023351	3935268	18275674	10002166	9353658	10297334	27721787	12571568	14209091	8100688	5445846	6110273
57 1120S corporation net income....	126249736	3951779	18312203	10005461	9368891	10309229	27790625	12608748	14215421	8105676	5470889	6110814
58 1120S corporation deficit.....	226385	*16511	*36529	*3295	*15233	*11894	68838	*37181	6330	*4988	25043	541
59 Net income from a trade or business	115087307	2041567	17937512	9700578	8969052	9622426	25332120	11575473	12917288	7143069	4609137	5239084
Portfolio income (less deficit)												
60 distributed to shareholders:.....	10201518	1894120	333758	271471	346370	603418	2220209	910923	1195835	837255	827028	761130
61 Dividend income.....	522838	2304	11794	24272	30473	44070	175107	50119	69414	37352	23678	54257
62 Interest income.....	4561939	24850	140728	154885	191001	330455	1186709	594684	699050	434637	322317	482625
63 Royalty income (less loss).....	241872	1	*2225	*1687	*2766	*3815	88163	16076	33155	9587	37252	22643
64 Net S-T capital gain (less loss)...	148343	9685	17044	10892	-11291	10807	-3703	35886	46197	6161	4010	22654
65 Net L-T capital gain (less loss)...	4673697	1857199	161965	78849	106590	212158	748083	212406	334416	344871	438261	178899
66 Other portfolio income (net).....	52828	*81	*2	*886	*2332	*2113	25849	*1753	13603	4647	1510	52
Real estate rental net income												
67 (less deficit).....	427363	-15668	-8618	8765	14675	56255	116509	37549	88248	92053	-8636	46230
68 Net income.....	828170	*8831	52867	24713	38691	91607	201363	95056	116247	107379	27458	63957
69 Deficit.....	400807	*24499	61485	15948	24016	35352	84854	57507	27999	15326	36094	17727
Net income (less deficit) from												
70 other rental activity.....	307163	*15249	13022	21352	23560	15234	52949	47622	7720	28311	18316	63829
71 Net income.....	347455	*15348	13022	21352	23660	15359	58493	61901	20577	32988	19190	65565
72 Deficit.....	40292	*99	-	-	*100	*124	5545	*14278	12857	*4678	875	1736
73 Income tax, total.....	120114	*33458	*5004	*2085	*2686	*16792	12363	7027	14522	12245	10590	3341
74 Built-in gains tax.....	96788	32368	4678	1750	2556	16714	6451	5818	10869	6501	6864	2217
75 Total recapture taxes.....	*1126	-	-	-	-	-	*983	*143	-	-	-	-
76 Excess net passive income tax....	2845	-	-	283	-	29	1421	-	-	1113	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 20 RETURNS WITH 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 or more
1 Number of returns.....	7779	*21	3093	1820	*666	820	1020	206	93	*25	***	***
2 Total assets.....	9999535	-	104342	286030	*235284	639321	2217851	1669221	1399994	*923363	***	***
3 Cash.....	1293008	-	35789	62404	*60017	83748	339104	311328	138278	*111103	***	***
4 Notes and accounts receivable....	1266200	-	*5370	*87920	*28663	146934	352080	264519	160282	*68694	***	***
5 Less: Allowance for bad debts.....	7070	-	-	-	-	-	*2480	*869	*324	*473	***	***
6 Inventories.....	338212	-	*7550	*21528	*32995	*17603	*29807	75787	*103905	*22407	***	***
7 U.S. govt. obligations, total....	*152412	-	-	-	-	*37654	-	*562	*56704	-	***	***
8 Tax-exempt securities.....	*50243	-	-	-	-	-	-	*27632	*22611	-	***	***
9 Other current assets.....	350323	-	*5888	*10411	*308	*13462	69467	98888	57505	*35804	***	***
10 Loans to stockholders.....	237341	-	*585	*273	-	-	151099	*22134	*19548	-	***	***
11 Mortgage and real estate loans....	-	-	-	-	-	-	-	-	-	-	***	***
12 Other investments.....	2616288	-	-	*4648	*16209	*43551	310055	195409	260626	*398421	***	***
13 Depreciable assets.....	5793025	-	*105769	208577	*403564	552282	1305739	1277079	807587	*404168	***	***
14 Less: Accumulated depreciation	3787236	-	*74381	159892	*364002	403858	791372	841202	513234	*240530	***	***
15 Depletable assets.....	2325450	-	*22086	*140312	*143957	*269983	545227	*187101	357127	*72162	***	***
16 Less: Accumulated depletion....	1235689	-	*9973	*94613	*89149	*193360	232420	*72166	181126	*13609	***	***
17 Land.....	320996	-	-	-	*31	*33407	50511	61649	89937	*45105	***	***
18 Intangible assets (Amortizable)...	141002	-	*30245	*420	-	*302	23937	*56919	*6961	*11896	***	***
19 Less: Accumulated amortization	78055	-	*24705	*411	-	*265	7439	*32462	*1900	*9155	***	***
20 Other assets.....	223087	-	*120	*4452	*2692	*29123	74537	36915	*15506	*17369	***	***
21 Total liabilities.....	9999535	-	104342	286030	*235284	639321	2217851	1669221	1399994	*923363	***	***
22 Accounts payable.....	756184	-	*2453	*70449	*9395	*65775	195962	162875	94858	*33700	***	***
23 Mort, notes, and bonds under 1 yr	665401	-	*15697	*54532	-	132856	221304	*69547	*82790	*7009	***	***
24 Other current liabilities.....	564376	-	-	*25587	*678	86826	170394	59654	136394	*12216	***	***
25 Loans from stockholders.....	427616	-	*53320	*30229	*18060	*34179	129828	*13607	*41004	*106980	***	***
26 Mort, notes, bonds, 1 yr or more.	1575311	-	*4424	*31991	*4649	*147583	431082	*253069	195696	*128413	***	***
27 Other liabilities.....	257564	-	*-111	*199	*25841	*5878	*38469	*38640	*80728	*40994	***	***
28 Net worth.....	5753084	-	28558	73044	*176661	166224	1030812	1071829	768524	*594052	***	***
29 Capital stock.....	244134	-	16544	7541	*28288	11251	97611	29387	15646	*4645	***	***
30 Paid-in or capital surplus.....	1474505	-	*54214	*39950	*180776	*350141	264549	80013	150620	*296884	***	***
31 Retained earnings-unappropriated	4193204	-	-42200	25553	*-32341	-161202	668652	1053720	625828	*292523	***	***
32 Less: Cost of treasury stock...	158758	-	-	-	*62	*34066	-	*91291	*23569	-	***	***
33 Total receipts.....	9895774	*147780	407695	709800	*306908	1509100	2706274	1969548	1111030	*371407	***	***
34 Business receipts.....	9040455	*132239	351178	598167	*259332	1405864	2584568	1933386	986635	*339678	***	***
35 Interest on govt. obligations....	5768	-	-	-	-	-	*166	*1453	*1559	*1326	***	***
36 Net gain, noncapital assets.....	121861	-	*31254	*11402	*14335	*860	34711	5353	15723	*6262	***	***
37 Other receipts.....	727689	*15541	*25263	*100231	*33241	*102375	86829	29357	107113	*24142	***	***
38 Total deductions.....	8258869	*100808	279755	554755	*231529	1347449	2311237	1722579	957591	*314210	***	***
39 Cost of goods sold.....	4255395	*42800	*58268	*350473	*7719	*827927	1285259	912519	396943	*151500	***	***
40 Compensation of officers.....	263919	-	*19254	*24954	*6468	*25661	86312	48373	36670	*8498	***	***
41 Salaries and wages.....	711322	*901	*41472	*28792	*48665	119413	166177	158947	88935	*24356	***	***
42 Repairs.....	167241	-	*10574	*6206	*6803	*16835	40374	35862	40881	*8844	***	***
43 Bad debts.....	12101	-	-	*4356	*143	*431	*1851	2140	1292	*181	***	***
44 Rent paid on business property...	126268	-	*7868	*4007	*1951	*16016	39082	19493	35455	*865	***	***
45 Taxes paid.....	330183	*8263	17631	*21966	*22668	45125	76558	50621	54861	*15882	***	***
46 Interest paid.....	217683	*4618	*4958	*3588	*1978	25830	58885	28128	28067	*8313	***	***
47 Amortization.....	14407	*219	*294	*13	-	*33	4750	*4047	*412	*2183	***	***
48 Depreciation.....	485414	*7566	*13571	11856	*18649	48360	127261	113425	67249	*33884	***	***
49 Depletion.....	89509	*2984	-	-	*3191	*1957	*5760	*32249	*26653	*9799	***	***
50 Advertising.....	11838	-	*1053	*535	*988	*647	3322	2930	1112	*392	***	***
51 Pension, prof sh, stock, annuity.	39499	-	-	*74	*961	*777	4359	15499	*11755	*1438	***	***
52 Employee benefit programs.....	167383	*53	*943	*5796	*244	*21302	91496	23781	16972	*4207	***	***
53 Net loss, noncapital assets.....	*375	-	-	*150	-	-	*66	*158	*2	-	***	***
54 Other deductions.....	1366331	*33404	103867	91988	*111100	197136	319726	274405	150333	*43867	***	***
55 Total receipts less total deducts..	1636905	*46971	127940	155045	*75379	161650	395037	246969	153438	*57197	***	***
Total 1120S corporation net												
56 income (less deficit).....	1851475	*47167	130671	157909	*97900	170095	450699	274679	170345	*77642	***	***
57 1120S corporation net income....	1851475	*47167	130671	157909	*97900	170095	450699	274679	170345	*77642	***	***
58 1120S corporation deficit.....	-	-	-	-	-	-	-	-	-	-	***	***
59 Net income from a trade or business	1631137	*46971	127940	155045	*75379	161650	394871	245516	151879	*55871	***	***
Portfolio income (less deficit)												
60 distributed to shareholders:....	214292	*196	*2732	*2837	*22521	9178	50410	25630	20461	*21808	***	***
61 Dividend income.....	31896	-	-	*455	*408	*856	*479	*7899	*1732	*1639	***	***
62 Interest income.....	110865	*196	*687	*2049	*1464	4519	33060	16042	14032	*8058	***	***
63 Royalty income (less loss).....	48856	-	*2045	*240	*20649	*3803	*12742	*1023	*2046	*2898	***	***
64 Net S-T capital gain (less loss)...	-4055	-	-	*-346	-	-	*-4857	*566	*337	*-1936	***	***
65 Net L-T capital gain (les loss)...	25170	-	-	-	-	-	8987	*101	*1448	*11150	***	***
66 Other portfolio income (net)....	*1559	-	-	*439	-	-	-	-	*866	-	***	***
Real estate rental net income												
67 (less deficit).....	4133	-	-	-	-	*-734	*4263	*2467	*-1648	*-38	***	***
68 Net income.....	7889	-	-	-	-	-	*4309	*2467	*223	*93	***	***
69 Deficit.....	3757	-	-	-	-	*734	*46	-	*1870	*131	***	***
Net income (less deficit) from												
70 other rental activity.....	1913	-	-	*27	-	-	*1155	*1066	*-347	*1	***	***
71 Net income.....	2930	-	-	*27	-	-	*1155	*1441	*292	*1	***	***
72 Deficit.....	*1017	-	-	-	-	-	-	*376	*639	-	***	***
73 Income tax, total.....	*1282	-	-	-	*114	-	*612	*518	*33	-	***	***
74 Built-in gains tax.....	671	-	-	-	114	-	-	518	33	-	***	***
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***
76 Excess net passive income tax....	612	-	-	-	-	-	612	-	-	-	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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	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 or more
1 Number of returns.....	141962	5945	81224	22818	11935	8617	9005	1545	687	136	41	9
2 Total assets.....	65128047	-	2394684	3625905	4197307	6202780	19508397	10447854	9766087	4638078	2673901	1673055
3 Cash.....	10005339	-	682168	712714	756317	1052279	2976064	1429644	1332539	675693	263456	124466
4 Notes and accounts receivable....	21204173	-	341310	721518	979584	1905033	6188790	3920604	3830521	1866068	987131	463615
5 Less: Allowance for bad debts.....	98906	-	*145	*40	*14388	*4231	37762	19280	13729	*4985	3828	520
6 Inventories.....	8632559	-	126980	407906	484568	913976	3097363	1460120	1214495	366043	317818	243290
7 U.S. govt. obligations, total....	430198	-	-	-	-	*5770	*80115	*115066	74802	*125393	4953	24099
8 Tax-exempt securities.....	253485	-	*13	*73	-	*15598	*63465	*19754	74607	*19030	36353	24592
9 Other current assets.....	7284410	-	90179	187814	593276	676305	2389512	1347212	1013926	506218	242793	237174
10 Loans to stockholders.....	1284340	-	270989	276834	123371	117540	277681	68608	91007	30553	24034	3723
11 Mortgage and real estate loans...	295647	-	*12	*1127	*1680	*81369	148825	37132	22289	-	3051	161
12 Other investments.....	2675863	-	*42528	*64501	81922	101852	680909	350271	465498	273322	272390	342669
13 Depreciable assets.....	29362071	-	3119340	3092247	2463067	3026150	7360535	3576147	3754705	1619391	1058305	292185
14 Less: Accumulated depreciation	18696023	-	2288003	2013006	1547126	1880890	4531386	2251709	2386562	957201	679851	160289
15 Depletable assets.....	68335	-	-	*204	-	-	-	*5572	*32256	*3329	26968	7
16 Less: Accumulated depletion...	14082	-	-	-	-	-	-	*500	*7396	*140	6046	-
17 Land.....	1457473	-	24128	109798	177349	101686	456253	221474	183568	61209	91973	30035
18 Intangible assets (Amortizable)...	274801	-	24999	99401	43606	34430	26380	20165	10872	9485	5463	-
19 Less: Accumulated amortization	112244	-	10272	29480	24683	9807	12947	11365	5574	*5776	2339	-
20 Other assets.....	820607	-	-29541	-5705	78763	65721	344600	158938	78263	50443	31276	47847
21 Total liabilities.....	65128047	-	2394684	3625905	4197307	6202780	19508397	10447854	9766087	4638078	2673901	1673055
22 Accounts payable.....	13413753	-	228682	548566	577906	956593	3791033	2178016	2528497	1401142	607392	595925
23 Mort, notes, and bonds under 1 yr	7421266	-	250405	447709	553445	828599	2332150	1392519	841216	474636	180334	120253
24 Other current liabilities.....	8470550	-	235545	324632	394775	774812	2559977	1600914	1368623	667685	362330	181256
25 Loans from stockholders.....	3112148	-	350494	216659	240904	499025	1063149	358483	245413	40434	38577	59009
26 Mort, notes, bonds, 1 yr or more.	6501634	-	451533	859139	590098	699490	1665018	635340	793754	329381	291817	186066
27 Other liabilities.....	1194692	-	23098	54649	42506	115333	432903	235576	110032	68250	76163	36181
28 Net worth.....	25014004	-	854927	1174551	1797673	2328927	7664167	4047004	3878553	1656550	1117288	494364
29 Capital stock.....	1537519	-	237770	151249	275090	200079	384675	120418	106523	22606	28472	10637
30 Paid-in or capital surplus.....	2125458	-	171502	218606	214277	185209	739297	151551	307916	81193	24779	31129
31 Retained earnings-unappropriated	22181742	-	465533	852882	1342739	2013279	6795575	3895770	3700923	1586316	1071312	457413
32 Less: Cost of treasury stock....	830714	-	*19877	*48186	*34433	69639	255380	120735	236809	33565	7275	4815
33 Total receipts.....	191561793	1502226	21290666	17163872	16383505	18112277	47821374	26898191	23217936	10885260	5375956	2910529
34 Business receipts.....	190242210	1428090	21107216	17124403	16326020	17994155	47484552	26732256	23041587	10794801	5330205	2878926
35 Interest on govt. obligations....	37775	-	-	-	*215	*561	6059	4269	9857	10772	4101	1939
36 Net gain, noncapital assets.....	230057	*31865	34197	7678	17709	12903	54023	21106	38260	7769	4143	405
37 Other receipts.....	1051752	*42272	149254	31792	39561	104658	276739	140561	128232	71918	37506	29259
38 Total deductions.....	180577843	1363654	19316013	16106680	15286820	17059814	45292569	25519237	22179540	10462432	5154900	2836183
39 Cost of goods sold.....	143076179	923408	11669607	10873072	11755772	12995791	36478175	22003972	19700339	9383457	4675393	2617192
40 Compensation of officers.....	6219751	82486	1544396	781194	564488	628298	1511154	490212	403559	134577	52099	27288
41 Salaries and wages.....	8442953	97416	1848479	1190710	771506	822566	1983998	717454	571426	247416	135478	56502
42 Repairs.....	803302	9392	119285	122394	95447	106191	226878	38432	43225	32520	6440	3098
43 Bad debts.....	205833	*5575	11255	35116	12258	41167	54775	21074	16375	5177	2062	1000
44 Rent paid on business property...	1439102	21809	328625	240183	168463	150957	302323	84565	77943	47634	12605	3995
45 Taxes paid.....	3699899	33782	615914	461135	335762	431784	908394	458257	297982	90039	32679	34171
46 Interest paid.....	1046346	8450	85549	132186	96323	123390	281947	122862	114006	49306	27419	4908
47 Amortization.....	55142	*1706	3299	7261	4298	2387	3038	6247	1567	24370	805	165
48 Depreciation.....	2740489	12943	264322	286208	231614	291891	654504	448441	308914	140836	92478	8337
49 Depletion.....	9788	*722	-	-	-	-	*218	*2380	*2662	-	3532	275
50 Advertising.....	481267	15606	114628	81691	41395	41442	96222	37478	25693	8807	5850	12456
51 Pension, prof sh, stock, annuity.	629879	*5271	37972	49346	27515	53414	244604	88985	68636	28294	21587	4255
52 Employee benefit programs.....	1285407	10956	135548	124525	71562	233176	343495	147736	145658	61630	8852	2269
53 Net loss, noncapital assets.....	5709	-	*1302	*-0	*640	*687	819	*1488	*260	*91	301	122
54 Other deductions.....	10436797	134131	2535832	1721658	1109778	1136674	2202025	849654	401295	208277	77323	60150
55 Total receipts less total deducts..	10983951	138572	1974654	1057192	1096685	1052463	2528805	1378954	1038396	422828	221056	74346
Total 1120S corporation net												
56 income (less deficit).....	11518585	143362	1963578	1084619	1128863	1103854	2654586	1468645	1167661	458362	247611	97444
57 1120S corporation net income....	11550709	143362	1966263	1084619	1128863	1103854	2683589	1468950	1167661	458362	247611	97576
58 1120S corporation deficit.....	*32124	-	*2686	-	-	-	*29002	*304	-	-	-	131
59 Net income from a trade or business	10946176	138572	1974654	1057192	1096470	1051902	2522745	1374685	1028539	412056	216954	72407
Portfolio income (less deficit)												
60 distributed to shareholders.....	545969	4789	-4559	19370	32738	50506	124917	87855	133465	44431	30642	21815
61 Dividend income.....	37459	*200	*1003	*39	1331	3291	14508	6882	6843	2024	1104	233
62 Interest income.....	458765	1563	7039	15964	26710	35393	131895	77960	85482	41630	20479	14651
63 Royalty income (less loss).....	*2828	-	-	-	-	-	-	*51	*1354	*1375	12	37
64 Net S-T capital gain (less loss)...	-16428	*2903	*1253	*-164	*1401	*-892	-27961	507	4709	483	874	460
65 Net L-T capital gain (less loss)...	61326	*124	*-13854	*3532	*3122	12710	6476	2378	33965	-1291	7730	6433
66 Other portfolio income (net).....	*2020	-	-	-	*174	*4	-	*77	*1112	*209	444	-
Real estate rental net income												
67 (less deficit).....	4690	-	*-6612	*1348	*-2226	*1446	-800	3411	4787	1417	-1305	3223
68 Net income.....	30244	-	*168	*1512	*1047	*3477	5736	4079	5243	1933	648	6401
69 Deficit.....	25554	-	*6780	*164	*3273	*2031	6536	*668	*456	*515	1953	3178
Net income (less deficit) from												
70 other rental activity.....	21750	-	*95	*6708	*1882	-	*7724	*2694	*870	*458	1320	-
71 Net income.....	22160	-	*95	*6708	*1882	-	*8132	*2694	*871	*458	1321	-
72 Deficit.....	*410	-	-	-	-	-	*408	-	*1	-	1	-
73 Income tax, total.....	4686	-	-	-	-	-	*2203	*45	1719	*400	154	165
74 Built-in gains tax.....	4386	-	-	-	-	-	2203	45	1612	265	96	165
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax....	124	-	-	-	-	-	-	-	-	124	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 50 RETURNS WITH 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 or more
1 Number of returns.....	51178	***	31114	6288	4284	2520	3266	479	290	74	35	***
2 Total assets.....	28081389	***	958281	1021420	1490576	1701112	7061794	3437780	4439239	2482645	2511553	***
3 Cash.....	2607826	***	172516	217429	188450	244953	747848	315897	245226	127791	186437	***
4 Notes and accounts receivable....	5742996	***	85322	111181	304432	446641	1819477	944961	821512	408966	377171	***
5 Less: Allowance for bad debts.....	92171	***	-	*2048	*1789	*2466	24834	19202	13137	9459	7100	***
6 Inventories.....	580399	***	*3327	*16044	*11086	*32376	176380	114067	153150	*38052	12664	***
7 U.S. govt. obligations, total....	159299	***	-	-	-	-	*10039	*3261	*100108	*11423	24362	***
8 Tax-exempt securities.....	100104	***	-	-	-	*5914	-	*1267	*72511	*3047	17365	***
9 Other current assets.....	1722520	***	32316	31236	121602	44657	416363	234422	258732	192893	251888	***
10 Loans to stockholders.....	724559	***	90999	64834	37013	65935	181027	59171	69369	49336	89942	***
11 Mortgage and real estate loans....	134588	***	-	-	-	*843	*120080	-	*4309	*3538	5819	***
12 Other investments.....	1930297	***	*32770	*17535	*75524	49843	490262	340052	299297	256053	218078	***
13 Depreciable assets.....	25322780	***	1560818	1231305	1504325	1906740	6279403	2570812	4145251	1901171	1958263	***
14 Less: Accumulated depreciation	13923722	***	1177022	774471	963749	1221959	3746295	1473874	2098321	776051	919680	***
15 Depletable assets.....	*88344	***	*16630	-	-	-	*509	*49115	*17948	*360	3557	***
16 Less: Accumulated depletion....	*53456	***	-	-	-	-	*509	*38200	*12625	-	1927	***
17 Land.....	679461	***	*28721	*5076	*55266	57093	162582	75926	108361	74850	59557	***
18 Intangible assets (Amortizable)..	2084981	***	5723	84931	39188	35388	563343	254496	300276	125184	144992	***
19 Less: Accumulated amortization	735364	***	3127	*33189	30489	16477	304502	38016	153479	*23520	49302	***
20 Other assets.....	1007949	***	109288	51556	149716	51630	170620	43625	120752	99010	139470	***
21 Total liabilities.....	28081389	***	958281	1021420	1490576	1701112	7061794	3437780	4439239	2482645	2511553	***
22 Accounts payable.....	3156580	***	110374	59818	187306	203405	966418	578153	352821	194826	209622	***
23 Mort, notes, and bonds under 1 yr	2697911	***	73941	146106	182122	115766	849631	280722	430473	239759	149260	***
24 Other current liabilities.....	2165245	***	42563	58791	84654	122491	585849	241220	328164	189451	225224	***
25 Loans from stockholders.....	1234125	***	254494	123853	106073	149514	417875	58427	61457	*35757	20324	***
26 Mort, notes, bonds, 1 yr or more.	7801540	***	274993	311179	562116	456383	1620308	593315	1341846	796448	829074	***
27 Other liabilities.....	1077243	***	*1235	*19138	*-405	*15212	401272	110385	126866	33190	155123	***
28 Net worth.....	9948746	***	200682	302534	368709	638340	2220441	1575558	1797611	993213	922927	***
29 Capital stock.....	875952	***	134383	212384	36534	65697	211637	45129	113748	16028	33867	***
30 Paid-in or capital surplus.....	1605885	***	145990	*87589	62859	213429	351947	245017	234725	112038	72595	***
31 Retained earnings-unappropriated	7968841	***	-78215	39750	278736	426978	1803932	1367568	1560500	884950	817515	***
32 Less: Cost of treasury stock..	501931	***	*1477	*37188	*9421	*67765	147074	*82157	*111362	*19803	1050	***
33 Total receipts.....	67491313	***	6586091	6405855	5506123	4913189	19689701	7667512	6889036	2958538	3227475	***
34 Business receipts.....	65973579	***	6455731	6373172	5435106	4764598	19213413	7503009	6770052	2790415	3157331	***
35 Interest on govt. obligations....	27061	***	-	*368	*56	*259	*2596	*3187	13150	*938	2368	***
36 Net gain, noncapital assets.....	510905	***	*45690	*20733	54556	*60924	103994	16447	43826	71078	13950	***
37 Other receipts.....	979768	***	84669	11582	16406	87409	369698	144869	62007	96106	53826	***
38 Total deductions.....	62767928	***	6029521	5983065	5121217	4510050	18434338	7178347	6352676	2767307	3048419	***
39 Cost of goods sold.....	30237478	***	2842360	2172579	2912566	2364954	9309495	4163595	2770360	1036368	1370141	***
40 Compensation of officers.....	1860426	***	282877	167297	212801	174358	547051	183178	173695	21544	47977	***
41 Salaries and wages.....	7706240	***	592267	745071	553184	471192	2300367	799470	854118	477482	382199	***
42 Repairs.....	1125098	***	182889	103232	88849	68963	272441	63376	137989	104507	42693	***
43 Bad debts.....	190218	***	*1751	*11749	6241	14023	84898	27119	15090	14095	5602	***
44 Rent paid on business property...	2324217	***	211356	236612	88246	53154	596701	279223	332094	196880	218526	***
45 Taxes paid.....	1925615	***	148065	235851	128003	146899	556371	168413	206778	81375	89379	***
46 Interest paid.....	891847	***	59185	45728	62177	44800	233531	64807	121677	89423	71249	***
47 Amortization.....	181335	***	6263	*1598	2470	3022	60873	11574	18667	10519	41740	***
48 Depreciation.....	2634760	***	177333	164524	180327	192890	647308	244800	364092	200741	175383	***
49 Depletion.....	*8831	***	-	-	-	-	-	*8831	-	-	-	***
50 Advertising.....	396117	***	23336	33821	25997	22865	81141	93783	47118	11450	30060	***
51 Pension, prof sh, stock, annuity.	171043	***	*4676	*8265	*5828	11188	48542	25646	25991	12425	7627	***
52 Employee benefit programs.....	602508	***	26041	43219	34102	38303	158372	91101	90939	33962	49751	***
53 Net loss, noncapital assets.....	6303	***	-	-	-	*181	*2329	*3654	*72	*5	3	***
54 Other deductions.....	12505890	***	1471122	2013519	820426	903257	3534918	949777	1193995	476530	516089	***
55 Total receipts less total deducts..	4723385	***	556569	422790	384907	403139	1255364	489164	536361	191231	179055	***
Total 1120S corporation net income (less deficit).....	5476285	***	639614	429687	376780	417197	1434994	524821	563456	401352	224921	***
57 1120S corporation net income....	5492297	***	639614	429687	386853	417197	1434994	524821	563742	401352	230575	***
58 1120S corporation deficit.....	*16012	***	-	-	*10072	-	-	-	*286	-	5654	***
59 Net income from a trade or business	4696324	***	556569	422421	384851	402880	1252768	485978	523210	190293	176688	***
Portfolio income (less deficit)												
60 distributed to shareholders:....	710810	***	83045	7265	-15919	13223	174240	32914	35596	193200	43613	***
61 Dividend income.....	20513	***	-	*148	*251	*677	9212	*804	3128	4634	712	***
62 Interest income.....	238962	***	2271	5667	8006	11656	78267	31146	29328	22204	34483	***
63 Royalty income (less loss).....	*1423	***	-	-	-	-	-	-	*1422	*1	-	***
64 Net S-T capital gain (less loss)...	-16736	***	*569	*1424	*-24081	*414	*589	*1577	*716	*905	-396	***
65 Net L-T capital gain (less loss)....	463377	***	*80205	*26	*-95	-	*83303	-614	*1002	*165539	8804	***
66 Other portfolio income (net).....	3271	***	-	-	-	*476	*2868	*1	-	*-84	9	***
Real estate rental net income (less deficit).....	40307	***	-	-	-	*1094	*5678	*3519	6054	*17844	18	***
67 Net income.....	42274	***	-	-	-	*1094	*5678	*4155	*6073	*17844	1330	***
69 Deficit.....	*1967	***	-	-	-	-	-	*637	*18	-	1312	***
Net income (less deficit) from other rental activity.....	28845	***	-	-	*7848	-	*2308	*2411	*-1404	*15	4603	***
70 Net income.....	35294	***	-	-	*7858	-	*2686	*2411	*4195	*15	5067	***
72 Deficit.....	*6450	***	-	-	*9	-	*378	-	*5599	-	464	***
73 Income tax, total.....	6580	***	-	-	*299	*200	*310	*134	*66	*850	4593	***
74 Built-in gains tax.....	5453	***	-	-	299	200	22	134	66	11	4593	***
75 Total recapture taxes.....	-	***	-	-	-	-	-	-	-	-	-	***
76 Excess net passive income tax....	839	***	-	-	-	-	-	-	-	839	-	***

1995 Corporation Source Book of Statistics of Income,
 Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 60
 RETURNS WITH 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 or more
1 Number of returns.....	293580	7849	129195	63696	33451	22907	27638	5059	2873	624	197	91
2 Total assets.....	236422862	-	5440127	10519458	11860602	15804243	62149574	35015508	42694870	21738582	13225260	17974638
3 Cash.....	22692598	-	1301993	1713753	1875671	2200020	6316623	2820008	3255887	1374471	720041	1114131
4 Notes and accounts receivable....	53789073	-	474638	1461575	2120005	3154936	14571545	7766521	10974192	6346943	3335525	3583193
5 Less: Allowance for bad debts.....	765178	-	*4618	*1584	*4435	20274	121263	81592	215418	121515	68512	125967
6 Inventories.....	88756002	-	1621487	3531969	3816590	4965568	23781404	15190551	17570510	7491107	4808358	5978458
7 U.S. govt. obligations, total....	747159	-	-	*30326	*25285	*10130	127929	*212801	151154	*35860	138589	15086
8 Tax-exempt securities.....	492503	-	-	*179	*27698	*22631	112286	*69563	70812	*116007	34518	38809
9 Other current assets.....	7575354	-	161173	260601	391987	412423	1773947	954179	1330278	918418	593866	778482
10 Loans to stockholders.....	2888669	-	175390	227577	266314	347019	795654	262634	393480	203613	64512	152617
11 Mortgage and real estate loans....	585841	-	*14154	*36470	*16961	*63274	99869	62994	64743	105717	18305	103353
12 Other investments.....	9276399	-	41814	83105	196660	497673	2199647	1088827	1760834	1057654	929743	1420443
13 Depreciable assets.....	90377055	-	4512577	6930314	5927633	7845731	23762305	11372892	12173987	6535160	4017182	7299273
14 Less: Accumulated depreciation	52503507	-	3177141	4739121	3749984	4685413	14336949	6282929	6533980	3400249	1953167	3644573
15 Depletable assets.....	108423	-	-	-	*1633	*149	*3669	*2199	*25027	*59825	583	15338
16 Less: Accumulated depletion....	45549	-	-	-	*118	*136	*987	*88	*1384	*40404	412	2020
17 Land.....	5352048	-	41231	143476	237518	446190	1348738	763647	838863	621896	230100	680391
18 Intangible assets (Amortizable)...	5569259	-	416332	731120	614485	445107	1577368	496981	504739	329379	169406	284344
19 Less: Accumulated amortization	2247029	-	225978	254030	230790	151856	634870	213582	251580	124027	63514	96803
20 Other assets.....	3773743	-	87075	363729	327490	251072	772660	530043	582728	228726	250135	380084
21 Total liabilities.....	236422862	-	5440127	10519458	11860602	15804243	62149574	35015508	42694870	21738582	13225260	17974638
22 Accounts payable.....	42623199	-	707235	1598045	2217127	3282526	11585773	5149914	7447370	4406102	2556522	3672585
23 Mort, notes, and bonds under 1 yr	46781468	-	388106	716121	844706	1266477	11954021	10442254	11967680	4674959	2274968	2252175
24 Other current liabilities.....	16227848	-	375140	584185	650334	949286	3782811	2597767	3125545	1759011	1193550	1210219
25 Loans from stockholders.....	13789388	-	1509001	1867288	1479531	1506571	3491128	1259971	1650823	466519	333654	224904
26 Mort, notes, bonds, 1 yr or more.	29322518	-	750854	1618706	1814018	2468852	7670601	3516865	3912915	2463755	1673627	3432325
27 Other liabilities.....	2768797	-	3405	92919	119734	113449	798823	525667	280752	207427	146870	479751
28 Net worth.....	84909644	-	1706386	4042193	4735152	6217084	22866416	11523071	14309785	7760809	5046700	6702678
29 Capital stock.....	7436502	-	808988	916357	886202	915931	1995180	844781	548426	303148	116978	100512
30 Paid-in or capital surplus.....	8807444	-	568194	1224570	575606	1072779	2236552	1013627	1187132	409892	236122	282970
31 Retained earnings-unappropriated	72510864	-	432667	2083170	3533385	4587697	20167654	10054341	13072814	7312825	4769615	6496696
32 Less: Cost of treasury stock..	3845165	-	103463	181904	260040	359323	1532971	389678	498587	265055	76645	177500
33 Total receipts.....	875853589	4112173	37606751	49727234	46652834	58308632	236751427	132555174	154884164	69696606	39478078	46080517
34 Business receipts.....	865184168	3780776	37068922	49171265	46380238	57752643	234074896	130786884	152946271	68660208	39046976	45515090
35 Interest on govt. obligations....	95677	-	*28	-	*1492	3159	20107	8441	14092	16192	13669	18497
36 Net gain, noncapital assets.....	681627	101979	34763	37957	10713	48411	148295	115763	74354	44995	35097	29298
37 Other receipts.....	9892117	8992117	503039	518012	260390	504419	2508129	1644086	1849447	975211	382336	517632
38 Total deductions.....	845824443	3672778	34934756	47247392	44399005	56109580	229468105	129163016	150576096	67447993	38066002	44739721
39 Cost of goods sold.....	666669602	2575966	21982879	33219562	30931219	40021481	182846340	107073444	124696313	56069649	31295328	35957421
40 Compensation of officers.....	16890883	83532	1794453	1795072	1727167	1880608	4572139	1883255	1892264	721389	336941	204063
41 Salaries and wages.....	58184092	255061	2896725	3897260	4037167	5072515	15764604	7785499	9032108	4057251	2343028	3042875
42 Repairs.....	3689763	15142	281155	314792	292902	347496	990799	464273	444344	190405	147286	201170
43 Bad debts.....	1150941	6258	11292	71806	70491	85901	326341	110528	214438	111922	45160	96803
44 Rent paid on business property....	14012947	92978	1706457	1723926	1406631	1501922	3361208	1278015	1531474	550676	400701	458959
45 Taxes paid.....	12142062	67681	918786	1049602	942403	1001478	3200883	1601852	1610260	797182	398769	553164
46 Interest paid.....	6228570	21442	149798	282947	309274	414920	1718302	1038527	1104557	517172	306353	365276
47 Amortization.....	502710	3289	29577	49815	40796	44473	148456	56511	45472	30360	20607	33355
48 Depreciation.....	6955607	38771	321889	421543	410395	558395	1774166	889233	1023362	542969	397390	577495
49 Depletion.....	*3235	-	-	*171	-	-	*335	-	-	-	-	2729
50 Advertising.....	9088876	104992	390779	577160	585335	754138	2126423	1286964	1663470	610510	474897	514211
51 Pension, prof sh, stock, annuity.	1511866	3183	55446	57289	91895	99562	476292	191575	244250	119472	74350	98553
52 Employee benefit programs.....	3420135	5705	82893	128908	143391	231506	878248	526773	647425	309699	213113	252474
53 Net loss, noncapital assets.....	30881	-	*823	*5567	*376	*2917	10844	2359	1807	3225	2087	875
54 Other deductions.....	45342272	398776	4311805	3651972	3409562	4092270	11272724	4974208	6424551	2816113	1609991	2380299
55 Total receipts less total deducts..	30029147	439395	2671995	2479842	2253829	2199052	7283323	3392158	4308068	2248613	1412076	1340796
Total 1120S corporation net												
56 income (less deficit).....	32701867	945726	2719895	2517552	2304315	2343862	7920261	3697527	4662649	2445729	1592285	1552064
57 1120S corporation net income....	32704487	945726	2720030	2517552	2304391	2344568	7921292	3698008	4662841	2445729	1592285	1552064
58 1120S corporation deficit.....	*2620	-	*136	-	*76	*705	*1031	*481	*191	-	-	-
59 Net income from a trade or business	29933470	439395	2671968	2479842	2252337	2195893	7263215	3383718	4293976	2232421	1398406	1322299
Portfolio income (less deficit)												
60 distributed to shareholders:....	2490603	506154	44595	33966	51294	126152	592059	260758	327641	188332	179419	180233
61 Dividend income.....	110318	*1361	*1295	9118	7207	9709	38193	9623	13246	7159	6998	6410
62 Interest income.....	1196836	3876	16871	23227	34620	74434	314656	159290	243059	116455	84885	125463
63 Royalty income (less loss).....	26470	-	*180	*101	*97	-	*1560	*19	*5806	*629	1529	16549
64 Net S-T capital gain (less loss)...	55711	*5733	*170	*302	*2781	9126	7306	19473	4285	675	1328	4873
65 Net L-T capital gain (les loss)....	1094301	*495103	*26419	*1169	*6444	32884	229251	71011	58162	62487	84454	26917
66 Other portfolio income (net).....	6967	*81	-	*50	*144	-	*1094	*1342	*3083	*927	225	21
Real estate rental net income												
67 (less deficit).....	163690	*92	*1722	*2836	*67	14773	50955	19356	37991	15339	6419	14141
68 Net income.....	192371	*92	*1722	*2836	*1344	18546	64739	21542	42249	16100	7439	15761
69 Deficit.....	28681	-	-	-	*1277	*3773	13785	2187	4259	760	1020	1621
Net income (less deficit) from												
70 other rental activity.....	114104	*85	*1611	*908	*617	*7045	14032	33696	3042	9637	8041	35391
71 Net income.....	119381	*85	*1611	*908	*617	*7045	14386	33738	6144	9671	8123	37054
72 Deficit.....	5277	-	-	-	-	-	*354	*42	*3102	*34	82	1663
73 Income tax, total.....	25747	*1518	*311	*53	*130	*9127	4845	1541	2170	4170	916	967
74 Built-in gains tax.....	12241	667	-	-	-	9078	407	541	209	555	428	357
75 Total recapture taxes.....	*983	-	-	-	-	-	*983	-	-	-	-	-
76 Excess net passive income tax....	573	-	-	-	-	-	423	-	-	150	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 61 RETURNS WITH 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 or more
1 Number of returns.....	84830	1297	34018	13134	9872	***	13371	2296	1412	***	117	***
2 Total assets.....	111318871	-	1355468	2197960	3481986	***	29604273	15832218	21628301	***	7988150	***
3 Cash.....	9578322	-	402470	353910	586325	***	3006449	1332910	1389994	***	418782	***
4 Notes and accounts receivable....	36633119	-	232474	642007	1184042	***	10286923	5190924	7484188	***	2435020	***
5 Less: Allowance for bad debts.....	555759	-	*4023	-	*2288	***	91550	66800	161079	***	53951	***
6 Inventories.....	36313430	-	308044	638028	976831	***	9195162	5232077	7156089	***	2918174	***
7 U.S. govt. obligations, total....	436609	-	-	*22461	*9987	***	74571	*126821	140579	***	26390	***
8 Tax-exempt securities.....	337698	-	-	-	-	***	83133	*59716	*32480	***	24691	***
9 Other current assets.....	3799714	-	80112	48764	91514	***	873239	482472	772158	***	404036	***
10 Loans to stockholders.....	1135219	-	48646	*59957	73478	***	327759	117671	214408	***	42179	***
11 Mortgage and real estate loans....	248225	-	-	*563	*2310	***	*19454	16120	51100	***	3198	***
12 Other investments.....	5519328	-	*25089	*12955	40699	***	1151430	612912	1204359	***	658004	***
13 Depreciable assets.....	34759264	-	713211	1802223	1231904	***	9892769	5346710	5848964	***	1710192	***
14 Less: Accumulated depreciation	20995051	-	476785	1474615	905870	***	6255612	3159324	3300042	***	872355	***
15 Depletable assets.....	*102265	-	-	-	-	***	*3669	*72	*23642	***	583	***
16 Less: Accumulated depletion....	*43342	-	-	-	-	***	*987	*5	-	***	412	***
17 Land.....	1564844	-	*4883	*16895	*16019	***	444425	235045	326958	***	83281	***
18 Intangible assets (Amortizable)...	1855526	-	16180	83380	180977	***	443613	241472	320126	***	78823	***
19 Less: Accumulated amortization	727421	-	12648	36833	69778	***	172932	87639	169528	***	17844	***
20 Other assets.....	1356880	-	17815	28263	65835	***	322759	151063	293904	***	129358	***
21 Total liabilities.....	111318871	-	1355468	2197960	3481986	***	29604273	15832218	21628301	***	7988150	***
22 Accounts payable.....	26165762	-	187506	465252	933405	***	7405014	3434883	5039183	***	1606407	***
23 Mort, notes, and bonds under 1 yr	15578575	-	113479	184425	277380	***	3283937	2525556	3365799	***	1513825	***
24 Other current liabilities.....	7084589	-	80508	86242	160565	***	1708335	1094080	1395583	***	593579	***
25 Loans from stockholders.....	5786642	-	285095	419157	313469	***	2036843	573211	920704	***	274647	***
26 Mort, notes, bonds, 1 yr or more.	11008468	-	105383	243008	364233	***	2412303	1386752	2049736	***	812722	***
27 Other liabilities.....	1379319	-	13565	21177	62577	***	317744	332290	191002	***	91126	***
28 Net worth.....	44315517	-	569931	778700	1370357	***	12440096	6485445	8666295	***	3095743	***
29 Capital stock.....	2617836	-	185253	181699	225728	***	764172	318098	206710	***	71921	***
30 Paid-in or capital surplus.....	3400298	-	82059	371617	113452	***	1064308	395980	458358	***	145821	***
31 Retained earnings-unappropriated	39989135	-	311404	325652	1144442	***	11233792	5952198	8305840	***	2918175	***
32 Less: Cost of treasury stock....	1691752	-	*8786	*100268	113266	***	622176	180831	304613	***	40174	***
33 Total receipts.....	386280023	1659512	10996622	10284007	14986073	***	115828074	51538413	67227158	***	23823262	***
34 Business receipts.....	382620828	1478798	10875611	10124662	14884858	***	114780457	51024235	66809033	***	23617683	***
35 Interest on govt. obligations....	55342	-	*28	-	*352	***	13024	7041	10083	***	10091	***
36 Net gain, noncapital assets.....	301803	*29720	*7749	*12881	*4631	***	99157	33958	23756	***	13242	***
37 Other receipts.....	3302050	*150994	113235	146464	96233	***	935436	473179	384286	***	182246	***
38 Total deductions.....	371195046	1490722	10016063	9675739	14197891	***	111886116	49594056	64648627	***	22948744	***
39 Cost of goods sold.....	303297111	1208048	7005443	7069189	10487031	***	92074169	40199169	53691114	***	19813128	***
40 Compensation of officers.....	8393065	*16949	627408	524416	635302	***	2719948	1050864	1109580	***	228241	***
41 Salaries and wages.....	21102894	61771	523513	685861	1004267	***	6190444	3074341	3683364	***	1006174	***
42 Repairs.....	1266137	*1569	48765	44937	67665	***	387977	221279	200071	***	58410	***
43 Bad debts.....	620405	*5017	*4785	6150	33276	***	216372	74395	111290	***	25184	***
44 Rent paid on business property....	3601027	8298	219495	222282	258568	***	1027890	415789	564709	***	139071	***
45 Taxes paid.....	4767602	10851	147117	186899	216997	***	1335489	851603	814171	***	191334	***
46 Interest paid.....	2583128	5929	31179	52927	71934	***	660439	398102	534177	***	181711	***
47 Amortization.....	168018	*141	2023	2482	11624	***	46473	20308	25587	***	9577	***
48 Depreciation.....	2729414	12264	58262	74030	73998	***	780914	434289	464004	***	171061	***
49 Depletion.....	*1880	-	-	-	-	***	*335	-	-	***	-	***
50 Advertising.....	1912716	2643	48768	55472	132099	***	424379	253499	405775	***	187540	***
51 Pension, prof sh, stock, annuity.	951902	*1332	37180	24791	43817	***	337069	109017	156171	***	46249	***
52 Employee benefit programs.....	1456661	*1645	23890	28660	56354	***	357925	216724	281695	***	102347	***
53 Net loss, noncapital assets.....	12234	-	-	-	*24	***	6720	*199	1110	***	678	***
54 Other deductions.....	18330852	154264	1238236	697643	1104934	***	5319571	2274477	2605808	***	788039	***
55 Total receipts less total deducts..	15084977	168790	980559	608268	788183	***	3941958	1944357	2578531	***	874519	***
Total 1120S corporation net												
56 income (less deficit).....	16191946	190027	1018555	619037	801797	***	4272556	2068621	2771044	***	946341	***
57 1120S corporation net income....	16191946	190027	1018555	619037	801797	***	4272556	2068621	2771044	***	946341	***
58 1120S corporation deficit.....	-	-	-	-	-	***	-	-	-	***	-	***
59 Net income from a trade or business	15029635	168790	980532	608268	787831	***	3928934	1937316	2568448	***	864427	***
Portfolio income (less deficit)												
60 distributed to shareholders.....	1005174	*21145	34701	8723	13812	***	306413	99244	172545	***	77685	***
61 Dividend income.....	59484	*378	*748	*799	*1756	***	23036	5568	9497	***	6059	***
62 Interest income.....	604460	*2413	7053	7925	12171	***	155012	75113	124691	***	59663	***
63 Royalty income (less loss).....	17892	-	-	-	*97	***	*85	-	*1440	***	1288	***
64 Net S-T capital gain (less loss)...	41691	*5958	*131	-	-	***	4108	17525	3875	***	1113	***
65 Net L-T capital gain (less loss)...	276340	*12314	*26769	-	*-356	***	124041	-288	29959	***	9338	***
66 Other portfolio income (net).....	5308	*81	-	-	*144	***	*130	*1326	*3083	***	224	***
Real estate rental net income												
67 (less deficit).....	78314	*92	*1712	*1408	*-287	***	28261	4661	25324	***	1633	***
68 Net income.....	86880	*92	*1712	*1408	-	***	31873	5407	26539	***	2369	***
69 Deficit.....	8566	-	-	-	*287	***	*3612	*746	1215	***	736	***
Net income (less deficit) from												
70 other rental activity.....	78823	-	*1611	*637	*441	***	8947	*27400	*4727	***	2595	***
71 Net income.....	78997	-	*1611	*637	*441	***	*8954	*27400	*4778	***	2678	***
72 Deficit.....	*174	-	-	-	-	***	*7	-	*51	***	82	***
73 Income tax, total.....	18759	*1195	-	*53	-	***	4195	*61	898	***	247	***
74 Built-in gains tax.....	11021	667	-	-	-	***	333	61	96	***	188	***
75 Total recapture taxes.....	*983	-	-	-	-	***	*983	-	-	***	-	***
76 Excess net passive income tax....	150	-	-	-	-	***	-	-	-	***	-	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 62 RETURNS WITH 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 or more
1 Number of returns.....	207640	6552	94369	50374	23579	14041	14198	2733	1453	219	***	***
2 Total assets.....	124357154	-	4065592	8288818	8378615	9619723	32375022	19012348	20904448	7665862	***	***
3 Cash.....	13055000	-	898538	1358182	1289346	1335086	3303598	1478600	1831184	555889	***	***
4 Notes and accounts receivable....	16965784	-	239211	817695	935963	1136396	4254146	2509665	3478313	1465993	***	***
5 Less: Allowance for bad debts.....	208689	-	*595	*1584	*2148	6856	29712	14792	54340	26069	***	***
6 Inventories.....	52177622	-	1312943	2893942	2839759	3085403	14501824	9911715	10323849	2931786	***	***
7 U.S. govt. obligations, total....	285762	-	-	*7865	*15298	*2559	*28569	*85980	*10575	*15783	***	***
8 Tax-exempt securities.....	154805	-	-	*179	*27698	*12857	*29153	*9847	*38332	*26913	***	***
9 Other current assets.....	3761862	-	80988	211319	300473	283491	896287	470427	556730	283701	***	***
10 Loans to stockholders.....	1752762	-	126744	167620	192836	210649	467894	144822	178606	167206	***	***
11 Mortgage and real estate loans...	337616	-	*14154	*35907	*14651	*56452	80415	46874	*13643	*55309	***	***
12 Other investments.....	3739560	-	*16725	70150	155961	386836	1048217	464350	554717	229851	***	***
13 Depreciable assets.....	55414002	-	3783781	5109278	4695729	5388843	13830020	6004709	6299156	2923785	***	***
14 Less: Accumulated depreciation	31421839	-	2697977	3249200	2844115	3052218	8060876	3114080	3223260	1500721	***	***
15 Depletable assets.....	*6158	-	-	-	*1633	*149	-	*2127	*1384	*4	***	***
16 Less: Accumulated depletion...	*2207	-	-	-	*118	*136	-	*83	*1384	*4	***	***
17 Land.....	3785150	-	*36348	126580	221499	355832	904225	528540	509999	379802	***	***
18 Intangible assets (Amortizable)...	3648462	-	399982	610290	433507	389127	1133359	229646	184613	113800	***	***
19 Less: Accumulated amortization	1505233	-	294554	204870	161013	133820	461815	124999	82052	45866	***	***
20 Other assets.....	2410581	-	68073	335466	261656	169073	449719	378998	284381	88700	***	***
21 Total liabilities.....	124357154	-	4065592	8288818	8378615	9619723	32375022	19012348	20904448	7665862	***	***
22 Accounts payable.....	16237870	-	517331	1132793	1283722	1566666	4144223	1637733	2347437	1166925	***	***
23 Mort, notes, and bonds under 1 yr	31029643	-	274627	531697	567325	815956	8627123	7888378	8573829	2360187	***	***
24 Other current liabilities.....	9109482	-	294554	497943	489769	664833	2070258	1498375	1709160	625119	***	***
25 Loans from stockholders.....	7925354	-	1216341	1397212	1166062	893411	1438096	686679	730119	169640	***	***
26 Mort, notes, bonds, 1 yr or more.	18206989	-	637237	1375699	1449785	1907042	5255378	2089687	1823165	889149	***	***
27 Other liabilities.....	1386486	-	-10160	71743	57157	90375	481079	190384	89749	91364	***	***
28 Net worth.....	40461330	-	1135662	3281732	3364795	3681440	10358865	5021112	5630988	2363478	***	***
29 Capital stock.....	4805376	-	622927	725296	660473	537723	1228599	526145	341716	59708	***	***
30 Paid-in or capital surplus.....	5365014	-	486136	852953	462154	693534	1141641	606410	728593	197032	***	***
31 Retained earnings-unappropriated	32444354	-	121277	1785119	2388943	2697606	8899419	4097406	4754653	2206002	***	***
32 Less: Cost of treasury stock..	2153413	-	94677	81636	146774	247423	910795	208848	193974	99264	***	***
33 Total receipts.....	487759089	2452660	26562276	39388267	31666760	34320238	120395368	80531200	87351378	27170325	***	***
34 Business receipts.....	480831698	2301977	26145458	38991643	31495381	33858911	118767837	79279081	85910251	26688782	***	***
35 Interest on govt. obligations....	39792	-	-	-	*1140	1890	7084	1400	3467	6274	***	***
36 Net gain, noncapital assets.....	379521	*72259	*27015	25077	6083	23503	48870	81805	50583	15265	***	***
37 Other receipts.....	6508078	78424	389804	371547	164157	435934	1571577	1168915	1387077	460004	***	***
38 Total deductions.....	472855060	2182056	24875094	37517695	30201114	33144652	117066575	79086635	85625866	26480383	***	***
39 Cost of goods sold.....	362040122	1367918	14944549	26143762	20444188	22436667	90366782	66464863	70805979	21437987	***	***
40 Compensation of officers.....	8455128	66583	1167045	1091865	1011254	1826874	830411	779651	226710	1881318	***	***
41 Salaries and wages.....	36961201	193291	2372542	3206446	3032899	3439144	9549259	4691382	5304193	1881318	***	***
42 Repairs.....	24172723	13573	231939	269409	225237	264492	599798	242438	243184	95921	***	***
43 Bad debts.....	528726	*1241	6507	65656	37216	52213	108831	36125	102973	41141	***	***
44 Rent paid on business property...	10384795	84680	1486154	1494902	1148063	1125298	2328851	858341	966201	308043	***	***
45 Taxes paid.....	7345411	56830	769389	861262	725406	677613	1860454	736915	792375	337368	***	***
46 Interest paid.....	3617107	15513	118620	223204	237341	297633	1054350	636762	561651	182742	***	***
47 Amortization.....	333337	*3148	27549	47333	29172	39724	101973	35394	19875	8978	***	***
48 Depreciation.....	4203575	26508	262580	346761	336397	378773	989807	453106	557331	240303	***	***
49 Depletion.....	*1355	-	-	*171	-	-	-	-	-	-	***	***
50 Advertising.....	7168512	102348	341982	520650	453236	640201	1700015	1032543	1255688	390389	***	***
51 Pension, prof sh, stock, annuity.	556139	*1851	18266	30912	48078	38737	137382	82543	87828	22229	***	***
52 Employee benefit programs.....	1953448	4060	59003	99332	87037	140711	519286	307551	362096	124143	***	***
53 Net loss, noncapital assets.....	18647	-	*823	*5567	*351	*857	4124	*2160	697	*2503	***	***
54 Other deductions.....	26870283	244513	3068147	2937288	2304628	2601355	5918789	2676102	3786144	1180608	***	***
55 Total receipts less total deducts..	14904029	270604	1687182	1870572	1465646	1175586	3328793	1444565	1725513	689942	***	***
Total 1120S corporation net												
56 income (less deficit).....	16464952	755699	1697086	1896906	1502518	1279756	3632591	1625478	1887437	755483	***	***
57 1120S corporation net income....	16467572	755699	1697222	1896906	1502594	1280461	3633622	1625958	1887629	755483	***	***
58 1120S corporation deficit.....	*2620	-	*136	-	*76	*705	*1031	*481	*191	-	***	***
59 Net income from a trade or business	14864237	270604	1687182	1870572	1464506	1173696	3321709	1443165	1722045	683668	***	***
Portfolio income (less deficit)												
60 distributed to shareholders.....	1481037	485010	9894	24635	37482	93169	284084	161322	154410	58444	***	***
61 Dividend income.....	50567	*983	*547	8319	5451	8351	14890	4055	3749	724	***	***
62 Interest income.....	588267	1463	9818	14694	22449	45241	158348	84001	117682	51655	***	***
63 Royalty income (less loss).....	8578	-	*180	*101	*1	-	*1474	*19	*4366	*94	***	***
64 Net S-T capital gain (less loss)...	14021	*-225	*-302	*302	*2781	4647	3197	1948	410	*252	***	***
65 Net L-T capital gain (less loss)...	817960	*482789	*-350	*1169	*6800	34931	105210	71298	28203	5110	***	***
66 Other portfolio income (net).....	1643	-	*50	-	-	-	*964	-	-	*609	***	***
Real estate rental net income												
67 (less deficit).....	84396	-	*10	*1428	*354	12170	21713	14694	12667	7428	***	***
68 Net income.....	104511	-	*10	*1428	*1344	14913	31886	16135	15710	7537	***	***
69 Deficit.....	20115	-	-	-	*991	*2743	10173	*1441	*3043	*109	***	***
Net income (less deficit) from												
70 other rental activity.....	35281	*85	-	*271	*176	*720	5085	6296	-1685	*5943	***	***
71 Net income.....	40384	*85	-	*271	*176	*720	5432	*6338	*1366	*5943	***	***
72 Deficit.....	5103	-	-	-	-	-	*347	*42	*3051	-	***	***
73 Income tax, total.....	6988	*323	*311	-	*130	*109	*650	*1480	1272	*1917	***	***
74 Built-in gains tax.....	1219	-	-	-	-	60	74	480	113	125	***	***
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***
76 Excess net passive income tax....	423	-	-	-	-	-	423	-	-	-	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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	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 or more
1 Number of returns.....	1110	-	*808	*187	-	***	*69	*31	*8	***	***	-
2 Total assets.....	746837	-	*19068	*32680	-	***	*170278	*170942	*162121	***	***	-
3 Cash.....	59276	-	*985	*1661	-	***	*6577	*8497	*34708	***	***	-
4 Notes and accounts receivable....	190170	-	*2952	*1872	-	***	*30476	*65932	*11690	***	***	-
5 Less: Allowance for bad debts.....	*731	-	-	-	-	***	-	-	-	***	***	-
6 Inventories.....	264951	-	*500	-	-	***	*84418	*46759	*90572	***	***	-
7 U.S. govt. obligations, total....	*24788	-	-	-	-	***	*24788	-	-	***	***	-
8 Tax-exempt securities.....	-	-	-	-	-	***	-	-	-	***	***	-
9 Other current assets.....	13778	-	*72	*518	-	***	*4421	*1279	*1389	***	***	-
10 Loans to stockholders.....	*688	-	-	-	-	***	-	-	*466	***	***	-
11 Mortgage and real estate loans....	-	-	-	-	-	***	-	-	-	***	***	-
12 Other investments.....	*17512	-	-	-	-	***	-	*11565	*1757	***	***	-
13 Depreciable assets.....	203789	-	*15585	*18813	-	***	*39516	*21472	*25867	***	***	-
14 Less: Accumulated depreciation	86617	-	*2378	*15307	-	***	*20461	*9525	*10678	***	***	-
15 Depletable assets.....	-	-	-	-	-	***	-	-	-	***	***	-
16 Less: Accumulated depletion....	-	-	-	-	-	***	-	-	-	***	***	-
17 Land.....	*2054	-	-	-	-	***	*87	*62	*1905	***	***	-
18 Intangible assets (Amortizable)...	*65271	-	*170	*37449	-	***	*396	*25862	-	***	***	-
19 Less: Accumulated amortization	*14374	-	*5	*12327	-	***	*123	*944	-	***	***	-
20 Other assets.....	*6282	-	*1187	-	-	***	*182	*-18	*4444	***	***	-
21 Total liabilities.....	746837	-	*19068	*32680	-	***	*170278	*170942	*162121	***	***	-
22 Accounts payable.....	219567	-	*2398	-	-	***	*36536	*77298	*60750	***	***	-
23 Mort, notes, and bonds under 1 yr	*173249	-	-	-	-	***	*42961	*28321	*28052	***	***	-
24 Other current liabilities.....	33777	-	*78	-	-	***	*4218	*5312	*20802	***	***	-
25 Loans from stockholders.....	*77392	-	*7565	*50919	-	***	*16188	*80	-	***	***	-
26 Mort, notes, bonds, 1 yr or more.	*107061	-	*8234	-	-	***	*2920	*40426	*40014	***	***	-
27 Other liabilities.....	*2993	-	-	-	-	***	-	*2993	-	***	***	-
28 Net worth.....	132797	-	*794	*-18239	-	***	*67455	*16513	*12503	***	***	-
29 Capital stock.....	13290	-	*808	*9362	-	***	*2409	*538	*-0	***	***	-
30 Paid-in or capital surplus.....	*42132	-	-	-	-	***	*30603	*11237	*181	***	***	-
31 Retained earnings-unappropriated	77375	-	*-14	*-27601	-	***	*34443	*4738	*12321	***	***	-
32 Less: Cost of treasury stock..	-	-	-	-	-	***	-	-	-	***	***	-
33 Total receipts.....	1814477	-	*47853	*54960	-	***	*527986	*485560	*305627	***	***	-
34 Business receipts.....	1731642	-	*47853	*54960	-	***	*526601	*483568	*226987	***	***	-
35 Interest on govt. obligations....	*542	-	-	-	-	***	-	-	*542	***	***	-
36 Net gain, noncapital assets.....	*303	-	-	-	-	***	*268	-	*15	***	***	-
37 Other receipts.....	81989	-	-	-	-	***	*1117	*1992	*78083	***	***	-
38 Total deductions.....	1774337	-	*43599	*53959	-	***	*515414	*482324	*301603	***	***	-
39 Cost of goods sold.....	1332369	-	*32888	*6611	-	***	*405388	*409412	*199221	***	***	-
40 Compensation of officers.....	42690	-	-	*5617	-	***	*25316	*1980	*3033	***	***	-
41 Salaries and wages.....	119997	-	*670	*4953	-	***	*24901	*19776	*44552	***	***	-
42 Repairs.....	6353	-	*450	*446	-	***	*3025	*556	*1089	***	***	-
43 Bad debts.....	*1811	-	-	-	-	***	*1138	*7	*174	***	***	-
44 Rent paid on business property...	27125	-	*808	*6741	-	***	*4468	*3886	*564	***	***	-
45 Taxes paid.....	29049	-	*2279	*1441	-	***	*4940	*13334	*3715	***	***	-
46 Interest paid.....	28335	-	-	*6817	-	***	*3513	*3662	*8729	***	***	-
47 Amortization.....	*1355	-	*5	-	-	***	*10	*809	*10	***	***	-
48 Depreciation.....	22619	-	*1047	*753	-	***	*3445	*1838	*2027	***	***	-
49 Depletion.....	-	-	-	-	-	***	-	-	-	***	***	-
50 Advertising.....	7648	-	*29	*1037	-	***	*2028	*922	*2007	***	***	-
51 Pension, prof sh, stock, annuity.	*3825	-	-	*1586	-	***	*1841	*15	*251	***	***	-
52 Employee benefit programs.....	10026	-	-	*917	-	***	*1037	*2498	*3633	***	***	-
53 Net loss, noncapital assets.....	-	-	-	-	-	***	-	-	-	***	***	-
54 Other deductions.....	141137	-	*5423	*17041	-	***	*34364	*23629	*32599	***	***	-
55 Total receipts less total deducts..	40140	-	*4254	*1001	-	***	*12572	*3236	*4024	***	***	-
Total 1120S corporation net												
56 income (less deficit).....	44969	-	*4254	*1609	-	***	*15114	*3428	*4168	***	***	-
57 1120S corporation net income....	44969	-	*4254	*1609	-	***	*15114	*3428	*4168	***	***	-
58 1120S corporation deficit.....	-	-	-	-	-	***	-	-	-	***	***	-
59 Net income from a trade or business	39598	-	*4254	*1001	-	***	*12572	*3236	*3482	***	***	-
Portfolio income (less deficit)												
60 distributed to shareholders:....	4391	-	-	*608	-	***	*1562	*192	*686	***	***	-
61 Dividend income.....	*267	-	-	-	-	***	*267	-	-	***	***	-
62 Interest income.....	*4109	-	-	*608	-	***	*1295	*176	*686	***	***	-
63 Royalty income (less loss).....	-	-	-	-	-	***	-	-	-	***	***	-
64 Net S-T capital gain (less loss)...	-	-	-	-	-	***	-	-	-	***	***	-
65 Net L-T capital gain (less loss)....	-	-	-	-	-	***	-	-	-	***	***	-
66 Other portfolio income (net).....	*16	-	-	-	-	***	-	*16	-	***	***	-
Real estate rental net income												
67 (less deficit).....	*980	-	-	-	-	***	*980	-	-	***	***	-
68 Net income.....	*980	-	-	-	-	***	*980	-	-	***	***	-
69 Deficit.....	-	-	-	-	-	***	-	-	-	***	***	-
Net income (less deficit) from												
70 other rental activity.....	-	-	-	-	-	***	-	-	-	***	***	-
71 Net income.....	-	-	-	-	-	***	-	-	-	***	***	-
72 Deficit.....	-	-	-	-	-	***	-	-	-	***	***	-
73 Income tax, total.....	-	-	-	-	-	***	-	-	-	***	***	-
74 Built-in gains tax.....	-	-	-	-	-	***	-	-	-	***	***	-
75 Total recapture taxes.....	-	-	-	-	-	***	-	-	-	***	***	-
76 Excess net passive income tax....	-	-	-	-	-	***	-	-	-	***	***	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 70 RETURNS WITH 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 or more
1 Number of returns.....	116254	6112	63697	18935	8711	8854	8198	998	513	138	61	36
2 Total assets.....	62328126	-	1782045	3201303	3083493	6367226	16337580	6752610	7634881	4825519	4134708	8208760
3 Cash.....	7041018	-	629732	672412	584365	801164	2098346	559232	663859	322722	260093	449094
4 Notes and accounts receivable....	11405322	-	168234	292553	295180	798128	2491269	1268735	1856781	1025477	852588	2356378
5 Less: Allowance for bad debts.....	155767	-	*155	*465	*2878	*2394	12591	38088	29488	19651	20580	29477
6 Inventories.....	4540782	-	*3816	*67975	241308	632561	1637256	617129	*247361	539582	247237	306558
7 U.S. gov't. obligations, total....	932346	-	-	-	*25431	*5213	*41530	*33424	*59898	*60572	119921	586356
8 Tax-exempt securities.....	343103	-	*4702	*1291	*4753	*21622	*98327	*59831	*149594	*186	2797	-
9 Other current assets.....	6200517	-	88143	308395	269073	774539	1400688	520787	1024032	318708	625948	870205
10 Loans to stockholders.....	1434682	-	140570	273266	198923	166965	312248	196476	56761	38680	25421	25372
11 Mortgage and real estate loans...	4005554	-	*8144	*118656	*45844	281770	1020287	323478	600310	593623	364604	648837
12 Other investments.....	10171453	-	146615	300682	438873	631434	2698720	973849	1336272	959081	904199	1781728
13 Depreciable assets.....	15675656	-	1439341	1558857	1038865	1829894	3764917	1793061	1601778	1014748	545622	1088573
14 Less: Accumulated depreciation	6280516	-	978551	895654	440774	649743	1342833	593973	506008	421650	157365	293966
15 Depletable assets.....	111939	-	*40245	*3133	*6142	-	*2147	-	*49	-	60223	-
16 Less: Accumulated depletion...	*65701	-	*13216	*3133	*2888	-	-	-	*8	-	46455	-
17 Land.....	3997050	-	*43035	224179	156680	596996	1336326	634340	403242	192400	158671	251180
18 Intangible assets (Amortizable)...	1307814	-	78627	132307	129291	171332	383519	209032	64791	22130	14737	102049
19 Less: Accumulated amortization	558244	-	42037	49048	85788	61267	146425	97032	31937	8777	4209	31722
20 Other assets.....	2221118	-	24800	195989	181094	369014	553850	292329	137594	187688	181255	97596
21 Total liabilities.....	62328126	-	1782045	3201303	3083493	6367226	16337580	6752610	7634881	4825519	4134708	8208760
22 Accounts payable.....	6320001	-	833167	260577	251985	531838	1374195	654096	441381	316119	524219	1132425
23 Mort, notes, and bonds under 1 yr	7973596	-	390850	383680	341596	445241	1962471	917060	1208785	885323	602396	836194
24 Other current liabilities.....	5881961	-	166437	214998	200975	374845	1127992	437341	1016134	390070	630294	1322876
25 Loans from stockholders.....	5101367	-	806052	480979	341671	1051585	1415700	369043	274473	222034	105189	34641
26 Mort, notes, bonds, 1 yr or more.	14553412	-	418157	517346	565094	1504131	3804395	1930085	1934086	1040944	908744	1930429
27 Other liabilities.....	2661924	-	71479	131641	80981	226048	680902	246842	284068	101189	107437	662336
28 Net worth.....	19835865	-	-904099	1212082	1301191	2233538	5971924	2198144	2475954	1869841	1187430	2289859
29 Capital stock.....	2821640	-	344500	328022	305968	344545	1025504	164744	172841	112639	14963	7914
30 Paid-in or capital surplus.....	6135348	-	529251	447576	340366	577917	1482207	820939	780411	566454	290876	299351
31 Retained earnings-unappropriated	11473863	-	-1687912	528797	754121	1350486	3612098	1249876	1533338	1208021	934969	1990069
32 Less: Cost of treasury stock..	594986	-	*89937	*92312	*9264	39410	147886	37416	10635	*17273	53377	7475
33 Total receipts.....	60894736	1150360	12230765	8844239	4592818	6049233	12526531	4705540	4603864	2271273	1330827	2589286
34 Business receipts.....	56409249	1039024	11927431	8581253	4347580	5500738	11507037	4254647	4066207	1850406	1060458	2274468
35 Interest on gov't. obligations....	53716	*2032	*375	*437	*928	*1268	10776	3685	10415	*2983	8153	12664
36 Net gain, noncapital assets.....	262054	*21290	*32648	*2910	*14551	*34886	46953	36473	18479	11173	40921	1769
37 Other receipts.....	4169717	88014	270310	259639	229758	512341	961764	410736	508762	406712	221295	300385
38 Total deductions.....	50785842	895431	10078860	7914219	3770357	4956046	10219794	3907317	3904403	1858095	1137214	2144106
39 Cost of goods sold.....	17394400	*292468	2323586	2027483	1139063	1752289	3914410	1658660	1849962	1034208	407510	994762
40 Compensation of officers.....	5630313	*19626	1412101	1427187	334161	448428	1056820	271309	275544	94066	107692	183379
41 Salaries and wages.....	8198645	*18959	1450727	1398362	674122	789113	1937651	571571	583694	260036	187509	326900
42 Repairs.....	350432	973	74567	76671	41061	33209	54145	21236	16074	8552	7007	16939
43 Bad debts.....	270332	*635	35766	31746	*12831	22614	37615	35235	49982	16537	14289	13082
44 Rent paid on business property...	1388511	12368	415345	198202	125132	131581	261152	69361	82625	44741	16044	31960
45 Taxes paid.....	1461111	42589	253927	264881	125811	138893	323497	89817	85077	53481	23728	59412
46 Interest paid.....	1464576	7251	73057	77738	57020	250217	317885	101673	189604	87854	100681	201595
47 Amortization.....	144973	*422	5254	14694	13330	17153	29112	7108	15776	12173	1563	28388
48 Depreciation.....	612535	4794	95898	90240	55341	60687	143924	57405	42297	16449	16552	28948
49 Depletion.....	*6863	-	*1011	-	*5059	-	*60	-	*44	-	-	689
50 Advertising.....	927859	7784	360080	85971	121438	64812	105331	74041	46771	16335	20812	24486
51 Pension, prof sh, stock, annuity.	345144	*191	103067	53032	27176	37851	75335	14503	17733	2493	3016	10747
52 Employee benefit programs.....	364777	*2265	41789	59808	41776	39733	90161	27538	26945	14207	8022	12535
53 Net loss, noncapital assets.....	21624	*1660	*4506	*9	-	*5567	*820	*30	*1812	*4521	2698	-0
54 Other deductions.....	12203746	483446	3428179	2108197	997035	1163899	1871875	907829	620466	192444	220089	210284
55 Total receipts less total deducts..	10108894	254930	2151905	930020	822461	1093187	2306737	798223	699460	413178	193614	445179
Total 1120S corporation net income (less deficit).....	11427568	258813	2255337	975598	895388	1239113	2666037	906533	878480	507344	252966	591958
57 1120S corporation net income....	11572784	275325	2279799	978857	899815	1250302	2695597	933459	-882574	512332	272355	592368
58 1120S corporation deficit.....	145215	*16511	*24461	*3260	*4427	*11189	29560	*26926	*4093	*4988	19389	410
59 Net income from a trade or business Portfolio income (less deficit)	10055178	252897	2151529	929584	821533	1091918	2295960	794538	689045	410196	185461	432516
60 distributed to shareholders:.....	1304794	19369	112627	43101	80542	129011	352487	121812	158865	52796	88255	145930
61 Dividend income.....	101961	*16	*1962	3883	2561	5863	57008	3443	10266	6106	2331	8522
62 Interest income.....	749862	6147	48572	25817	29501	64547	201064	66958	94869	41773	56569	114044
63 Royalty income (less loss).....	6176	-	-	*11	-	-	*157	*57	*5591	*51	-	311
64 Net S-T capital gain (less loss)...	77762	*1001	*16889	*1577	*1507	*608	25216	8649	19928	-3630	-1368	7386
65 Net L-T capital gain (les loss)....	338806	*12204	*45203	11813	*46732	56485	48569	42663	20293	8508	30702	15634
66 Other portfolio income (net).....	30227	*-0	-	-	*241	*1508	*20474	*42	*7918	*-11	21	34
Real estate rental net income (less deficit).....	64928	*-13696	-13825	2161	-6596	17699	14251	-6552	32603	47638	-21654	12898
68 Net income.....	329789	*8178	*12205	*14289	*7306	43740	68028	40815	45773	59671	7270	22516
69 Deficit.....	264862	*21874	*26030	*12128	*13902	26041	53776	47367	13170	12033	28923	9618
Net income (less deficit) from other rental activity.....	2669	*243	*5006	*752	*-91	*486	3338	*-3264	*-2033	*-3286	904	614
71 Net income.....	13427	*342	*5006	*752	-	*486	*4567	*67	*360	*28	1205	614
72 Deficit.....	10758	*99	-	-	*91	-	*1230	*3331	*2392	*3314	301	-
73 Income tax, total.....	28282	*21796	-	*283	*1657	*29	*655	*411	*1162	769	1228	293
74 Built-in gains tax.....	27566	21796	-	-	1657	-	269	392	1162	769	1228	293
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax....	697	-	-	283	-	29	386	-	-	-	-	-

**Form 1120S
Returns
with total
1120S
corporation
net income**

1995 Corporation Source Book of Statistics of Income, U. S. Total
 Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
 Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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 TOTAL 1120S 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 or more
1 Number of returns.....	1301174	53623	719264	206528	120493	83326	92371	14733	7870	1983	665	318
2 Total assets.....	751123070	-	22513344	33562337	42665445	58684657	198366331	101190171	116690231	68939676	45273140	63237738
3 Cash.....	81482959	-	6390270	6238853	7027604	8335544	22370154	9983371	9496536	5071956	3065778	3502893
4 Notes and accounts receivable....	161065009	-	2158063	4547469	6561698	10729100	42732714	24544376	29060339	17647995	10259922	12823333
5 Less: Allowance for bad debts.....	2103462	-	16169	5556	38255	43082	441608	329608	450702	282792	180755	314934
6 Inventories.....	147410610	-	2256203	4699539	5687515	8681154	38844713	24055729	28739990	14330866	9092140	11022762
7 U.S. govt. obligations, total....	5854314	-	*6874	*30326	*62475	179038	900648	701930	721812	812440	673591	1765181
8 Tax-exempt securities.....	3070466	-	16001	*6468	63381	134694	647622	333959	909911	477896	233772	246764
9 Other current assets.....	40202645	-	827960	1382581	2451128	2952983	10087951	5400403	5834399	4128159	3103293	4033788
10 Loans to stockholders.....	14441442	-	1677001	1805310	1544568	1712149	3377735	1310225	1254490	662687	771618	325659
11 Mortgage and real estate loans...	8288627	-	117750	367764	525094	1122070	2198172	731850	1125191	766384	559992	774360
12 Other investments.....	57159516	-	734071	1304863	2263853	2899054	13259261	5983514	8769307	6463843	5325364	10156386
13 Depreciable assets.....	397564724	-	25470016	27362256	28623712	35649192	103397372	47124929	52671200	30491717	19585544	27188786
14 Less: Accumulated depreciation	222181580	-	18840789	17799908	17073736	19749108	56433315	25142151	28187056	16115127	9993566	12846146
15 Depletable assets.....	3487227	-	122614	191514	*155248	392540	654517	335430	569359	170444	442708	452851
16 Less: Accumulated depletion...	1748665	-	32500	125854	*92327	251584	302474	147900	265722	71817	287471	171017
17 Land.....	31201114	-	496943	1540494	2957149	3895795	10535401	3535025	3389189	1965298	1139602	1746216
18 Intangible assets (Amortizable)...	16910160	-	1412904	1851858	1416381	1216682	4193245	1666549	1655643	1221839	707618	1567442
19 Less: Accumulated amortization	7179346	-	791797	832574	624974	461188	1846738	676365	780975	438657	284712	441365
20 Other assets.....	16197309	-	507929	996935	1154932	1290304	4190961	1778905	2177319	1636543	1058702	1404780
21 Total liabilities.....	751123070	-	22513344	33562337	42665445	58684657	198366331	101190171	116690231	68939676	45273140	63237738
22 Accounts payable.....	101263601	-	2661043	3454036	4899748	7298541	26414691	14005610	16650645	10513646	6399315	8966324
23 Mort, notes, and bonds under 1 yr	96597864	-	2212127	2744268	3453367	4817503	25187497	17279614	19533442	9753806	5281974	6334266
24 Other current liabilities.....	61213609	-	2192747	2362496	2657592	4121151	14728113	8936191	10116448	5688989	4205680	6204203
25 Loans from stockholders.....	47893048	-	6106737	5444714	5115707	5960705	14000048	4116071	3959077	1668765	937084	584140
26 Mort, notes, bonds, 1 yr or more.	133874910	-	4087432	6594707	8737105	12384037	38041946	15599255	17730345	10446498	7643102	12610482
27 Other liabilities.....	17496156	-	260086	803745	952480	1323131	4556518	2227134	1854252	1787801	1102666	2628343
28 Net worth.....	292783882	-	4993171	12158371	16849446	22779589	75437518	39026295	46846022	29080172	19703319	25909979
29 Capital stock.....	28318547	-	3184240	3182181	3911485	3603650	7671502	2734980	2077561	968209	613141	371597
30 Paid-in or capital surplus.....	45523139	-	3077058	3513837	3447459	4648728	12382359	5163485	5772048	3871705	1728849	1873610
31 Retained earnings-unappropriated	232303634	-	-485685	6198496	10539152	15786473	59308421	32927405	40742869	25054367	17711795	24520341
32 Less: Cost of treasury stock...	13361438	-	782441	736144	1048650	1259261	3924765	1799575	1746457	814110	394467	855568
33 Total receipts.....	1934015111	14990585	164292676	127055981	120598979	142330189	490880009	255444238	287305062	146104603	84784628	100228161
34 Business receipts.....	1901490452	13721791	161393728	125005855	118851922	140011544	483187698	251614602	283007551	143204556	83421465	98069740
35 Interest on govt. obligations....	514140	3237	2079	3041	16431	12059	91017	54915	118378	73825	53108	86048
36 Net gain, noncapital assets.....	3707701	589474	339373	250494	226593	264209	812985	332894	342634	247414	157001	144632
37 Other receipts.....	28302819	676082	2557497	1796592	1504033	2042378	6788308	3441826	3836499	2578807	1153055	1927741
38 Total deductions.....	1820401955	13166524	146493833	117470896	111728239	132846400	465924897	243963387	274490505	139031802	80249309	95036163
39 Cost of goods sold.....	1246414915	7078773	57478687	61445190	64491615	81707144	329186423	188421816	214409707	108652132	62231884	71311544
40 Compensation of officers.....	72058130	596157	17062340	9346412	6819965	6810204	16311139	5631853	5157495	2232353	1127685	962528
41 Salaries and wages.....	162248074	1216395	20989880	14931110	13371044	14819749	40105995	17081955	18068875	9400687	5194388	7067996
42 Repairs.....	10827111	91703	1279403	1030344	975169	1054357	2799684	1025088	1092819	591300	339182	548063
43 Bad debts.....	3055851	47159	109069	213275	178573	271390	837735	373476	429351	284710	122172	188942
44 Rent paid on business property...	34034003	409406	6521921	4106452	3243359	3107198	8104547	2491818	2877197	1218525	880033	1073547
45 Taxes paid.....	38162060	398962	4976422	3564701	3102138	3356398	9466491	4180806	4250987	2220319	1151235	1493602
46 Interest paid.....	17819165	276280	813915	922974	993756	1407464	4653441	2364514	2627676	1485619	943877	1329648
47 Amortization.....	1778129	28726	110274	144643	123168	103501	417218	195144	182449	156542	110251	206213
48 Depreciation.....	28531068	247331	1814021	1793228	1841315	2272162	7025453	3528431	3977391	2347316	1585146	2099275
49 Depletion.....	169179	*3706	*1444	*5446	*8290	*2186	18939	51865	38479	*18870	12646	7308
50 Advertising.....	17744016	215297	2093576	1268412	1271098	1288583	3758069	2008853	2494513	1213450	947626	1184541
51 Pension, prof sh, stock, annuity.	6709619	56691	1142080	440469	474377	460114	1552816	719078	807570	440760	253635	362029
52 Employee benefit programs.....	12985732	85312	898605	657950	802869	1125764	3346394	1632665	1907906	1071624	649720	806923
53 Net loss, noncapital assets.....	112155	*2595	12714	*5845	1988	11897	36343	12802	8766	11189	6251	1767
54 Other deductions.....	167752750	2412030	31189483	17594445	14029515	15048293	38304213	14243223	16159325	7686409	4693578	6392237
55 Total receipts less total deducts..	113613156	1824061	17798843	9585085	8870741	9483789	24955112	11480851	12814557	7072801	4535319	5191998
56 Total 1120S corporation net income.	134958619	5109599	18906174	10699426	10051640	11192748	30031056	13130470	14937353	8514814	5807681	6577658
Net income (less deficit) from												
57 a trade or business.....	113099016	1820823	17796765	9582044	8854309	9471730	24864094	11425935	12696179	6998975	4482211	5105949
58 Net income.....	114993692	2038773	17917516	9699752	8952471	9620173	25308120	11573493	12905981	7140209	4605445	5231758
59 Deficit.....	1894675	217950	120751	117708	98162	148443	444026	147558	209802	141234	123234	125809
Portfolio income (less deficit)												
60 distributed to shareholders:.....	17273675	2966588	826277	773043	663218	1033546	3779451	1406220	1938409	1310786	1256607	1319528
61 Dividend income.....	808510	6228	25999	32868	39298	91083	215262	97641	88724	64876	34337	112193
62 Interest income.....	6310994	105560	224769	221595	321362	470557	1630474	768206	919448	602249	448333	598441
63 Royalty income (less loss).....	465171	*225	*23103	*2680	27266	*51458	141572	45905	171922	11361	67019	22661
64 Net S-T capital gain (less loss).	909930	-57292	78170	173212	31255	47019	133874	117233	179992	81031	57771	67665
65 Net L-T capital gain (less loss).	8643760	2911784	468571	341801	241745	322085	1623611	373155	662639	535761	644436	518171
66 Other portfolio income (net)....	135310	*83	*5665	*886	*2292	51343	34659	4080	15684	15508	4711	398
Real estate rental net income												
67 (less deficit).....	3708007	302634	209557	303418	446091	594942	1125433	224559	241854	149148	35208	75163
68 Net income.....	3943113	305625	221822	318924	466113	633503	1177942	255455	264255	167178	49376	82919
69 Deficit.....	235106	*2991	*12266	15506	20021	38562	52509	30895	22401	18031	14168	7756
Net income (less deficit) from												
70 other rental activity.....	877922	19554	73576	40920	88021	92531	262077	73756	60910	55905	33655	77018
71 Net income.....	903220	19554	73694	40920	88712	92830	268343	78149	68697	58426	34523	79374
72 Deficit.....	25299	-	*118	-	*691	*300	6266	*4393	7787	*2521	868	2357
73 Income tax, total.....	140657	33495	*7648	*2085	3610	17032	18268	8198	20552	12643	11223	5903
74 Built-in gains tax.....	109771	32368	4678	1750	2838	16714	11017	6488	15143	6859	7135	4779
75 Total recapture taxes.....	*1126	-	-	-	-	-	*983	*143	-	-	-	-
76 Excess net passive income tax....	8859	-	2644	283	643	269	2759	452	698	1113	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 10 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	38274	2983	15862	6616	6541	3386	2568	169	97	41	***	***
2 Total assets.....	16568240	-	581857	1005711	2420360	2359401	4674941	1267776	1421847	1389073	***	***
3 Cash.....	1723596	-	138670	150155	324575	198110	303571	217703	132106	126363	***	***
4 Notes and accounts receivable....	1826838	-	*55562	74079	190360	267908	453140	283226	122204	155855	***	***
5 Less: Allowance for bad debts.....	5579	-	*6	-	*1415	*1558	*680	*459	*93	-	***	***
6 Inventories.....	1034363	-	*8660	*10559	73185	133217	422439	116015	*48864	*52850	***	***
7 U.S. govt. obligations, total....	*30003	-	*1545	-	-	*7078	*17192	-	-	*2382	***	***
8 Tax-exempt securities.....	144634	-	*13	*1029	-	*21381	*24528	-	*57017	*40666	***	***
9 Other current assets.....	628650	-	*2967	8076	102544	49642	166669	50069	44013	147720	***	***
10 Loans to stockholders.....	457650	-	*15570	76167	54928	78165	158506	*13952	*5659	*21113	***	***
11 Mortgage and real estate loans...	156847	-	*26	-	*39258	*11545	*83046	*121	*9008	*9051	***	***
12 Other investments.....	1359155	-	*21145	*45040	136272	60691	361290	*24439	211254	232566	***	***
13 Depreciable assets.....	14126789	-	1171655	1877869	2065151	2144389	3208523	883183	904691	1023659	***	***
14 Less: Accumulated depreciation	9124684	-	924579	1489755	1389176	1403291	1959450	493987	439662	587736	***	***
15 Depletable assets.....	*127486	-	-	*1040	*3345	*53572	*28748	-	*35696	-	***	***
16 Less: Accumulated depletion...	*41768	-	-	*367	-	*28138	*3263	-	*8263	-	***	***
17 Land.....	3504863	-	*83993	189106	755780	616632	1234215	113449	264310	138463	***	***
18 Intangible assets (Amortizable)...	168786	-	2935	*39541	38940	22541	22637	*5498	*4708	*2125	***	***
19 Less: Accumulated amortization	27707	-	758	*811	5903	3694	7113	*5185	*2504	*959	***	***
20 Other assets.....	478318	-	4456	23985	32517	131212	160944	59751	32839	24956	***	***
21 Total liabilities.....	16568240	-	581857	1005711	2420360	2359401	4674941	1267776	1421847	1389073	***	***
22 Accounts payable.....	948417	-	34705	*49705	126102	101898	309322	124693	33578	51834	***	***
23 Mort, notes, and bonds under 1 yr	2176548	-	58372	167544	238768	217465	508909	254084	*80826	167309	***	***
24 Other current liabilities.....	673694	-	45498	15820	32260	95577	211075	81387	48855	80877	***	***
25 Loans from stockholders.....	1756327	-	108373	523794	396467	109449	295715	*81219	*115359	*114658	***	***
26 Mort, notes, bonds, 1 yr or more.	3671273	-	212188	205758	361208	561327	1123496	209082	549384	271102	***	***
27 Other liabilities.....	348884	-	*163	*39877	35307	26094	203111	*4585	*20441	*-4589	***	***
28 Net worth.....	6993098	-	122558	3212	1230249	1247591	2023314	512726	573404	707882	***	***
29 Capital stock.....	2054217	-	107702	289049	594927	395861	569973	30685	32241	32485	***	***
30 Paid-in or capital surplus.....	1831770	-	110331	119009	242682	252014	634392	171702	68377	66118	***	***
31 Retained earnings-unappropriated	3583813	-	-37618	-309473	480182	644844	901538	353574	504462	639115	***	***
32 Less: Cost of treasury stock...	476702	-	*57857	*95372	*87541	*45128	82589	*43234	*31677	*29836	***	***
33 Total receipts.....	28071725	353061	2282384	2164960	3543411	4751574	6429264	1977238	1679742	1760351	***	***
34 Business receipts.....	26568607	*202921	1989973	1968819	3379212	4622037	6090244	1908718	1609833	1708854	***	***
35 Interest on govt. obligations....	14837	-	-	*19	*822	*2649	*839	*1445	*2331	*4234	***	***
36 Net gain, noncapital assets.....	270849	*19748	*27472	*40693	43056	31261	39162	*45108	*1437	19012	***	***
37 Other receipts.....	1217432	*130393	264939	155429	120321	95626	299018	21968	66142	28252	***	***
38 Total deductions.....	25844894	352037	1904944	1887187	3207235	4429391	5994989	1811227	1588683	1636784	***	***
39 Cost of goods sold.....	13712722	*9854	376080	674100	1602350	2333983	3498104	1172524	*770391	850590	***	***
40 Compensation of officers.....	816729	*536	205488	112604	94816	145371	154481	*39553	23388	22277	***	***
41 Salaries and wages.....	2315228	*13248	371666	150022	304161	297130	532399	187428	75779	198664	***	***
42 Repairs.....	545020	*6892	66287	54291	88464	122604	99268	26277	19592	32780	***	***
43 Bad debts.....	20496	-	*757	*898	*4361	*636	9362	*1300	-	*1330	***	***
44 Rent paid on business property...	805437	*61984	142554	62977	148022	141904	172048	7605	20821	16525	***	***
45 Taxes paid.....	604924	*10489	72157	66693	94257	95610	148173	32261	23906	42111	***	***
46 Interest paid.....	596476	*116931	39796	50716	47953	70848	140044	27706	42456	27566	***	***
47 Amortization.....	12327	-	*211	*563	*2582	1037	1626	*1035	*3869	*224	***	***
48 Depreciation.....	908644	*15540	84730	81905	123612	154503	201349	46914	63222	72272	***	***
49 Depletion.....	*645	-	-	-	*40	-	*605	-	-	-	***	***
50 Advertising.....	86662	*267	7795	8336	9181	8295	14989	18790	*2764	6578	***	***
51 Pension, prof sh, stock, annuity.	57886	-	*2408	-	*2840	*6022	13402	*18978	*2566	*9782	***	***
52 Employee benefit programs.....	157714	-	*10966	*5073	11375	16141	49900	6854	2799	*3716	***	***
53 Net loss, noncapital assets.....	*1076	-	*212	-	*442	*410	*410	-	-	*11	***	***
54 Other deductions.....	5202908	*116296	523836	619008	672779	1035309	958829	224000	537130	352359	***	***
55 Total receipts less total deducts..	2226831	1025	377440	277773	336176	322183	434275	166012	91059	123567	***	***
56 Total 1120S corporation net income.	2630822	95962	386614	300532	387376	357119	543808	177490	117730	152324	***	***
Net income (less deficit) from												
57 a trade or business.....	2211994	1025	377440	277755	335354	319534	433436	164567	88729	119333	***	***
58 Net income.....	2285840	*33941	377527	279964	338223	324859	450824	165040	95237	125070	***	***
59 Deficit.....	73846	*32916	*87	*2209	*2869	*5326	17388	*473	*6508	*5737	***	***
Portfolio income (less deficit)												
60 distributed to shareholders.....	350313	*93159	3219	14552	43780	29096	85782	13100	22122	28754	***	***
61 Dividend income.....	19326	*2654	*19	*838	1350	2635	4307	*76	*4398	*2860	***	***
62 Interest income.....	147755	*1109	2005	9795	14225	15497	44051	12740	14381	23274	***	***
63 Royalty income (less loss).....	9004	-	-	993	*3901	-	*2363	-	*1436	-	***	***
64 Net S-T capital gain (less loss).	3995	-	-	*-226	*844	*1656	*1361	*39	*141	*141	***	***
65 Net L-T capital gain (less loss).	169005	*89396	*1195	*3092	*23461	*9284	32495	*244	*1767	*2479	***	***
66 Other portfolio income (net).....	*1227	-	-	*59	-	*24	*1205	-	-	-	***	***
Real estate rental net income												
67 (less deficit).....	57219	-	*5955	*6722	*5484	*6526	23454	*-120	*6879	*3597	***	***
68 Net income.....	60503	-	*5955	*6722	*5485	*6526	24888	*232	*6879	*3597	***	***
69 Deficit.....	3284	-	-	-	*1	-	*1434	*353	-	-	***	***
Net income (less deficit) from												
70 other rental activity.....	11296	*1778	-	*1503	*2757	*1965	*1137	*-56	-	*639	***	***
71 Net income.....	11352	*1778	-	*1503	*2757	*1965	*1137	-	-	*639	***	***
72 Deficit.....	*56	-	-	-	-	-	-	*56	-	-	***	***
73 Income tax, total.....	*8913	-	*1632	-	*-0	*7152	*128	-	-	*1	***	***
74 Built-in gains tax.....	8829	-	1632	-	-0	7152	44	-	-	1	***	***
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***
76 Excess net passive income tax....	84	-	-	-	-	-	84	-	-	-	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

	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 or more
1 Number of returns.....	8422	*21	3428	1820	*666	1009	1071	255	108	29	***	***
2 Total assets.....	10996510	-	132963	286030	*235284	769158	2310411	1976013	1621557	1075924	***	***
3 Cash.....	1446886	-	36721	62404	*60017	117155	345179	323506	211175	138197	***	***
4 Notes and accounts receivable....	1362051	-	*5370	*87920	*28663	147307	352080	294745	189478	104751	***	***
5 Less: Allowance for bad debts.....	12119	-	-	-	-	-	*2480	*869	*324	*5522	***	***
6 Inventories.....	349884	-	*7550	*21528	*32995	*17603	*29807	75787	*103905	*34079	***	***
7 U.S. govt. obligations, total....	*158190	-	-	-	-	*37654	*5778	*562	*56704	-	***	***
8 Tax-exempt securities.....	*76216	-	-	-	-	-	*2787	*27632	*22611	23186	***	***
9 Other current assets.....	406818	-	*5888	*10411	*308	*15921	69467	143151	59458	*41919	***	***
10 Loans to stockholders.....	259641	-	*585	*273	-	*8754	151099	-	*22134	-	***	***
11 Mortgage and real estate loans...	-	-	-	-	-	-	-	-	-	-	***	***
12 Other investments.....	2898187	-	*27689	*4648	*16209	*112054	325830	285184	271234	*405929	***	***
13 Depreciable assets.....	6351716	-	*105769	208577	*403564	599830	1324568	1418515	1022486	539602	***	***
14 Less: Accumulated depreciation	4183999	-	*74381	159892	*364002	442902	805240	941139	650698	346436	***	***
15 Depletable assets.....	2428233	-	*22086	*140312	*143957	*282127	573024	244930	358634	*74845	***	***
16 Less: Accumulated depletion...	1300248	-	*9973	*94613	*89149	*197392	256329	*105795	181743	*15158	***	***
17 Land.....	385609	-	-	-	*31	*36444	50511	117770	94289	*46208	***	***
18 Intangible assets (Amortizable)..	141408	-	*30245	*420	-	*447	23940	*57178	*6961	*11896	***	***
19 Less: Accumulated amortization	78339	-	*24705	*411	-	*410	7442	*32598	*1900	*9155	***	***
20 Other assets.....	306378	-	*120	*4452	*2692	*34567	127832	45321	17439	*31583	***	***
21 Total liabilities.....	10996510	-	132963	286030	*235284	769158	2310411	1976013	1621557	1075924	***	***
22 Accounts payable.....	878171	-	*2453	*70449	*9395	65784	195962	185185	189207	*39020	***	***
23 Mort, notes, and bonds under 1 yr	718950	-	*16027	*54532	-	132856	221304	119320	*82790	*10457	***	***
24 Other current liabilities.....	607551	-	-	*25587	*678	86867	170408	79698	136895	*34792	***	***
25 Loans from stockholders.....	524919	-	*56090	*30229	*18060	*109210	129828	*33109	*41004	*106980	***	***
26 Mort, notes, bonds, 1 yr or more.	1668075	-	*4424	*31991	*4649	*147583	431082	297933	235450	*136558	***	***
27 Other liabilities.....	281648	-	*111	*199	*25841	*5878	*38469	56147	*83229	*45070	***	***
28 Net worth.....	6317196	-	54080	73044	*176661	220980	1123357	1204623	852982	703047	***	***
29 Capital stock.....	256398	-	17027	7541	*28288	16172	97674	31118	15818	9638	***	***
30 Paid-in or capital surplus.....	1753636	-	*74783	*39950	*180776	*351362	357031	123670	165960	*354591	***	***
31 Retained earnings-unappropriated	4467497	-	-37730	25553	*-32341	-112489	668652	1142704	694774	338818	***	***
32 Less: Cost of treasury stock...	160335	-	-	-	*62	*34066	-	*92868	*23569	-	***	***
33 Total receipts.....	10327303	*147780	407732	709800	*306908	1513068	2716965	2026237	1373089	469209	***	***
34 Business receipts.....	9421922	*132239	351178	598167	*259332	1409584	2595100	1982421	1209117	*435376	***	***
35 Interest on govt. obligations.....	8260	-	-	-	-	-	*456	*2093	*1559	*2851	***	***
36 Net gain, noncapital assets.....	130845	-	*31254	*11402	*14335	*860	34711	10692	19367	*6262	***	***
37 Other receipts.....	766276	*15541	*25301	*100231	*33241	102623	86699	31032	143047	24720	***	***
38 Total deductions.....	8726741	*100808	299123	554755	*231529	1358324	2322037	1785999	1222181	412776	***	***
39 Cost of goods sold.....	4516757	*42800	*58268	*350473	*7719	*827927	1286827	923167	580917	*216674	***	***
40 Compensation of officers.....	275004	-	*19254	*24954	*6468	*25661	86312	55873	39229	*9523	***	***
41 Salaries and wages.....	744657	*901	*41472	*28792	*48665	121568	166177	165621	111502	*26295	***	***
42 Repairs.....	168150	-	*10574	*6206	*6803	17173	40374	36088	40881	*9187	***	***
43 Bad debts.....	13073	-	-	*4356	*143	*431	*1851	2140	1959	*486	***	***
44 Rent paid on business property...	127224	-	*7868	*4007	*1951	*16016	39082	20218	35687	*865	***	***
45 Taxes paid.....	357023	*8263	17632	*21966	*22668	46812	77127	55970	69408	20566	***	***
46 Interest paid.....	237095	*4618	*17664	*3588	*1978	25830	58885	32041	29643	9530	***	***
47 Amortization.....	14748	*219	*294	*13	-	*40	4750	*4047	*648	*2281	***	***
48 Depreciation.....	519630	*7566	*13571	11856	*18649	49100	128239	119004	87363	40688	***	***
49 Depletion.....	97428	*2984	-	-	*3191	*1957	*5760	*32249	31809	*12561	***	***
50 Advertising.....	12026	-	*1053	*535	*988	*647	3322	2960	1140	*523	***	***
51 Pension, prof sh, stock, annuity.	39958	-	-	*74	*961	*777	4359	15499	*11755	*1897	***	***
52 Employee benefit programs.....	178333	*53	*943	*5796	*244	*21530	91496	24647	18508	*12527	***	***
53 Net loss, noncapital assets.....	*383	-	-	*150	-	-	*66	*158	*2	*8	***	***
54 Other deductions.....	1425251	*33404	110530	91988	*111100	202853	327411	296316	161732	*49165	***	***
55 Total receipts less total deducts..	1600563	*46971	108609	155045	*75379	154744	394929	240239	150908	56433	***	***
56 Total 1120S corporation net income.	2139716	*47167	332351	157909	*97900	210821	459725	283878	172178	97592	***	***
Net income (less deficit) from												
57 a trade or business.....	1592302	*46971	108609	155045	*75379	154744	394473	238146	149349	53582	***	***
58 Net income.....	1631137	*46971	127940	155045	*75379	161650	394871	245516	151879	*55871	***	***
59 Deficit.....	38835	-	*19331	-	-	*6906	*398	*7370	*2530	*2289	***	***
Portfolio income (less deficit)												
60 distributed to shareholders:.....	536262	*196	*223742	*2837	*22521	56811	59959	38188	24793	42948	***	***
61 Dividend income.....	35906	-	-	*455	*408	*1883	*738	9582	*1732	*2429	***	***
62 Interest income.....	141455	*196	*13933	*2049	*1464	5854	39778	16320	17138	13459	***	***
63 Royalty income (less loss).....	102979	-	*6670	*240	*20649	*49054	15288	*1392	*2124	*4151	***	***
64 Net S-T capital gain (less loss)..	2463	-	-	*346	-	*219	*-4857	*2679	*337	*107	***	***
65 Net L-T capital gain (less loss)..	251869	-	*203139	-	-	*-199	8987	*8215	2595	*22801	***	***
66 Other portfolio income (net)....	*1588	-	-	*439	-	-	*27	-	*868	-	***	***
Real estate rental net income												
67 (less deficit).....	8950	-	-	-	-	*-734	*4139	*5854	*-1618	*1399	***	***
68 Net income.....	12831	-	-	-	-	-	*4309	*5854	*252	*1529	***	***
69 Deficit.....	3881	-	-	-	-	*734	*170	-	*1870	*131	***	***
Net income (less deficit) from												
70 other rental activity.....	2202	-	-	*27	-	-	*1155	*1691	*-347	*-336	***	***
71 Net income.....	3556	-	-	*27	-	-	*1155	*2067	*292	*1	***	***
72 Deficit.....	*1354	-	-	-	-	-	-	*376	*639	336	***	***
73 Income tax, total.....	*1282	-	-	-	*114	-	*612	*518	*33	-	***	***
74 Built-in gains tax.....	671	-	-	-	114	-	-	518	33	-	***	***
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	***	***
76 Excess net passive income tax....	612	-	-	-	-	-	612	-	-	-	***	***

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Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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 TOTAL 1120S 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 or more
1 Number of returns.....	144300	6349	81629	22818	12420	8896	9610	1650	726	147	46	9
2 Total assets.....	68667201	-	2404446	3625905	4369571	6395906	20803997	11107302	10232630	5075287	2984299	1667859
3 Cash.....	10501848	-	691880	712714	767113	1096845	3083431	1563686	1424006	740345	290166	131663
4 Notes and accounts receivable....	21958519	-	357234	721518	1009007	1918402	6428787	4151307	3930796	1893889	1100225	447352
5 Less: Allowance for bad debts.....	107924	-	*145	*40	*14388	*4231	44194	20366	15050	*5133	4378	-
6 Inventories.....	9205433	-	126980	407906	503476	925841	3276388	1473705	1310051	594603	323580	262903
7 U.S. gov't. obligations, total....	445282	-	-	-	-	*5770	*80115	*115066	83045	*132234	4953	24099
8 Tax-exempt securities.....	275801	-	*13	*73	-	*15598	*63465	*19754	80890	*21658	36856	37494
9 Other current assets.....	7775228	-	90435	187814	595711	676587	2596321	1416816	1062482	576553	324851	247659
10 Loans to stockholders.....	1331226	-	272167	276834	139818	117540	284828	83494	93155	30553	24034	8802
11 Mortgage and real estate loans....	355005	-	*12	*1127	*1680	94643	157996	54395	36549	-	3166	5436
12 Other investments.....	3139103	-	*42528	*64501	92951	104883	962128	426059	487523	295220	305784	357527
13 Depreciable assets.....	30654371	-	3071297	3092247	2594000	3167918	7956390	3860452	3838947	1638813	1215356	218952
14 Less: Accumulated depreciation	19724074	-	2286628	2013006	1609244	1969368	5013777	2485889	2428769	972639	797097	147658
15 Depletable assets.....	70789	-	-	*204	-	-	-	*5572	*32256	*3329	29422	7
16 Less: Accumulated depletion....	15665	-	-	-	-	-	-	*500	*7396	*140	7630	-
17 Land.....	1671745	-	24128	109798	188848	153672	549996	259941	184413	65450	100453	35046
18 Intangible assets (Amortizable)...	278962	-	24982	99401	43606	35265	25830	21559	11082	11774	5463	-
19 Less: Accumulated amortization	115704	-	10255	29480	24683	10642	12826	12566	5589	7323	2339	-
20 Other assets.....	967254	-	-183	-5705	81676	67183	409118	174815	114239	56101	31433	38577
21 Total liabilities.....	68667201	-	2404446	3625905	4369571	6395906	20803997	11107302	10232630	5075287	2984299	1667859
22 Accounts payable.....	13966915	-	228682	548566	582970	956921	3912485	2343065	2607071	1545537	662656	578961
23 Mort, notes, and bonds under 1 yr	7712022	-	250405	447709	555771	834541	2573796	1387250	870567	510912	188317	92753
24 Other current liabilities.....	8760551	-	241175	324632	398012	783715	2526023	1713149	1483465	683100	450683	156597
25 Loans from stockholders.....	3330785	-	347595	216659	253961	532418	1214257	365416	262458	40434	38577	59009
26 Mort, notes, bonds, 1 yr or more.	6892401	-	456684	859139	680798	720432	1790975	651930	841662	407111	302466	181204
27 Other liabilities.....	1236949	-	25534	54649	42506	115333	458237	237879	115559	68705	82197	36351
28 Net worth.....	26767579	-	854372	1174551	1855553	2452544	8328224	4408612	4051848	1819489	1259402	562983
29 Capital stock.....	1601410	-	238486	151249	280648	205569	403127	125919	114163	23363	48347	10539
30 Paid-in or capital surplus.....	2270256	-	175811	218606	214277	185634	794624	166050	354291	89537	40516	30910
31 Retained earnings-unappropriated	23781577	-	459952	852882	1395061	2130981	7413780	4257084	3825115	1740154	1180219	526348
32 Less: Cost of treasury stock....	885664	-	*19877	*48186	*34433	69639	283307	140440	241721	33565	9680	4815
33 Total receipts.....	196891925	1502226	21582395	17163872	16776737	18338638	49559503	28233841	23903127	11145890	5860933	2824763
34 Business receipts.....	195511358	1428090	21398945	17124403	16719032	18217341	49193297	28052101	23721390	11053114	5809907	2793739
35 Interest on gov't. obligations....	41534	-	-	-	*215	*785	6320	4778	12068	11034	4165	2170
36 Net gain, noncapital assets.....	258950	*31865	34197	7678	17709	13311	80470	22080	38538	7774	4916	412
37 Other receipts.....	1080083	*42272	149254	31792	39781	107201	279415	154881	131132	73968	41946	28442
38 Total deductions.....	186017658	1363654	19613712	16106680	15685516	17291422	47093944	26861734	22869968	10730290	5645333	2755404
39 Cost of goods sold.....	147224836	923408	11820428	10873072	12010275	13128062	37670101	23211168	20323483	9605897	5116239	2542702
40 Compensation of officers.....	6436726	82486	1599389	781194	577369	670658	1568711	509273	422514	140544	57180	27408
41 Salaries and wages.....	8747807	97416	1856900	1190710	812408	831863	2156306	761674	584009	258324	143944	54251
42 Repairs.....	856804	9392	119624	122394	102726	107665	264189	42434	44200	34321	7189	2672
43 Bad debts.....	214302	*5575	11255	35116	12258	41167	62141	21338	16429	5224	2823	977
44 Rent paid on business property...	1490023	21809	341982	240183	181206	155402	315754	86930	80004	49162	13953	3638
45 Taxes paid.....	3790115	33782	620079	461135	343858	439901	948963	475138	304459	91407	37548	33843
46 Interest paid.....	1095419	8450	93508	132186	99745	126558	304513	127489	119119	50274	29098	4479
47 Amortization.....	56836	*1706	3299	7261	4298	2389	3022	6360	1641	25890	805	165
48 Depreciation.....	2841260	12943	264725	286208	248038	295325	705821	461268	312138	142135	104694	7965
49 Depletion.....	10926	*722	-	-	-	-	*1025	*2380	*2662	-	3862	275
50 Advertising.....	497590	15606	121346	81691	41657	43744	100716	34627	27608	12072	6304	12219
51 Pension, prof sh, stock, annuity.	659819	*5271	47574	49346	27515	55428	254140	92755	71904	29665	22214	4006
52 Employee benefit programs.....	1354958	10956	157565	124525	75910	233176	373892	153739	147670	64431	11263	1831
53 Net loss, noncapital assets.....	5709	-	*1302	*-0	*640	*687	819	*1488	*260	*91	301	122
54 Other deductions.....	10734527	134131	2554737	1721658	1147613	1159398	2363830	873672	411867	220853	87916	58852
55 Total receipts less total deducts..	10874268	138572	1968683	1057192	1091221	1047216	2465559	1372107	1033159	415600	215600	69358
56 Total 1120S corporation net income.	11671566	143386	1967439	1084619	1132804	1115845	2745592	1496120	1171926	462743	251617	99477
Net income (less deficit) from												
57 a trade or business.....	10832733	138572	1968683	1057192	1091006	1046431	2459238	1367329	1021091	404566	211436	67189
58 Net income.....	10934268	138572	1971890	1057192	1096470	1051902	2515151	1374019	1028539	412056	216954	71524
59 Deficit.....	101535	-	*3207	-	*5464	*5471	55913	6690	*7448	*7490	5519	4335
Portfolio income (less deficit)												
60 distributed to shareholders:.....	761111	4814	-177	19370	37052	56044	269369	118159	140302	53873	39836	22470
61 Dividend income.....	46197	*200	*1003	*39	2246	3492	19262	8093	7241	2999	1388	233
62 Interest income.....	530407	1587	9911	15964	30109	39985	163072	91170	91698	46868	24445	15599
63 Royalty income (less loss).....	*3192	-	-	-	-	-	-	*51	*1354	*1375	376	37
64 Net S-T capital gain (less loss).	19752	*2903	*1253	*-164	*1401	*-148	6422	631	4597	1524	874	460
65 Net L-T capital gain (less loss).	159041	*124	*-12343	*3532	*3122	12710	80613	18138	34300	397	12310	6140
66 Other portfolio income (net)....	2522	-	-	-	*174	*4	-	*77	*1112	*711	444	-
Real estate rental net income												
67 (less deficit).....	52314	-	*-1162	*1348	*2865	13370	6242	7688	9663	3846	-1365	9818
68 Net income.....	69635	-	*168	*1512	*6138	*15401	11680	8419	10119	4847	954	10397
69 Deficit.....	17321	-	*1330	*164	*3273	*2031	5438	*731	*456	*1000	2319	579
Net income (less deficit) from												
70 other rental activity.....	25408	-	*95	*6708	*1882	-	10741	*2944	*870	*458	1710	-
71 Net income.....	25819	-	*95	*6708	*1882	-	*11150	*2944	*871	*458	1711	-
72 Deficit.....	*410	-	-	-	-	-	*408	-	*1	-	1	-
73 Income tax, total.....	5314	-	-	-	-	-	2523	*343	1719	*400	164	165
74 Built-in gains tax.....	4694	-	-	-	-	-	2203	343	1612	265	105	165
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax....	444	-	-	-	-	-	320	-	-	124	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 50 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	54133	3097	32230	6652	4692	2797	3681	522	321	81	39	20
2 Total assets.....	31289887	-	989015	1077986	1677465	1917526	8167854	3710317	4824991	2760694	2723955	3440083
3 Cash.....	2789296	-	176384	221510	214524	266824	778901	331835	273194	131028	212133	182963
4 Notes and accounts receivable....	6230331	-	86668	141826	330799	492226	1978449	952634	953790	418154	452451	423335
5 Less: Allowance for bad debts.....	97823	-	-	*2048	*1789	*3460	28700	19443	13247	10154	6846	12137
6 Inventories.....	599245	-	*3327	*16044	*25795	*32376	184575	114067	149984	*38052	11773	23252
7 U.S. govt. obligations, total....	159485	-	-	-	-	-	*10039	*3261	*100108	*11423	24548	10106
8 Tax-exempt securities.....	100104	-	-	-	-	*5914	-	*1267	*72511	*3047	17365	-
9 Other current assets.....	1818520	-	32316	31415	134065	44657	445886	259077	276730	203803	250597	139972
10 Loans to stockholders.....	975103	-	90999	64834	37013	65935	294608	79599	69377	55920	174534	42283
11 Mortgage and real estate loans...	134621	-	-	-	-	*843	*120080	-	*4341	*3538	5819	-
12 Other investments.....	2850984	-	*32770	*30093	*111019	81949	646075	340458	440377	269891	338870	559482
13 Depreciable assets.....	27461686	-	1645537	1243240	1639388	2074093	7387186	2790538	4172349	2305547	1939116	2264692
14 Less: Accumulated depreciation	15089911	-	1236222	778788	1052183	1302416	4372496	1511342	2120432	984976	958758	772299
15 Depletable assets.....	92271	-	*16630	-	-	-	*4435	*49115	*17948	*360	3557	225
16 Less: Accumulated depletion...	*56307	-	-	-	-	-	*3360	*38200	*12625	-	1927	195
17 Land.....	811538	-	*28721	*5825	*84171	64751	236361	80589	114299	102437	42356	52028
18 Intangible assets (Amortizable)...	2234352	-	5723	85961	39401	40111	602657	270767	381290	136641	140343	531460
19 Less: Accumulated amortization	821140	-	3127	33480	30553	19294	330561	39156	204479	*28566	48660	83264
20 Other assets.....	1097531	-	109288	51556	145814	73017	213717	45250	149474	104549	126685	78180
21 Total liabilities.....	31289887	-	989015	1077986	1677465	1917526	8167854	3710317	4824991	2760694	2723955	3440083
22 Accounts payable.....	3305853	-	111201	59818	206784	203808	1046231	581399	363142	202150	237455	293856
23 Mort, notes, and bonds under 1 yr	3049483	-	78273	148955	140530	127675	1033806	289895	521697	271984	199049	237619
24 Other current liabilities.....	2264809	-	42842	58853	103610	122602	650292	242245	349294	194848	213386	286838
25 Loans from stockholders.....	1548828	-	255063	127068	163194	177148	620896	61925	81104	*35757	20324	6350
26 Mort, notes, bonds, 1 yr or more.	8894609	-	282382	400122	599073	530914	1990160	725045	1426591	925011	832433	1182878
27 Other liabilities.....	1174352	-	*1235	*39587	*-195	*71318	407597	112321	139084	34375	153805	215227
28 Net worth.....	11051953	-	218020	243583	464469	684062	2418873	1697488	1944078	1096570	1067503	1217307
29 Capital stock.....	1013701	-	147520	214345	75348	68847	232766	102381	115423	16589	33923	6559
30 Paid-in or capital surplus.....	1839984	-	145990	90237	80762	213429	422929	236097	301838	193373	69127	86200
31 Retained earnings-unappropriated	8783366	-	-74013	36108	317781	469550	1928519	1441167	1643144	906412	965520	1149180
32 Less: Cost of treasury stock...	585099	-	*1477	*97107	*9421	*67765	165341	*82157	116327	*19803	1067	24633
33 Total receipts.....	69428839	648955	6586091	6405855	5038756	4971952	20681242	7692142	7417628	3283316	3703233	2999671
34 Business receipts.....	67853189	574371	6455731	6373172	4967035	4817784	20192811	7527135	7276553	3107140	3618951	2942506
35 Interest on govt. obligations....	29639	*13	-	*368	*56	*259	*2952	*3681	13199	*938	2444	5730
36 Net gain, noncapital assets.....	519162	*45911	*45690	*20733	54556	*60924	107737	16457	38618	78760	14401	35375
37 Other receipts.....	1026849	28660	84669	11582	17109	92986	377742	144869	89259	96477	76437	16059
38 Total deductions.....	64826919	546734	6029521	5983600	4676233	4575620	19458618	7203703	6894318	3099356	3535521	2823694
39 Cost of goods sold.....	30956033	*78002	2842360	2172579	2534388	2369011	9731889	4170562	3096398	1036368	1707365	1217112
40 Compensation of officers.....	1905104	*11885	282877	167297	196018	182101	575941	183754	178837	25139	60037	41219
41 Salaries and wages.....	8049682	86223	592267	745071	547078	494378	2410179	799470	939101	562390	428857	444667
42 Repairs.....	1167010	28823	182889	103232	90788	69854	292736	63476	141940	118795	43141	31336
43 Bad debts.....	213497	*15711	*1751	*11749	6314	14336	88073	27119	15279	20481	5602	7082
44 Rent paid on business property...	2400344	17351	211356	236612	82640	53154	624630	280778	343943	204996	249756	95128
45 Taxes paid.....	2006428	44562	148065	235859	126953	151111	591570	168890	215895	103120	99624	120778
46 Interest paid.....	943866	36022	59185	45728	61702	49548	249452	64949	136233	102531	73401	65114
47 Amortization.....	206438	*4644	6263	*1598	2512	3404	67484	11730	32262	12537	41225	22780
48 Depreciation.....	2725698	27437	177333	164524	182955	196850	684119	248125	369829	231289	182584	260652
49 Depletion.....	*8831	-	-	-	-	-	-	*8831	-	-	-	-
50 Advertising.....	397815	*4799	23336	33821	13073	22865	92308	93931	47997	12537	31402	21746
51 Pension, prof sh, stock, annuity.	183222	*4737	*4676	*8265	*5453	17646	50439	25646	26575	15390	8278	16117
52 Employee benefit programs.....	670135	*11490	26041	43219	35624	38303	183749	91101	110970	53089	51322	25227
53 Net loss, noncapital assets.....	8477	-	-	-	-	*181	*4502	*3654	*72	*5	3	60
54 Other deductions.....	12984338	175048	1471122	2014046	790735	912876	3811548	961687	1238986	600689	552926	454676
55 Total receipts less total deducts..	4601920	102220	556569	422255	362523	396332	1222623	488439	523311	183960	167711	175976
56 Total 1120S corporation net income.	5807611	293431	692032	435652	398681	435175	1573065	527141	583155	407042	241085	221153
Net income (less deficit) from												
57 a trade or business.....	4572281	102207	556569	421887	362468	396073	1219672	484758	510112	183022	165267	170246
58 Net income.....	4677045	124906	556569	422421	371770	402880	1252768	485978	517955	190293	175745	175760
59 Deficit.....	104764	*22698	-	*535	*9303	*6807	33096	*1220	*7843	*7271	10478	5513
Portfolio income (less deficit)												
60 distributed to shareholders:.....	1030082	191161	85615	11491	15217	24840	295763	34587	63225	206162	70216	31805
61 Dividend income.....	31506	*117	-	*148	*72	*760	12377	1000	3196	4634	982	8220
62 Interest income.....	321621	5738	4841	9892	15011	16204	89541	32623	54007	22575	52222	18966
63 Royalty income (less loss).....	*1423	-	-	-	-	-	-	-	*1422	*1	-	-
64 Net S-T capital gain (less loss).	7851	-	*569	*1424	*-2	*361	*-367	*1577	*731	*905	1098	1553
65 Net L-T capital gain (less loss).	664017	*185303	*80205	*26	*136	*7039	191343	-614	3479	*178129	15905	3065
66 Other portfolio income (net).....	3664	*3	-	-	-	*476	*2868	*1	*390	*-84	9	-0
Real estate rental net income												
67 (less deficit).....	78198	*63	-	*2274	*6603	*5321	27865	*4193	6998	*17844	999	6037
68 Net income.....	79177	*63	-	*2274	*6603	*5321	27865	*4830	7016	*17844	1323	6037
69 Deficit.....	*980	-	-	-	-	-	-	*637	*18	-	325	-
Net income (less deficit) from												
70 other rental activity.....	127051	-	*49848	-	*14393	*8941	29766	*3602	*2819	*15	4603	13064
71 Net income.....	129443	-	*49848	-	*14393	*9116	*30144	*3602	*4195	*15	5067	13064
72 Deficit.....	*2392	-	-	-	-	*175	*378	-	*1375	-	464	-
73 Income tax, total.....	6580	-	-	-	*299	*200	*310	*134	*66	*850	4593	128
74 Built-in gains tax.....	5453	-	-	-	299	200	22	134	66	11	4593	128
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax....	839	-	-	-	-	-	-	-	-	839	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 60 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	301519	9063	130323	65751	34223	23787	29104	5256	3035	670	207	98
2 Total assets.....	248378827	-	5516547	10858379	12151692	16370985	65315399	36339347	45079167	23364543	13910891	19471877
3 Cash.....	24043983	-	1302113	1755722	1953714	2324977	6884278	2954782	3395946	1548737	743622	1180093
4 Notes and accounts receivable....	55968372	-	526121	1495559	2141974	3202251	15187944	7948596	11348503	6720209	3458066	3939149
5 Less: Allowance for bad debts.	783966	-	*4618	*1584	*951	20274	126964	82210	220712	124615	69316	128722
6 Inventories.....	91343834	-	1621487	3569241	3832728	5028113	24345617	15562749	18246885	7854653	5020137	6262222
7 U.S. govt. obligations, total....	914642	-	-	*30326	*25285	*10939	256693	*249267	152597	*35860	138589	15086
8 Tax-exempt securities.....	558498	-	-	*179	*27698	*36859	141544	*69563	91862	117465	34518	38809
9 Other current assets.....	8262489	-	161388	265329	429928	441409	1962434	1005008	1474360	1091692	608151	822789
10 Loans to stockholders.....	3230881	-	175390	250304	272290	388288	889270	352462	460893	204500	84867	152617
11 Mortgage and real estate loans...	724142	-	*14154	*47159	*36074	124431	125909	76904	67393	105717	22378	104023
12 Other investments.....	10810314	-	33022	153143	245357	567618	2504703	1217665	2100487	1232938	1085781	1669599
13 Depreciable assets.....	94921138	-	4548029	7100978	6083539	8090951	24885552	11798852	13211986	7032913	4206046	7962291
14 Less: Accumulated depreciation	54999546	-	3202509	4841897	3861724	4842704	15080607	6496524	7116328	3609432	2037378	3910442
15 Depletable assets.....	153428	-	*18034	-	*1633	*149	*3669	*2199	*26590	*59825	745	40585
16 Less: Accumulated depletion...	72055	-	-	-	*118	*136	*987	*88	*2624	*40404	432	27267
17 Land.....	5768263	-	46836	156165	251950	458982	1499353	825727	898089	652064	249009	730088
18 Intangible assets (Amortizable)...	5750157	-	416475	751654	615124	446624	1596450	562209	548285	354003	174073	285260
19 Less: Accumulated amortization	2345212	-	226016	272695	231067	152704	646264	246958	276691	131014	64107	97696
20 Other assets.....	4129466	-	86640	398796	332258	265212	886803	539143	671645	259433	256141	433394
21 Total liabilities.....	248378827	-	5516547	10858379	12151692	16370985	65315399	36339347	45079167	23364543	13910891	19471877
22 Accounts payable.....	44602943	-	707235	1599556	2238736	3398257	12135851	5335569	7723921	4782378	2621777	4059663
23 Mort, notes, and bonds under 1 yr	48742763	-	393537	739861	852333	1290853	12194199	10754890	12670896	4934091	2513706	2398397
24 Other current liabilities.....	16848028	-	382834	586607	656414	990575	3935567	2643037	3252653	1860624	1258821	1280896
25 Loans from stockholders.....	14407697	-	1569449	1977013	1479980	1553846	3639092	1375936	1738407	508511	338024	227439
26 Mort, notes, bonds, 1 yr or more.	31026601	-	774668	1643833	1869520	2538306	7935084	3704370	4272072	2780167	1774073	3734509
27 Other liabilities.....	3184963	-	3405	141636	138228	186800	966885	558103	316397	213974	151271	508985
28 Net worth.....	89565832	-	1685419	4169873	4916482	6413069	24508721	11967441	15104821	8284799	5253218	7261989
29 Capital stock.....	7830009	-	838870	944589	892909	961200	2136298	867229	610180	323557	120039	135140
30 Paid-in or capital surplus.....	9409980	-	526560	1283798	618096	1098441	2499231	1065845	1251185	498850	246206	321568
31 Retained earnings-unappropriated	76633694	-	470912	2123391	3665518	4714887	21496120	10613011	13800382	7730098	4963783	7055593
32 Less: Cost of treasury stock...	4307851	-	150923	181904	260040	361659	1622929	578644	556925	267706	76810	250312
33 Total receipts.....	908585717	4860755	37606714	50260604	47031688	59533769	245621277	135960772	161501879	73871582	51035716	51300961
34 Business receipts.....	897449739	4529276	37068922	49700978	46737352	58927794	242829361	134146602	159479089	72746674	40568669	50715022
35 Interest on govt. obligations....	101727	-	*28	-	*1492	4324	22010	8653	15747	17063	13686	18724
36 Net gain, noncapital assets.....	696829	102027	34726	38030	10713	48946	149184	115384	77798	50114	36019	33888
37 Other receipts.....	10337422	229452	503039	521596	282131	552706	2620723	1690132	1929244	1057731	417342	533326
38 Total deductions.....	878906529	4468831	34943699	47815563	44786207	57363538	238443038	132589897	157234139	71643287	39631784	49986544
39 Cost of goods sold.....	694036590	3122483	21982879	33495149	31137095	40835649	190235084	109807608	130292786	59650894	32655197	40821765
40 Compensation of officers.....	17523363	87986	1794453	1801566	1749041	1954029	4894710	1935745	1976517	761199	342145	225975
41 Salaries and wages.....	59975754	340463	2896725	3972643	4090359	5217601	16260925	7964210	9401900	4289271	2405165	3136492
42 Repairs.....	3842174	18469	281155	334301	299722	354648	1024686	475843	469190	197432	153575	233154
43 Bad debts.....	1179675	6667	11292	77695	70641	84599	335383	113810	219939	115835	45612	98201
44 Rent paid on business property...	14346966	115224	1706819	1731550	1416437	1537313	3431544	1323592	1593047	590533	411599	489307
45 Taxes paid.....	12574813	98286	919782	1064084	953982	1036451	3298273	1697395	1681387	832458	410865	581849
46 Interest paid.....	6521533	23063	150193	287957	314094	431023	1767741	1074486	1176143	561805	329572	405455
47 Amortization.....	528755	7862	29606	53954	40934	44935	142924	63265	51492	32669	21376	33368
48 Depreciation.....	7228122	45196	322023	424669	417702	576906	1844257	920172	1081789	573218	407659	614531
49 Depletion.....	*3235	-	-	*171	-	-	*335	-	-	-	-	2729
50 Advertising.....	9306948	114298	390779	579232	589844	766075	2172885	1322064	1718035	637548	490078	526111
51 Pension, prof sh, stock, annuity.	1556188	3488	55446	57329	91895	103527	497699	195247	252385	124417	74693	100063
52 Employee benefit programs.....	3547355	13468	82893	128947	148050	239669	913713	542235	672927	320513	221360	263580
53 Net loss, noncapital assets.....	37078	-	*823	*5567	*376	*2917	16806	2359	1807	3460	2087	875
54 Other deductions.....	46697979	471878	4318832	3800749	3466035	4178196	11599704	5151866	6644794	2952033	1660801	2453089
55 Total receipts less total deducts..	29679188	391923	2663015	2445040	2245481	2170231	7178239	3370876	4267740	2228295	1403932	1314417
56 Total 1120S corporation net income.	33428373	1076485	2727358	2688329	2380010	2378156	8070872	3730738	4716489	2488432	1603015	1568489
Net income (less deficit) from												
57 a trade or business.....	29577462	391923	2662987	2445040	2243989	2165907	7156229	3362222	4251993	2211233	1390246	1295692
58 Net income.....	29929404	439395	2671892	2479842	2251679	2194682	7262064	3383524	4293199	2232421	1398406	1322299
59 Deficit.....	351943	*47472	*8905	*34801	*7690	28775	105836	21302	41207	21189	8160	26607
Portfolio income (less deficit)												
60 distributed to shareholders:....	3398248	680862	58937	232135	122076	164945	787523	307705	400108	228375	192241	223341
61 Dividend income.....	143926	*1361	*1230	9224	7557	10707	44318	17676	19952	8426	7563	15912
62 Interest income.....	1427399	9045	21455	35962	43943	93796	392193	179929	284956	140518	93786	131817
63 Royalty income (less loss).....	47725	-	*9070	*101	*97	-	*8783	*19	10543	*1030	1529	16553
64 Net S-T capital gain (less loss).	74844	*9556	*304	*555	*6340	9189	14573	21202	6599	2077	1685	2764
65 Net L-T capital gain (less loss).	1696157	660819	*26879	*186244	63994	51253	326544	87538	74048	75390	87454	55995
66 Other portfolio income (net)....	8197	*81	-	*50	*144	-	*1112	*1342	*4010	*935	225	300
Real estate rental net income												
(less deficit).....	252001	*1433	*3823	*10245	4041	35005	84644	20282	47165	19777	11526	14060
67 Net income.....	278045	*1433	*3823	*10245	*4585	36892	98168	22469	51329	20538	12554	16009
69 Deficit.....	26044	-	-	-	*544	*1888	13523	2187	4164	760	1028	1950
Net income (less deficit) from												
70 other rental activity.....	200662	*2267	*1611	*908	*9905	*12299	42476	40528	17223	29047	9003	35396
71 Net income.....	205939	*2267	*1611	*908	*9905	*12299	42830	40570	20325	29080	9085	37059
72 Deficit.....	5277	-	-	-	-	-	*354	*42	*3102	*34	82	1663
73 Income tax, total.....	29959	*1518	*311	*53	*130	*9367	5925	1590	3387	4170	916	2593
74 Built-in gains tax.....	15085	667	-	-	-	9078	1486	541	347	555	428	1983
75 Total recapture taxes.....	*983	-	-	-	-	-	*983	-	-	-	-	-
76 Excess net passive income tax....	834	-	-	-	-	240	423	-	21	150	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 61 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	87533	1297	34320	13766	10162	***	14274	2378	1484	427	122	***
2 Total assets.....	117982499	-	1374820	2312359	3582226	***	31505776	16383539	22665709	14882081	8322825	***
3 Cash.....	10399572	-	403146	391485	616312	***	3398063	1373509	1424930	956728	431373	***
4 Notes and accounts receivable....	38193679	-	232474	646528	1190068	***	10768126	5321711	7718159	5114221	2479322	***
5 Less: Allowance for bad debts.....	567136	-	*4023	-	*2288	***	94060	67099	164109	97335	54480	***
6 Inventories.....	37367766	-	308044	658291	982345	***	9477539	5331292	7333869	4658215	2972041	***
7 U.S. gov't. obligations, total....	556317	-	-	*22461	*9987	***	192027	*126821	142022	*20076	26390	***
8 Tax-exempt securities.....	390440	-	-	-	-	***	112391	*59716	53530	*90553	24691	***
9 Other current assets.....	4228101	-	80112	52242	92647	***	957653	521290	879076	765095	413961	***
10 Loans to stockholders.....	1286322	-	48646	*60567	74341	***	407979	151525	238399	36509	42179	***
11 Mortgage and real estate loans....	284730	-	-	*563	*21424	***	*19454	28543	51435	*50408	7162	***
12 Other investments.....	6362179	-	*25089	*12955	63499	***	1303142	719275	1335782	878789	768464	***
13 Depreciable assets.....	37179871	-	713883	1848739	1282906	***	10370196	5496926	6383451	3811436	1855021	***
14 Less: Accumulated depreciation	22314484	-	476919	1512878	943889	***	6580326	3262533	3618971	1973410	937889	***
15 Depletable assets.....	145546	-	*18034	-	-	***	*3669	*72	*23642	*59820	583	***
16 Less: Accumulated depletion....	*68589	-	-	-	-	***	*987	*5	-	*40399	412	***
17 Land.....	1767299	-	*4883	*22038	*16019	***	511268	247056	362123	249509	98254	***
18 Intangible assets (Amortizable)..	1949267	-	16323	83380	180977	***	449104	296361	328214	239071	78861	***
19 Less: Accumulated amortization	771217	-	12687	36833	69778	***	175942	116476	174038	84639	17861	***
20 Other assets.....	1592838	-	17815	62820	67656	***	386478	155555	348196	147435	135163	***
21 Total liabilities.....	117982499	-	1374820	2312359	3582226	***	31505776	16383539	22665709	14882081	8322825	***
22 Accounts payable.....	27535993	-	187506	466516	948814	***	7770421	3549908	5211423	3447274	1631940	***
23 Mort, notes, and bonds under 1 yr	16199902	-	113479	207075	279568	***	3376398	2560534	3507366	2376130	1580580	***
24 Other current liabilities.....	7420739	-	80508	80710	161368	***	1804121	1103105	1447267	1171790	643690	***
25 Loans from stockholders.....	5943573	-	303952	421757	313469	***	2098118	584157	928583	326982	275239	***
26 Mort, notes, bonds, 1 yr or more.	11972695	-	105383	243008	389911	***	2539912	1477715	2227399	1729761	871749	***
27 Other liabilities.....	1474358	-	13565	21177	71722	***	327160	346332	212698	116653	91446	***
28 Net worth.....	47435239	-	570427	865816	1417374	***	13589646	6761787	9130973	5713492	3228180	***
29 Capital stock.....	2859945	-	185555	186492	226883	***	864883	338477	246973	260801	74898	***
30 Paid-in or capital surplus.....	3687518	-	82059	379301	113452	***	1209741	429407	476834	246124	151491	***
31 Retained earnings-unappropriated	42942523	-	311598	400291	1190305	***	12213452	6362097	8733462	5374904	3041966	***
32 Less: Cost of treasury stock....	2054747	-	*8786	*100268	113266	***	698430	368194	326297	168337	40174	***
33 Total receipts.....	405534442	1659512	10996622	10778609	15177363	***	122362731	52670286	69037507	45023924	24279805	***
34 Business receipts.....	401683058	1478798	10875611	10616611	15076145	***	121248687	52150961	68599282	44434918	24063618	***
35 Interest on gov't. obligations....	60245	-	*28	-	*352	***	14926	7253	11699	10785	10091	***
36 Net gain, noncapital assets.....	133397	*29720	*7749	*12954	*4631	***	99816	34125	24026	34665	13451	***
37 Other receipts.....	3477742	*150994	113235	149045	96235	***	999301	477946	402500	543556	192644	***
38 Total deductions.....	390626032	1490722	10024041	10199360	14390755	***	118481608	50737598	66481569	43474767	23408172	***
39 Cost of goods sold.....	320104220	1208048	7005443	7324835	10634599	***	97846303	41115744	55170787	36927035	20191144	***
40 Compensation of officers.....	8787056	*16949	627408	530909	647617	***	2953998	1065556	1145653	505843	229319	***
41 Salaries and wages.....	21851172	61771	523513	759125	1020031	***	6433776	3135834	3807065	2243604	1029330	***
42 Repairs.....	1356682	*1569	48765	64160	68771	***	402479	225708	210391	96600	62199	***
43 Bad debts.....	640634	*5017	*4785	12039	33285	***	221459	74869	114721	73784	25426	***
44 Rent paid on business property...	3729527	8298	219495	229907	260058	***	1060224	422844	589383	249957	141832	***
45 Taxes paid.....	4989610	10851	147919	199774	219847	***	1385673	921547	842186	472363	194723	***
46 Interest paid.....	2708382	5929	31573	53442	74027	***	679979	407392	555257	353938	190155	***
47 Amortization.....	178609	*141	2051	2662	11685	***	47164	26284	26525	23328	10243	***
48 Depreciation.....	2858958	12264	58396	75724	75147	***	811074	441782	482204	319474	178018	***
49 Depletion.....	*1880	-	-	-	-	***	*335	-	-	-	-	***
50 Advertising.....	1947528	2643	48768	56982	132360	***	434699	256452	408860	223128	187973	***
51 Pension, prof sh, stock, annuity.	986057	*1332	37180	24832	43817	***	354934	111769	161845	99474	46544	***
52 Employee benefit programs.....	1515556	*1645	23890	28698	58094	***	374131	222370	290592	190970	106687	***
53 Net loss, noncapital assets.....	18021	-	-	-	*24	***	12507	*199	1110	722	678	***
54 Other deductions.....	18952142	154264	1244854	836270	1111392	***	5462872	2309248	2674990	1694546	813901	***
55 Total receipts less total deducts..	14908411	168790	972581	579249	786609	***	3881123	1932688	2555938	1549157	871633	***
56 Total 1120S corporation net income.	16534192	190027	1019646	761807	804350	***	4358731	2083064	2802909	1705025	954856	***
Net income (less deficit) from												
57 a trade or business.....	14848166	168790	972553	579249	786256	***	3866196	1925434	2544239	1538372	861542	***
58 Net income.....	15029635	168790	980532	608268	787831	***	3928934	1937316	2568448	1546938	864427	***
59 Deficit.....	181469	-	*7978	*29019	*1574	***	62738	*11882	24209	8566	2886	***
Portfolio income (less deficit)												
60 distributed to shareholders.....	1455206	*21145	43771	176765	17940	***	436549	125151	210677	147235	84580	***
61 Dividend income.....	85006	*378	*748	*905	*1951	***	26762	11950	14070	6569	6119	***
62 Interest income.....	711174	*2413	7053	10616	15727	***	201362	85340	137936	77785	64569	***
63 Royalty income (less loss).....	36523	-	*9070	-	*97	***	*4548	-	*6135	*935	1288	***
64 Net S-T capital gain (less loss)..	47629	*5958	*131	*253	-	***	7199	19251	5254	1825	1310	***
65 Net L-T capital gain (less loss)..	568735	*12314	*26769	*164991	*22	***	196530	7286	43679	59787	11072	***
66 Other portfolio income (net).....	6140	*81	-	-	*144	***	*148	*1326	*3603	*333	224	***
Real estate rental net income												
67 (less deficit).....	122994	*92	*1712	*5155	*-287	***	42581	4725	30951	10068	5176	***
68 Net income.....	132710	*92	*1712	*5155	-	***	46983	5471	32166	10719	5912	***
69 Deficit.....	9717	-	-	-	*287	***	*4403	*746	1215	*651	736	***
Net income (less deficit) from												
70 other rental activity.....	107826	-	*1611	*637	*441	***	13405	*27754	17041	9350	3558	***
71 Net income.....	108000	-	*1611	*637	*441	***	13412	*27754	17092	9384	3640	***
72 Deficit.....	*174	-	-	-	-	***	*7	-	*51	*34	82	***
73 Income tax, total.....	20694	*1195	-	*53	-	***	4195	*110	1158	*2253	247	***
74 Built-in gains tax.....	12786	667	-	-	-	***	333	61	234	430	188	***
75 Total recapture taxes.....	*983	-	-	-	-	***	*983	-	-	-	-	***
76 Excess net passive income tax....	150	-	-	-	-	***	-	-	-	150	-	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 62 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	212876	7766	95195	51798	24061	14535	14761	2847	1543	***	***	***
2 Total assets.....	129649491	-	4122658	8513340	8569467	9968120	33639344	19784866	22251337	***	***	***
3 Cash.....	13585135	-	897982	1362575	1337402	1390879	3479638	1572776	1936307	***	***	***
4 Notes and accounts receivable....	17584524	-	290694	847158	951906	1170389	4389342	2560954	3618653	***	***	***
5 Less: Allowance for bad debts.....	216098	-	*595	*1584	*2663	6856	32904	15111	56603	***	***	***
6 Inventories.....	53711117	-	1312943	2910950	2850383	3135989	14783659	10184699	10822445	***	***	***
7 U.S. govt. obligations, total....	333536	-	-	*7865	*15298	*2559	*39878	*122445	*10575	***	***	***
8 Tax-exempt securities.....	168058	-	-	*179	*27698	*26110	*29153	*9847	*38332	***	***	***
9 Other current assets.....	4020611	-	81204	212569	337281	304995	1000360	482438	593895	***	***	***
10 Loans to stockholders.....	1943871	-	126744	189738	197949	240452	481291	200937	222028	***	***	***
11 Mortgage and real estate loans...	439411	-	*14154	*46596	*14651	117608	106454	48361	15958	***	***	***
12 Other investments.....	4430622	-	*7933	140188	181858	436830	1201561	486825	762948	***	***	***
13 Depreciable assets.....	57537478	-	3818560	5233426	4800633	5482913	14475840	6280455	6802669	***	***	***
14 Less: Accumulated depreciation	32598444	-	2723211	3313712	2917835	3119189	8479820	3224466	3486680	***	***	***
15 Depletable assets.....	*7882	-	-	-	*1633	*149	-	*2127	*2947	***	***	***
16 Less: Accumulated depletion...	*3466	-	-	-	*118	*136	-	*83	*2624	***	***	***
17 Land.....	3998909	-	41953	134127	235932	357415	987997	578609	534062	***	***	***
18 Intangible assets (Amortizable)..	3735619	-	399982	630824	434146	389961	1146950	239986	220072	***	***	***
19 Less: Accumulated amortization	1559620	-	213325	223536	161290	134654	470200	129538	102653	***	***	***
20 Other assets.....	2530345	-	67638	335976	264602	172705	500143	383606	319005	***	***	***
21 Total liabilities.....	129649491	-	4122658	8513340	8569467	9968120	33639344	19784866	22251337	***	***	***
22 Accounts payable.....	16847382	-	517331	1133040	1289922	1635295	4328893	1708363	2451748	***	***	***
23 Mort, notes, and bonds under 1 yr	32369611	-	280058	532785	572765	823932	8774840	8166036	9135477	***	***	***
24 Other current liabilities.....	9393512	-	302248	499597	495046	687097	2127227	1534620	1784584	***	***	***
25 Loans from stockholders.....	8386732	-	1257932	1504337	1166511	919801	1524786	791698	809824	***	***	***
26 Mort, notes, bonds, 1 yr or more.	18946844	-	661051	1400826	1479608	1950548	5392252	2186229	2004658	***	***	***
27 Other liabilities.....	1707613	-	-10160	120460	66506	152406	639725	208778	103699	***	***	***
28 Net worth.....	41997796	-	1114199	3322296	3499108	3799041	10851621	5189141	5961345	***	***	***
29 Capital stock.....	4956774	-	652507	748734	666025	563452	1269007	528214	363206	***	***	***
30 Paid-in or capital surplus.....	5680330	-	444501	904497	504644	714736	1258887	625201	774170	***	***	***
31 Retained earnings-unappropriated	33613796	-	159327	1750701	2475213	2768275	9248226	4246176	5054598	***	***	***
32 Less: Cost of treasury stock...	2253104	-	142137	81636	146774	247423	924499	210450	230629	***	***	***
33 Total receipts.....	501236797	3201242	26562238	39427034	31854325	34799246	122730560	82804927	92158744	***	***	***
34 Business receipts.....	494035039	3050477	26145458	39029407	31661206	34320518	121054072	81512073	90652821	***	***	***
35 Interest on govt. obligations....	40939	-	-	-	*1140	2979	7084	1400	3506	***	***	***
36 Net gain, noncapital assets.....	383128	*72307	*26977	25077	6083	23345	49100	81259	53757	***	***	***
37 Other receipts.....	6777691	78458	389804	372551	185896	452404	1620305	1210194	1448661	***	***	***
38 Total deductions.....	486506160	2978110	24876059	37562244	30395452	33646547	119446017	81369975	90450967	***	***	***
39 Cost of goods sold.....	372600002	1914435	14944549	26163702	20502497	22712054	91983393	68282453	74922779	***	***	***
40 Compensation of officers.....	8693617	71037	1167045	1265039	1101424	1032888	1915396	868209	827831	***	***	***
41 Salaries and wages.....	38004586	278692	2372542	3208566	3070328	3541302	9802248	4808600	5550284	***	***	***
42 Repairs.....	2479140	16899	231939	269695	230952	268629	619182	249579	257710	***	***	***
43 Bad debts.....	537230	*1650	6507	65656	37355	50337	112786	38934	105044	***	***	***
44 Rent paid on business property...	10590315	106926	1486516	1494902	1156379	1146206	2366852	896862	1003100	***	***	***
45 Taxes paid.....	7556154	87435	769583	862868	734135	700601	1907660	762513	835486	***	***	***
46 Interest paid.....	3784816	17134	118620	227698	240067	310873	1084248	663433	612157	***	***	***
47 Amortization.....	348792	*7721	27549	51293	29249	40094	102120	36172	24957	***	***	***
48 Depreciation.....	4346545	32932	262580	348192	342555	387498	1029739	476552	597559	***	***	***
49 Depletion.....	*1355	-	-	*171	-	-	-	-	-	***	***	***
50 Advertising.....	7351772	111654	341982	521212	457483	650908	1736157	1064689	1307168	***	***	***
51 Pension, prof sh, stock, annuity.	566307	*2156	18266	30912	48078	38916	140924	83462	90289	***	***	***
52 Employee benefit programs.....	2021773	11823	59003	99332	89956	143622	538545	317368	378702	***	***	***
53 Net loss, noncapital assets.....	19057	-	*823	*5567	*351	*857	4298	*2160	697	***	***	***
54 Other deductions.....	27604700	317614	3068555	2947438	2354643	2621762	6102468	2818989	3937206	***	***	***
55 Total receipts less total deducts..	14730638	223133	1686180	1864790	1458873	1152700	3284544	1434952	1707777	***	***	***
56 Total 1120S corporation net income.	16849211	886457	1703458	1924913	1575660	1292915	3697027	1644246	1909412	***	***	***
Net income (less deficit) from												
57 a trade or business.....	14689698	223133	1686180	1864790	1457733	1149721	3277460	1433552	1704271	***	***	***
58 Net income.....	14860171	270604	1687106	1870572	1463849	1172485	3320558	1442972	1721269	***	***	***
59 Deficit.....	170473	*47472	*926	*5782	*6116	*22764	43098	9420	16998	***	***	***
Portfolio income (less deficit)												
60 distributed to shareholders:....	1938651	659717	15167	54762	104136	125377	349412	182361	188745	***	***	***
61 Dividend income.....	58653	*983	*482	8319	5606	8505	17289	5726	5882	***	***	***
62 Interest income.....	712117	6631	14402	24738	28216	58884	189536	94413	146335	***	***	***
63 Royalty income (less loss).....	11203	-	-	*101	*1	-	*4235	*19	*4408	***	***	***
64 Net S-T capital gain (less loss).	27214	*3598	*172	*302	*6340	4710	7374	1951	1345	***	***	***
65 Net L-T capital gain (less loss).	1127422	*648505	*110	*21253	63973	53278	130014	80252	30369	***	***	***
66 Other portfolio income (net)....	2041	-	-	*50	-	-	*964	-	*406	***	***	***
Real estate rental net income												
(less deficit).....	128027	*1341	*2112	*5090	*4327	17097	41084	15557	16214	***	***	***
67 Net income.....	144354	*1341	*2112	*5090	*4585	17924	50204	16998	19163	***	***	***
69 Deficit.....	16327	-	-	-	*257	*827	9121	*1441	*2949	***	***	***
Net income (less deficit) from												
70 other rental activity.....	92836	*2267	-	*271	*9464	*720	29071	12774	182	***	***	***
71 Net income.....	97939	*2267	-	*271	*9464	*720	29418	12816	*3233	***	***	***
72 Deficit.....	5103	-	-	-	-	-	*347	*42	*3051	***	***	***
73 Income tax, total.....	9265	*323	*311	-	*130	*350	*1729	*1480	2229	***	***	***
74 Built-in gains tax.....	2299	-	-	-	-	60	1153	480	113	***	***	***
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	***	***	***
76 Excess net passive income tax....	684	-	-	-	-	240	423	-	21	***	***	***

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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 TOTAL 1120S 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 or more
1 Number of returns.....	1110	-	*808	*187	-	***	*69	*31	*8	***	***	-
2 Total assets.....	746837	-	*19068	*32680	-	***	*170278	*170942	*162121	***	***	-
3 Cash.....	59276	-	*985	*1661	-	***	*6577	*8497	*34708	***	***	-
4 Notes and accounts receivable....	190170	-	*2952	*1872	-	***	*30476	*65932	*11690	***	***	-
5 Less: Allowance for bad debts.....	*731	-	-	-	-	***	-	-	-	***	***	-
6 Inventories.....	264951	-	*500	-	-	***	*84418	*46759	*90572	***	***	-
7 U.S. govt. obligations, total....	*24788	-	-	-	-	***	*24788	-	-	***	***	-
8 Tax-exempt securities.....	-	-	-	-	-	***	-	-	-	***	***	-
9 Other current assets.....	13778	-	*72	*518	-	***	*4421	*1279	*1389	***	***	-
10 Loans to stockholders.....	*688	-	-	-	-	***	-	-	*466	***	***	-
11 Mortgage and real estate loans...	-	-	-	-	-	***	-	-	-	***	***	-
12 Other investments.....	*17512	-	-	-	-	***	-	*11565	*1757	***	***	-
13 Depreciable assets.....	203789	-	*15585	*18813	-	***	*39516	*21472	*25867	***	***	-
14 Less: Accumulated depreciation	86617	-	*2378	*15307	-	***	*20461	*9525	*10678	***	***	-
15 Depletable assets.....	-	-	-	-	-	***	-	-	-	***	***	-
16 Less: Accumulated depletion...	-	-	-	-	-	***	-	-	-	***	***	-
17 Land.....	*2054	-	-	-	-	***	*87	*62	*1905	***	***	-
18 Intangible assets (Amortizable)...	*65271	-	*170	*37449	-	***	*396	*25862	-	***	***	-
19 Less: Accumulated amortization	*14374	-	*5	*12327	-	***	*123	*944	-	***	***	-
20 Other assets.....	*6282	-	*1187	-	-	***	*182	*-18	*4444	***	***	-
21 Total liabilities.....	746837	-	*19068	*32680	-	***	*170278	*170942	*162121	***	***	-
22 Accounts payable.....	219567	-	*2398	-	-	***	*36536	*77298	*60750	***	***	-
23 Mort, notes, and bonds under 1 yr	*173249	-	-	-	-	***	*42961	*28321	*28052	***	***	-
24 Other current liabilities.....	33777	-	*78	-	-	***	*4218	*5312	*20802	***	***	-
25 Loans from stockholders.....	*77392	-	*7565	*50919	-	***	*16188	*80	-	***	***	-
26 Mort, notes, bonds, 1 yr or more.	*107061	-	*8234	-	-	***	*2920	*40426	*40014	***	***	-
27 Other liabilities.....	*2993	-	-	-	-	***	-	*2993	-	***	***	-
28 Net worth.....	132797	-	*794	*-18239	-	***	*67455	*16513	*12503	***	***	-
29 Capital stock.....	13290	-	*808	*9362	-	***	*2409	*538	*-0	***	***	-
30 Paid-in or capital surplus.....	*42132	-	-	-	-	***	*30603	*11237	*181	***	***	-
31 Retained earnings-unappropriated	77375	-	*-14	*-27601	-	***	*34443	*4738	*12321	***	***	-
32 Less: Cost of treasury stock...	-	-	-	-	-	***	-	-	-	***	***	-
33 Total receipts.....	1814477	-	*47853	*54960	-	***	*527986	*485560	*305627	***	***	-
34 Business receipts.....	1731642	-	*47853	*54960	-	***	*526601	*483568	*226987	***	***	-
35 Interest on govt. obligations....	*542	-	-	-	-	***	-	-	*542	***	***	-
36 Net gain, noncapital assets.....	*303	-	-	-	-	***	*268	-	*15	***	***	-
37 Other receipts.....	81989	-	-	-	-	***	*1117	*1992	*78083	***	***	-
38 Total deductions.....	1774337	-	*43599	*53959	-	***	*515414	*482324	*301603	***	***	-
39 Cost of goods sold.....	1332369	-	*32888	*6611	-	***	*405388	*409412	*199221	***	***	-
40 Compensation of officers.....	42690	-	-	*5617	-	***	*25316	*1980	*3033	***	***	-
41 Salaries and wages.....	119997	-	*670	*4953	-	***	*24901	*19776	*44552	***	***	-
42 Repairs.....	6353	-	*450	*446	-	***	*3025	*556	*1089	***	***	-
43 Bad debts.....	*1811	-	-	-	-	***	*1138	*7	*174	***	***	-
44 Rent paid on business property...	27125	-	*808	*6741	-	***	*4468	*3886	*564	***	***	-
45 Taxes paid.....	29049	-	*2279	*1441	-	***	*4940	*13334	*3715	***	***	-
46 Interest paid.....	28335	-	-	*6817	-	***	*3513	*3662	*8729	***	***	-
47 Amortization.....	*1355	-	*5	-	-	***	*10	*809	*10	***	***	-
48 Depreciation.....	22619	-	*1047	*753	-	***	*3445	*1838	*2027	***	***	-
49 Depletion.....	-	-	-	-	-	***	-	-	-	***	***	-
50 Advertising.....	7648	-	*29	*1037	-	***	*2028	*922	*2007	***	***	-
51 Pension, prof sh, stock, annuity.	*3825	-	-	*1586	-	***	*1841	*15	*251	***	***	-
52 Employee benefit programs.....	10026	-	-	*917	-	***	*1037	*2498	*3633	***	***	-
53 Net loss, noncapital assets.....	-	-	-	-	-	***	-	-	-	***	***	-
54 Other deductions.....	141137	-	*5423	*17041	-	***	*34364	*23629	*32599	***	***	-
55 Total receipts less total deducts..	40140	-	*4254	*1001	-	***	*12572	*3236	*4024	***	***	-
56 Total 1120S corporation net income.	44969	-	*4254	*1609	-	***	*15114	*3428	*4168	***	***	-
Net income (less deficit) from												
57 a trade or business.....	39598	-	*4254	*1001	-	***	*12572	*3236	*3482	***	***	-
58 Net income.....	39598	-	*4254	*1001	-	***	*12572	*3236	*3482	***	***	-
59 Deficit.....	-	-	-	-	-	***	-	-	-	***	***	-
Portfolio income (less deficit)												
60 distributed to shareholders:....	4391	-	-	*608	-	***	*1562	*192	*686	***	***	-
61 Dividend income.....	*267	-	-	-	-	***	*267	-	-	***	***	-
62 Interest income.....	*4109	-	-	*608	-	***	*1295	*176	*686	***	***	-
63 Royalty income (less loss).....	-	-	-	-	-	***	-	-	-	***	***	-
64 Net S-T capital gain (less loss).	-	-	-	-	-	***	-	-	-	***	***	-
65 Net L-T capital gain (less loss).	-	-	-	-	-	***	-	-	-	***	***	-
66 Other portfolio income (net)....	*16	-	-	-	-	***	-	*16	-	***	***	-
Real estate rental net income												
67 (less deficit).....	*980	-	-	-	-	***	*980	-	-	***	***	-
68 Net income.....	*980	-	-	-	-	***	*980	-	-	***	***	-
69 Deficit.....	-	-	-	-	-	***	-	-	-	***	***	-
Net income (less deficit) from												
70 other rental activity.....	-	-	-	-	-	***	-	-	-	***	***	-
71 Net income.....	-	-	-	-	-	***	-	-	-	***	***	-
72 Deficit.....	-	-	-	-	-	***	-	-	-	***	***	-
73 Income tax, total.....	-	-	-	-	-	***	-	-	-	***	***	-
74 Built-in gains tax.....	-	-	-	-	-	***	-	-	-	***	***	-
75 Total recapture taxes.....	-	-	-	-	-	***	-	-	-	***	***	-
76 Excess net passive income tax....	-	-	-	-	-	***	-	-	-	***	***	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 70 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	193698	8612	87440	34542	23822	18973	17417	1691	843	218	93	47
2 Total assets.....	112939971	-	2755320	5755157	8431196	13431607	33902537	11448502	12364104	7753495	6292643	10805411
3 Cash.....	10064545	-	795186	892771	1005464	1181352	3045450	899834	923332	491788	332335	497033
4 Notes and accounts receivable....	13554853	-	178681	388454	569088	912911	3202745	1604228	2043380	1304260	968363	2382743
5 Less: Allowance for bad debts.....	170239	-	*155	*465	*2878	*2928	15186	38544	38240	20523	21556	29764
6 Inventories.....	4785128	-	*4516	*67975	241308	679419	1765003	652386	248369	539582	278613	307957
7 U.S. govt. obligations, total....	2298408	-	*806	-	*25431	*14827	168768	*45888	*111855	*210166	268272	1452395
8 Tax-exempt securities.....	736582	-	*4702	*1291	*9822	*22156	115440	*98431	322939	*130456	24023	7320
9 Other current assets.....	9555945	-	174250	364569	512091	970375	2434120	897832	1285700	649795	930612	1336601
10 Loans to stockholders.....	2736380	-	218428	339848	405055	393761	549803	344778	118361	93964	24710	25372
11 Mortgage and real estate loans....	5866620	-	*55402	279811	337387	669283	1491448	476601	793814	608653	505383	648837
12 Other investments.....	18492697	-	288023	553127	965930	1175320	4637344	1767933	2576208	1998987	1703869	2825956
13 Depreciable assets.....	44299638	-	2308301	3640537	4580147	7229409	14879622	4086025	4005209	1514559	866245	1189585
14 Less: Accumulated depreciation	15575821	-	1646888	1880028	1779521	2360862	4368654	1111315	1293090	583935	234964	316565
15 Depletable assets.....	172199	-	*41800	*3133	*6313	*24465	*36045	-	*49	-	60392	-
16 Less: Accumulated depletion....	103636	-	*14398	*3133	*3059	*2751	*33715	-	*8	-	46571	-
17 Land.....	12013791	-	225189	809127	1226815	1970599	4802372	1251913	803025	399474	238812	286465
18 Intangible assets (Amortizable)...	1793025	-	158769	155114	160717	236986	560317	242386	122694	30182	25295	100565
19 Less: Accumulated amortization	755626	-	78023	65188	106411	92539	199926	110165	48765	12235	9710	32664
20 Other assets.....	3175484	-	40732	208213	277497	409823	831543	340291	389272	398318	156217	123576
21 Total liabilities.....	112939971	-	2755320	5755157	8431196	13431607	33902537	11448502	12364104	7753495	6292643	10805411
22 Accounts payable.....	7232007	-	864925	298648	281769	564505	1516777	794184	521030	431057	650262	1308851
23 Mort, notes, and bonds under 1 yr	11132919	-	481844	450289	661750	740078	2989953	1073199	1455521	1124386	807114	1348785
24 Other current liabilities.....	7933625	-	227883	247023	282409	530585	1521021	646213	1210131	529834	653149	2085377
25 Loans from stockholders.....	11201715	-	1084641	851529	1384432	2064305	3864903	752049	547916	329959	294111	23372
26 Mort, notes, bonds, 1 yr or more.	33685264	-	582926	1319821	2328532	4910586	12143218	3773872	3705773	1472321	1386275	2061939
27 Other liabilities.....	4495820	-	112577	237239	342233	376663	1211243	408918	454546	416146	274753	661501
28 Net worth.....	37258621	-	-599476	2350607	3150071	4244884	10650922	4000067	4469188	3449793	2226979	3315586
29 Capital stock.....	6843849	-	61054	759709	1082706	1142430	1880377	594497	524163	128489	160950	9474
30 Paid-in or capital surplus.....	14450602	-	724948	782422	1225422	1518022	4003204	1537025	1873082	1514379	585466	686631
31 Retained earnings-unappropriated	17422015	-	-1688256	918696	1090350	1824612	5138061	2049987	2086642	1834197	1540269	2627456
32 Less: Cost of treasury stock....	1457846	-	*197223	110220	248408	240180	370721	181442	14699	*27273	59706	7975
33 Total receipts.....	63055463	1119561	12514819	8872510	4627961	6294885	13145127	4919469	4709120	2744652	1443611	2663747
34 Business receipts.....	58279600	1012569	12164441	8603217	4384173	5761440	12012771	4414997	4165048	2257281	1169525	2334139
35 Interest on govt. obligations....	101040	*2600	*1348	*1663	*1556	*1499	20323	7967	22643	14981	10681	15778
36 Net gain, noncapital assets.....	274700	*21290	34963	*3361	*14551	*35073	55991	36494	19119	11173	41234	1450
37 Other receipts.....	4400123	83102	314067	264269	227681	496874	1056041	460012	502311	461217	222171	312380
38 Total deductions.....	53575555	866857	10413176	7982085	3832495	5274922	10940733	4204709	4067774	2376417	1315238	2301149
39 Cost of goods sold.....	18078597	*292468	2341519	2027483	1102695	1932293	4053340	1695962	1886865	1312749	422055	1011166
40 Compensation of officers.....	6121867	*19626	1507394	1427187	334162	489303	1306731	299150	284082	130401	135604	188228
41 Salaries and wages.....	8625498	*16523	1540063	1408867	695478	792723	2000134	624295	617965	333827	241972	353651
42 Repairs.....	362477	*836	74681	77412	41228	34925	58053	22485	18186	10216	7579	16875
43 Bad debts.....	299792	*635	35766	31746	12979	27807	50723	35281	53578	18383	19417	13477
44 Rent paid on business property...	1431772	*12116	415345	203245	130610	134041	274513	73341	84881	49859	20077	33744
45 Taxes paid.....	1544249	42222	273033	268601	127761	144444	348330	98030	89609	61023	29410	61785
46 Interest paid.....	1629512	7251	100151	80660	58163	253334	340884	115815	199314	115214	119635	241791
47 Amortization.....	148630	*422	5242	14829	13426	17222	29755	8747	16235	12147	1568	29038
48 Depreciation.....	649154	4794	101929	91543	58560	63305	153765	61127	46019	19789	18892	29432
49 Depletion.....	*14209	-	*1322	-	*5059	-	*7689	-	*139	-	-	-
50 Advertising.....	945604	7784	360338	86060	122208	65880	106426	74601	48554	17286	29249	27217
51 Pension, prof sh, stock, annuity.	371296	*191	121147	53032	27176	40592	76926	16179	18928	3114	3264	10747
52 Employee benefit programs.....	398069	*1874	49204	59941	45301	40927	99385	31028	29225	18404	9418	13364
53 Net loss, noncapital assets.....	24288	*1660	*4506	*9	-	*5567	*3396	*44	*1812	*4521	2773	-0
54 Other deductions.....	12930542	458455	3481537	2151472	1057688	1232559	2030684	1048624	672382	269483	257025	270633
55 Total receipts less total deducts..	9479908	252704	2101642	890425	795466	1019963	2204394	714760	641346	368235	128373	362599
56 Total 1120S corporation net income.	16330818	632042	2520278	1428683	1374488	1889019	3928465	1259636	1302328	761812	482751	751315
Net income (less deficit) from												
57 a trade or business.....	9378868	250104	2100295	888762	793910	1018464	2184071	706793	618703	353254	117692	346821
58 Net income.....	10022111	250104	2150337	928775	818708	1090876	2289222	793838	684132	407336	182711	426074
59 Deficit.....	643243	-	50042	40013	24798	72411	105151	87045	65429	54081	65019	79253
Portfolio income (less deficit)												
60 distributed to shareholders:....	3966291	79267	252377	259268	184063	369408	865305	394253	519962	318980	353018	370389
61 Dividend income.....	299086	*1233	14591	11439	9194	48341	76794	30173	19826	29478	9235	48783
62 Interest income.....	1648738	58780	81726	63396	90155	140792	422258	165259	184956	126268	121288	193860
63 Royalty income (less loss).....	43930	-	*1285	*11	-	*2393	*274	*118	*39538	*8	-8	311
64 Net S-T capital gain (less loss).	709056	*6289	77540	155980	15860	34135	80291	85278	87282	65464	48157	52780
65 Net L-T capital gain (less loss).	1170452	*12966	77015	28442	68613	99771	256451	111062	179665	90849	171064	74555
66 Other portfolio income (net)....	95029	-	*220	-	*241	*43977	29236	*2363	8695	6914	3282	101
Real estate rental net income												
67 (less deficit).....	2917855	302671	160993	279901	377516	491551	858113	159628	153140	89756	11114	33471
68 Net income.....	3057076	303038	168467	291699	390025	521402	882855	180148	161497	103832	18725	35389
69 Deficit.....	139221	*367	*7474	*11798	12510	29851	24741	20520	8356	14075	7611	1918
Net income (less deficit) from												
70 other rental activity.....	67804	-	*6614	*752	*19000	*9596	20975	*-1038	10523	*-179	927	635
71 Net income.....	77289	-	*6731	*752	*19691	*9596	22643	*2293	*13086	*641	1221	635
72 Deficit.....	9484	-	*118	-	*691	-	*1668	*3331	*2563	*820	294	-
73 Income tax, total.....	37572	*21796	*2644	*283	*1873	*29	4907	*1234	*1841	769	1228	969
74 Built-in gains tax.....	31933	21796	-	-	1657	-	3587	764	1164	769	1228	969
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax....	5620	-	2644	283	216	29	1320	452	677	-	-	-

1995 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1995 Through June 1996--
Balance Sheet, Income Statement, and Selected Items, by Industrial Division, 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

DIVISION 80 RETURNS WITH TOTAL 1120S 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 or more
1 Number of returns.....	474442	21845	334979	56052	28917	15452	14547	1710	703	160	49	28
2 Total assets.....	104933904	-	9125345	8905039	10214511	10985901	29416169	11726514	10241916	5431732	3298247	5588531
3 Cash.....	17059158	-	3016674	1998981	2288302	2169069	3887964	1457075	988877	511675	349563	390979
4 Notes and accounts receivable....	18538455	-	706537	1059453	1396214	1940523	5651650	2793918	2311550	1322920	576145	779545
5 Less: Allowance for bad debts.....	268648	-	*10157	*211	*10074	4239	125295	61294	31955	7886	5619	11916
6 Inventories.....	4101616	-	332605	330103	417583	500262	1027167	470983	647690	149815	28577	196830
7 U.S. govt. obligations, total.....	518994	-	*4523	-	*11759	*98742	246768	72583	*28760	*44848	11010	-
8 Tax-exempt securities.....	283661	-	*11129	*3895	*25860	*32787	*51293	*51604	*57802	35067	2347	11875
9 Other current assets.....	5706919	-	321455	476442	599750	570689	1424834	666339	602112	410695	329285	305318
10 Loans to stockholders.....	3962579	-	865901	698000	569929	513700	645802	201691	241765	102821	83152	39818
11 Mortgage and real estate loans....	802337	-	*26111	*39666	*96962	*213324	165333	*98903	*129206	*24236	7380	1216
12 Other investments.....	9024878	-	275107	427276	640878	671615	2587345	935759	997214	602603	643147	1243933
13 Depreciable assets.....	80819931	-	11589847	8439625	8254163	7803240	22093478	7811184	6478189	3038498	1652908	3658798
14 Less: Accumulated depreciation	45518188	-	8684080	5392856	4949123	4533168	11296093	3660402	3238766	1452639	682287	1628775
15 Depletable assets.....	40161	-	24065	*6381	-	-	*1827	*520	-	-	-	1119
16 Less: Accumulated depletion....	18566	-	8129	*6293	-	-	*3236	*232	-	-	-	423
17 Land.....	4536097	-	87515	252279	384951	525402	1626443	562336	502657	170140	142171	282202
18 Intangible assets (Amortizable)...	3625686	-	719610	621590	443350	327746	651323	232859	184168	199061	94467	151513
19 Less: Accumulated amortization	1702335	-	408347	350329	189029	116537	287331	95911	87843	48932	41531	76545
20 Other assets.....	3421170	-	254978	301038	233037	269732	1063913	188596	430490	328809	107533	243043
21 Total liabilities.....	104933904	-	9125345	8905039	10214511	10985901	29416169	11726514	10241916	5431732	3298247	5588531
22 Accounts payable.....	9130646	-	564535	419067	904488	828087	2447498	1259654	1214787	644381	406513	441637
23 Mort, notes, and bonds under 1 yr	8388796	-	838415	590029	814404	810752	2382015	946442	983492	519476	281403	223367
24 Other current liabilities.....	11427730	-	1152212	911009	944288	1137319	2974850	1521895	1228854	634102	412659	510542
25 Loans from stockholders.....	9370571	-	2279774	1486913	1095126	868959	2367667	587226	340203	249384	38246	56173
26 Mort, notes, bonds, 1 yr or more.	26569994	-	1624796	1798130	2313429	2091445	8387903	3373593	2653464	1264754	915390	2147090
27 Other liabilities.....	3449595	-	86825	277348	282072	366618	857401	364800	285687	483979	173610	271255
28 Net worth.....	36596572	-	2578789	3422544	3860704	4881820	9998835	3672905	3535429	1635656	1070425	1939465
29 Capital stock.....	4675539	-	1159618	641550	634335	528110	975137	275534	178906	185518	50027	46803
30 Paid-in or capital surplus.....	8341407	-	1208481	806394	537905	696324	2485093	1237047	781642	190306	149290	248925
31 Retained earnings-unappropriated	25652614	-	388409	2141748	2939698	3895082	7149525	2318493	2674761	1317381	897960	1929557
32 Less: Cost of treasury stock....	2072988	-	177720	167148	251235	237696	610919	158170	99881	*57548	26851	285820
33 Total receipts.....	291915487	3744763	76814446	33557172	31760797	27249451	62481167	21273251	18377481	8859676	3097720	4699563
34 Business receipts.....	284110843	3358023	75520940	32808186	30972821	26699999	60878974	20614442	17746790	8369181	2911397	4230090
35 Interest on govt. obligations....	80050	335	*703	991	11879	2529	16962	14489	10913	4463	1856	14931
36 Net gain, noncapital assets.....	853144	283790	107977	89571	37629	42731	149150	20079	63800	17373	12484	28561
37 Other receipts.....	6871450	102614	1184826	658425	738469	504192	1436080	624241	555978	468659	171984	425981
38 Total deductions.....	262953453	3092314	67373426	29850229	28644008	24458489	57578636	19733403	17186497	8035289	2780927	4220233
39 Cost of goods sold.....	85011450	1005910	14811331	7451333	9334643	7703277	20156314	9524963	9040134	4039712	954309	989524
40 Compensation of officers.....	28131937	330701	11239827	4502737	3292717	2314935	4222239	960867	635002	338547	153246	141119
41 Salaries and wages.....	53953790	456872	13193271	6769454	6005866	5873179	11895903	3755744	2824764	1535012	655482	988243
42 Repairs.....	2365660	20548	500336	282786	259696	225257	608511	182027	132807	54768	19380	79543
43 Bad debts.....	511689	*5523	43444	43429	56129	63192	138925	71977	28246	38378	12112	10334
44 Rent paid on business property....	10415186	158815	3424930	1376619	1062230	764379	2431267	392632	387481	133779	47602	235451
45 Taxes paid.....	10169421	97934	2735374	1234860	1127937	972905	2165197	625697	562056	370212	121701	155550
46 Interest paid.....	3226539	35577	303319	266065	313367	279596	982202	380874	272561	145315	67945	179718
47 Amortization.....	521664	2660	57027	61019	53938	24171	107752	65608	25081	22996	15663	85748
48 Depreciation.....	5969146	85645	773556	609576	569414	543666	1668283	576360	503482	233709	115627	289828
49 Depletion.....	*277	-	*48	-	-	*229	-	-	-	-	-	-
50 Advertising.....	3650061	39588	1127623	431685	417720	279395	753277	189749	173050	58659	28132	151184
51 Pension, prof sh, stock, annuity.	2178285	36209	880917	239409	242550	154313	278386	122874	87635	55646	27956	52389
52 Employee benefit programs.....	3011033	23752	524889	239506	390491	359673	792843	213001	238178	112269	46205	70226
53 Net loss, noncapital assets.....	19276	*573	*5870	*119	*249	*2544	5670	2966	1106	*92	5	81
54 Other deductions.....	53818040	792007	17751664	6341631	5517061	4897777	11371867	2668064	2274914	896197	515562	791296
55 Total receipts less total deducts..	28962034	652449	9441020	3706943	3116789	2790962	4902531	1539847	1190984	824386	316793	479329
56 Total 1120S corporation net income.	33255123	1585296	9625195	3961562	3395866	3079488	6141588	1803565	1561213	995780	528490	577080
Net income (less deficit) from												
57 a trade or business.....	28881984	652113	9440317	3705953	3104910	2788433	4885569	1525359	1180071	819923	314937	464399
58 Net income.....	29301934	732903	9463615	3745334	3152949	2805228	4971483	1533459	1242555	849842	335374	469192
59 Deficit.....	419950	*80790	23298	39381	48038	16794	85915	8101	62483	29919	20437	4794
Portfolio income (less deficit)												
60 distributed to shareholders:.....	3713546	920459	129522	222155	203221	197368	1016112	246018	350242	150862	196027	81560
61 Dividend income.....	115697	*519	8891	10390	15778	16388	31964	16037	6788	2884	3409	2649
62 Interest income.....	1115632	22889	77433	75069	114661	129227	293162	118665	104623	77880	33791	68233
63 Royalty income (less loss).....	163184	*223	*6079	*1335	*2619	*6	*78859	*21391	*10767	*830	40529	546
64 Net S-T capital gain (less loss).	73556	*-75990	-1496	*15988	6171	1458	40013	2422	76980	3783	677	3549
65 Net L-T capital gain (less loss).	2232173	972817	38615	119035	62260	43426	571993	87194	150824	62022	117199	6787
66 Other portfolio income (net).....	13304	-	-	*338	*1733	*6863	*121	*309	*259	*3463	421	-204
Real estate rental net income												
67 (less deficit).....	258277	*-2152	39948	2432	48384	34639	93294	16169	7172	5559	5350	7482
68 Net income.....	287605	471	43410	5977	52077	38678	98368	19016	9066	6083	6968	7490
69 Deficit.....	29327	*2623	*3462	*3544	*3693	*4040	5074	*2847	1894	*524	1618	8
Net income (less deficit) from												
70 other rental activity.....	401316	*14876	15409	*31022	39350	59048	146614	16019	23727	*19436	12175	23639
71 Net income.....	405978	*14876	15409	*31022	39350	59173	150072	*16092	*23803	*19722	12175	24285
72 Deficit.....	4662	-	-	-	-	*124	*3458	*72	*75	*287	-	646
73 Income tax, total.....	14305	-	*3061	*1750	*708	*98	*1753	*786	*4722	*519	508	400
74 Built-in gains tax.....	13672	-	3047	1750	282	98	1566	786	4722	519	504	400
75 Total recapture taxes.....	-	-	-	-	-	-	-	-	-	-	-	-
76 Excess net passive income tax....	427	-	-	-	427	-	-	-	-	-	-	-

Tax forms

Schedule A Cost of Goods Sold (See page 12 of instructions.)

1	Inventory at beginning of year	
2	Purchases	
3	Cost of labor	
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule)	
6	Total. Add lines 1 through 5	
7	Inventory at end of year	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	(48)

9a Check all methods used for valuing closing inventory:

(i) Cost as described in Regulations section 1.471-3

(ii) Lower of cost or market as described in Regulations section 1.471-4

(iii) Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation Yes No

Schedule C Dividends and Special Deductions (See page 13 of instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction	80	
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100	
9	Total. Add lines 1 through 8. See page 13 of instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))	100	
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))	100	
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up (section 78)		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		(76)
19	Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1		(75 + 76)

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2	Total compensation of officers				
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 1				

Schedule J Tax Computation (See page 14 of instructions.)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>			
	Important: Members of a controlled group, see instructions on page 14.			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
	(1) \$ _____ (2) \$ _____ (3) \$ _____			
b	Enter the corporation's share of:			
	(1) Additional 5% tax (not more than \$11,750) \$ _____			
	(2) Additional 3% tax (not more than \$100,000) \$ _____			
3	Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15). <input type="checkbox"/>	3	(79)	
4a	Foreign tax credit (attach Form 1118)	4a	(84)	
b	Possessions tax credit (attach Form 5735)	4b	(85)	
(86) c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	4c		
d	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> 3800 <input type="checkbox"/> 3468 <input type="checkbox"/> 5884 <input type="checkbox"/> 6478 <input type="checkbox"/> 6765 <input type="checkbox"/> 8586 <input type="checkbox"/> 8830 <input type="checkbox"/> 8826 <input type="checkbox"/> 8835 <input type="checkbox"/> 8844 <input type="checkbox"/> 8845 <input type="checkbox"/> 8846 <input type="checkbox"/> 8847	4d	(87)	
e	Credit for prior year minimum tax (attach Form 8827)	4e	(88)	
5	Total credits. Add lines 4a through 4e	5		
6	Subtract line 5 from line 3	6		
7	Personal holding company tax (attach Schedule PH (Form 1120))	7	(80)	
8	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	8	(81)	
9a	Alternative minimum tax (attach Form 4626)	9a	(82)	
b	Environmental tax (attach Form 4626)	9b	(83)	
10	Total tax. Add lines 6 through 9b. Enter here and on line 31, page 1	10	(89)	

Schedule K Other Information (See page 17 of instructions.)

	Yes	No		Yes	No
1	Check method of accounting: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶				
2	See page 19 of the instructions and state the principal: a Business activity code no. ▶ b Business activity ▶ c Product or service ▶				
3	Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter employer identification number and name of the parent corporation ▶				
5	Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶				
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.) If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.				
7	Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶				
8	At any time during the 1995 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶				
9	Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A				
10	Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," a Enter percentage owned ▶ b Enter owner's country ▶ c The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶				
11	Check this box if the corporation issued publicly offered debt instruments with original issue discount . . . <input type="checkbox"/> If so, the corporation may have to file Form 8281.				
12	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$				
13	If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶				
14	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>				
15	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$				

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					(3)
1	Cash			(4)	
2a	Trade notes and accounts receivable			(5)	
b	Less allowance for bad debts				(6)
3	Inventories				(7)
4	U.S. government obligations				(8)
5	Tax-exempt securities (see instructions)				(9)
6	Other current assets (attach schedule)				(10)
7	Loans to stockholders				(11)
8	Mortgage and real estate loans				(12)
9	Other investments (attach schedule)			(13)	
10a	Buildings and other depreciable assets			(14)	
b	Less accumulated depreciation			(15)	
11a	Depletable assets			(16)	
b	Less accumulated depletion				(17)
12	Land (net of any amortization)			(18)	
13a	Intangible assets (amortizable only)			(19)	
b	Less accumulated amortization				(20)
14	Other assets (attach schedule)				(2)
15	Total assets				
Liabilities and Stockholders' Equity					(22)
16	Accounts payable				(23)
17	Mortgages, notes, bonds payable in less than 1 year				(24)
18	Other current liabilities (attach schedule)				(25)
19	Loans from stockholders				(26)
20	Mortgages, notes, bonds payable in 1 year or more				(27)
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				(29)
	b Common stock				(30)
23	Paid-in or capital surplus				(31)
24	Retained earnings—Appropriated (attach schedule)				(32)
25	Retained earnings—Unappropriated				(34)
26	Less cost of treasury stock				(21)
27	Total liabilities and stockholders' equity				

Note: You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See page 18 of instructions.)

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax			Tax-exempt interest \$ (38)	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Contributions carryover \$		b	Contributions carryover \$	
c	Travel and entertainment \$				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (line 28, page 1)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
4	Add lines 1, 2, and 3		7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Department of the Treasury
Internal Revenue Service

▶ **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**
▶ **See separate instructions.**

1995

For calendar year 1995, or tax year beginning _____, 1995, and ending _____, 19

A Date of election as an S corporation	Use IRS label. Otherwise, please print or type.	Name	C Employer identification number	
		Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.)		D Date incorporated
		City or town, state, and ZIP code		E Total assets (see Specific Instructions) \$ _____

F Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return
G Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box) . . .
H Enter number of shareholders in the corporation at end of the tax year ▶

Caution: Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c	(34)	
	2 Cost of goods sold (Schedule A, line 8)					2	(39)	
	3 Gross profit. Subtract line 2 from line 1c					3		
	4 Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)					4	(36 or 53)	
	5 Other income (loss) (attach schedule)					5	(37)	
	6 Total income (loss). Combine lines 3 through 5					6		
Deductions (see page 10 of the instructions for limitations)	7 Compensation of officers					7	(40)	
	8 Salaries and wages (less employment credits)					8	(41)	
	9 Repairs and maintenance					9	(42)	
	10 Bad debts					10	(43)	
	11 Rents					11	(44)	
	12 Taxes and licenses					12	(45)	
	13 Interest					13	(46)	
	14a Depreciation (if required, attach Form 4562)		14a					
	b Depreciation claimed on Schedule A and elsewhere on return		14b					
	c Subtract line 14b from line 14a					14c	(48)	
	15 Depletion (Do not deduct oil and gas depletion.)					15	(49)	
	16 Advertising					16	(50)	
	17 Pension, profit-sharing, etc., plans					17	(51)	
	18 Employee benefit programs					18	(52)	
	19 Other deductions (attach schedule)					19	(54 + 47)	
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19					20			
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6					21	(60 or 61)		
Tax and Payments	22 Tax: a Excess net passive income tax (attach schedule)		22a	(78)				
	b Tax from Schedule D (Form 1120S) (77)		22b	(76)				
	c Add lines 22a and 22b (see page 13 of the instructions for additional taxes)					22c		
	23 Payments: a 1995 estimated tax payments and amount applied from 1994 return		23a					
	b Tax deposited with Form 7004		23b					
	c Credit for Federal tax paid on fuels (attach Form 4136)		23c					
	d Add lines 23a through 23c					23d		
	24 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>					24		
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 3 of the instructions for depositary method of payment ▶					25		
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid ▶					26		
27 Enter amount of line 26 you want: Credited to 1996 estimated tax ▶ Refunded ▶					27			

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed Preparer's social security number _____
 Firm's name (or yours if self-employed) and address _____ EIN _____ ZIP code _____

Schedule A Cost of Goods Sold (see page 14 of the instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	(39)	

9a Check all methods used for valuing closing inventory:

- (i) Cost as described in Regulations section 1.471-3
- (ii) Lower of cost or market as described in Regulations section 1.471-4
- (iii) Other (specify method used and attach explanation) ▶

b Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970). ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** | |

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No
If "Yes," attach explanation.

Schedule B Other Information

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 Refer to the list on page 24 of the instructions and state the corporation's principal: (a) Business activity ▶ (b) Product or service ▶		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned.		
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		
5 At any time during calendar year 1995, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country ▶		
6 Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation had any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926		
7 Check this box if the corporation has filed or is required to file Form 8264 , Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If so, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
9 If the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 14 of the instructions) ▶ \$		
10 Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see page 15 of the instructions) ▶ <input type="checkbox"/>		

Designation of Tax Matters Person (see page 15 of the instructions)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Name of designated TMP ▶	Identifying number of TMP ▶
Address of designated TMP ▶	

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

	(a) Pro rata share items	(b) Total amount	
Income (Loss)	1 Ordinary income (loss) from trade or business activities (page 1, line 21)	1	
	2 Net income (loss) from rental real estate activities (attach Form 8825)	2	(70 or 71)
	3a Gross income from other rental activities	3a	
	b Expenses from other rental activities (attach schedule)	3b	
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	(73 or 74)
	4 Portfolio income (loss):		
	a Interest income	4a	(64)
	b Dividend income	4b	(63)
	c Royalty income	4c	(65)
	d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	(66)
	e Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e	(67)
f Other portfolio income (loss) (attach schedule)	4f	(68)	
5 Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5		
6 Other income (loss) (attach schedule)	6		
Deductions	7 Charitable contributions (attach schedule)	7	
	8 Section 179 expense deduction (attach Form 4562)	8	
	9 Deductions related to portfolio income (loss) (itemize)	9	
	10 Other deductions (attach schedule)	10	
Investment Interest	11a Interest expense on investment debts	11a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	
	(2) Investment expenses included on line 9 above	11b(2)	
Credits	12a Credit for alcohol used as a fuel (attach Form 6478)	12a	
	b Low-income housing credit:		
	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	12b(2)	
	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	12b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e Credits related to other rental activities	12e		
13 Other credits	13		
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a	
	b Adjusted gain or loss	14b	
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
	e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15a Type of income ▶		
	b Name of foreign country or U.S. possession ▶		
	c Total gross income from sources outside the United States (attach schedule)	15c	
	d Total applicable deductions and losses (attach schedule)	15d	
	e Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
	f Reduction in taxes available for credit (attach schedule)	15f	
	g Other foreign tax information (attach schedule)	15g	
	16 Section 59(e)(2) expenditures: a Type ▶		
b Amount	16b		
17 Tax-exempt interest income	17		
18 Other tax-exempt income	18		
19 Nondeductible expenses	19		
20 Total property distributions (including cash) other than dividends reported on line 22 below	20		
21 Other items and amounts required to be reported separately to shareholders (attach schedule)			
22 Total dividend distributions paid from accumulated earnings and profits	22		
23 Income (loss) . (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23		

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				(3)
2a	Trade notes and accounts receivable			(4)	
b	Less allowance for bad debts			(5)	
3	Inventories				(6)
4	U.S. Government obligations				(7)
5	Tax-exempt securities				(8)
6	Other current assets (attach schedule)				(9)
7	Loans to shareholders				(10)
8	Mortgage and real estate loans				(11)
9	Other investments (attach schedule)				(12)
10a	Buildings and other depreciable assets			(13)	
b	Less accumulated depreciation			(14)	
11a	Depletable assets			(15)	
b	Less accumulated depletion			(16)	
12	Land (net of any amortization)				(17)
13a	Intangible assets (amortizable only)			(18)	
b	Less accumulated amortization			(19)	
14	Other assets (attach schedule)				(20)
15	Total assets				(2)
Liabilities and Shareholders' Equity					
16	Accounts payable				(22)
17	Mortgages, notes, bonds payable in less than 1 year				(23)
18	Other current liabilities (attach schedule)				(24)
19	Loans from shareholders				(25)
20	Mortgages, notes, bonds payable in 1 year or more				(26)
21	Other liabilities (attach schedule)				(27)
22	Capital stock				(29)
23	Paid-in or capital surplus				(30)
24	Retained earnings				(31)
25	Less cost of treasury stock		()		(32)
26	Total liabilities and shareholders' equity				(21)

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books		5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$ (35)	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 23). Line 4 less line 7	

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 22 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21 ()		
5	Other reductions () ()		
6	Combine lines 1 through 5		
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6		