



APPENDIX TABLE 4-14

Federal research and experimentation tax credit claims, by NAICS industry: 2001–13

(Tax credit claims in thousands of dollars and number of corporate returns claiming the R&E tax credit)

Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Tax credit claims (\$thousands)														
All industries	-	6,355,803	5,655,666	5,488,337	5,554,011	6,363,476	7,311,124	8,259,753	8,303,369	7,773,979	8,510,734	9,240,452	10,842,567	11,294,433
Manufacturing	31–33	4,208,607	3,787,025	3,797,439	3,845,792	4,529,302	5,242,803	5,685,322	5,758,082	5,394,673	5,554,490	5,932,503	6,594,799	6,832,297
Food	311	33,716	30,971	49,120	50,836	71,132	82,879	76,498	80,719	74,767	90,844	96,889	90,423	106,684
Beverage and tobacco products	312	12,115	19,204	3,114	5,129	9,952	8,971	25,197	12,844	11,471	12,401	15,069	14,823	21,113
Textile mills and textile product mills	313–14	6,315	11,105	10,160	9,024	5,722	6,025	5,123	5,249	4,919	5,986	9,381	9,976	10,923
Apparel	315	722	283	348	347	417	1,494	1,312	2,315	5,862	5,439	7,911	9,506	7,390
Leather and allied products	316	750	898	1,583	1,807	1,805	1,455	1,272	1,478	1,199	1,313	1,618	1,966	2,281
Wood products	321	1,974	2,073	1,735	1,736	2,163	7,113	7,997	5,016	4,814	5,947	4,079	5,947	7,280
Paper manufacturing	322	54,452	59,862	66,653	52,836	47,380	50,317	65,636	64,226	62,408	75,370	81,405	80,827	86,658
Printing and related support activities	323	5,011	4,427	2,274	2,639	2,484	3,727	2,549	4,417	5,746	6,618	7,491	7,784	9,834
Petroleum and coal products	324	34,959	36,257	39,400	21,545	28,506	25,700	92,216	99,858	160,916	114,821	98,538	79,971	81,783
Chemicals	325	999,405	949,115	1,001,644	989,278	1,147,292	1,136,754	1,492,231	1,489,383	1,439,465	1,344,341	1,305,939	1,416,598	1,507,507
Plastic and rubber products	326	18,884	24,218	21,245	22,596	24,796	23,517	30,419	31,366	27,751	33,588	36,566	55,538	64,530
Nonmetallic mineral products	327	9,735	9,516	9,670	8,587	9,770	9,051	10,285	12,283	17,022	23,802	29,616	36,037	25,220
Primary metals	331	6,010	8,096	8,077	7,756	10,282	19,989	36,863	32,098	24,947	35,312	43,194	55,332	63,233



Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Fabricated metal products	332	24,243	27,912	59,387	66,597	66,794	72,969	83,261	74,863	65,946	80,987	78,907	98,073	99,027
Machinery	333	154,210	148,668	134,808	182,417	194,382	662,624	292,349	339,851	275,046	328,412	428,932	469,030	424,007
Computer and electronic products	334	1,677,194	1,152,788	1,168,467	1,490,633	1,647,471	1,746,744	1,889,734	1,812,225	1,584,938	1,829,303	2,024,684	2,169,806	2,058,428
Electrical equipment, appliances, and components	335	180,985	163,536	117,260	122,723	188,450	229,079	168,715	217,724	254,081	260,361	298,392	281,109	334,405
Transportation equipment	336	785,699	957,277	896,992	581,824	825,671	906,354	1,107,105	1,180,968	1,071,484	1,009,000	1,091,982	1,419,703	1,638,899
Furniture and related products	337	8,899	10,374	6,610	10,788	18,593	19,622	14,705	11,240	10,178	9,830	10,275	13,857	14,588
Miscellaneous manufacturing	339	193,330	170,444	198,891	216,693	226,240	228,420	281,857	279,958	291,715	282,906	261,637	278,494	268,509
Nonmanufacturing	-	2,147,197	1,868,640	1,690,897	1,708,219	1,834,176	2,068,322	2,574,431	2,545,288	2,379,306	2,956,242	3,307,949	4,247,768	4,462,137
Agriculture, forestry, fishing, and hunting	11	3,024	3,491	4,499	4,220	4,183	4,205	3,934	5,054	7,072	8,476	7,327	8,239	9,605
Mining	21	9,669	7,199	18,137	6,937	5,408	13,583	29,589	29,997	19,841	42,318	49,429	79,614	77,885
Utilities	22	8,546	6,307	4,496	10,241	20,454	32,508	54,410	48,855	52,168	45,659	55,251	51,640	69,471
Construction	23	9,360	11,060	11,002	4,884	3,424	7,353	15,000	10,278	11,060	11,675	18,567	24,074	28,241
Wholesale and retail trade	42, 44, 45	186,162	193,814	198,050	211,484	235,402	284,845	387,167	430,098	424,531	653,580	705,475	769,282	880,115
Transportation and warehousing	48, 49	16,186	13,722	12,681	11,515	9,040	8,473	12,334	10,593	10,838	14,757	18,175	20,444	24,539
Information	51	1,001,296	801,073	633,275	599,795	636,462	733,840	912,435	944,284	854,675	1,013,552	1,174,650	1,747,717	1,856,736
Finance and insurance	52	122,507	94,347	96,757	111,678	124,607	131,405	157,050	142,599	149,219	203,688	182,006	226,544	228,291
Real estate, rental, and leasing	53	3,518	1,903	2,750	1,120	4,445	5,666	7,819	7,453	10,312	18,577	27,423	28,087	35,832
Professional, scientific, and technical services	54	649,801	576,581	549,141	609,019	651,093	725,855	853,119	787,671	733,531	797,473	883,569	1,126,862	1,064,608
Management of companies and enterprises	55	82,295	100,337	94,894	92,007	94,833	76,846	90,557	62,091	47,877	82,301	115,558	85,180	109,077



Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Administrative/ support and waste management services	56	26,060	25,914	30,788	18,956	11,859	12,405	13,291	22,373	26,847	32,844	37,427	44,822	33,349
Other services	61, 62, 71, 72, 81	28,773	32,892	34,427	26,363	32,966	31,338	37,728	43,942	31,335	31,342	33,092	35,263	44,388
Number of corporate returns claiming the R&E tax credit														
All industries	na	10,389	10,254	10,369	10,244	11,290	10,788	12,548	12,736	12,359	12,941	14,672	15,873	16,624
Manufacturing	31-33	4,766	4,750	4,623	4,686	4,921	5,106	5,636	5,420	5,197	5,808	6,165	6,219	6,241
Food	311	132	135	121	135	162	132	166	163	171	279	228	235	234
Beverage and tobacco products	312	10	10	10	10	10	8	12	18	17	18	23	27	22
Textile mills and textile product mills	313-14	19	17	21	23	15	15	17	22	17	44	22	51	39
Apparel	315	8	8	10	8	9	47	44	55	25	16	25	27	21
Leather and allied products	316	4	5	8	7	6	5	4	6	7	5	6	7	7
Wood products	321	31	23	16	14	15	45	40	14	14	33	32	56	51
Paper manufacturing	322	31	34	32	28	38	51	58	58	58	82	101	78	85
Printing and related support activities	323	47	63	54	57	65	64	39	38	55	74	74	44	45
Petroleum and coal products	324	30	28	29	27	19	21	33	40	43	47	46	54	54
Chemicals	325	650	634	593	600	536	648	700	701	715	722	729	703	812
Plastic and rubber products	326	118	97	116	123	168	189	183	202	233	259	317	278	243
Nonmetallic mineral products	327	27	29	42	39	58	49	54	70	59	60	68	73	74
Primary metals	331	43	43	44	37	78	79	101	116	103	125	123	144	151
Fabricated metal products	332	260	220	273	287	338	336	462	457	450	504	517	620	556



Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Machinery	333	425	388	344	505	474	501	591	651	640	789	801	886	882
Computer and electronic products	334	1,604	1,663	1,565	1,429	1,343	1,266	1,394	1,319	1,178	1,204	1,296	1,179	1,230
Electrical equipment, appliances, and components	335	411	536	516	497	768	622	726	555	494	533	523	660	590
Transportation equipment	336	186	191	201	192	242	269	289	291	315	362	360	372	390
Furniture and related products	337	32	60	20	21	39	74	78	70	42	27	53	68	56
Miscellaneous manufacturing	339	699	566	608	645	538	685	646	575	560	626	826	660	698
Nonmanufacturing	-	5,622	5,504	5,746	5,558	6,370	5,682	6,912	7,316	7,162	7,133	8,505	9,654	10,383
Agriculture, forestry, fishing, and hunting	11	35	51	60	40	61	72	100	83	81	34	39	59	92
Mining	21	44	20	21	22	19	17	36	36	41	45	50	81	70
Utilities	22	23	18	18	17	37	47	78	129	81	62	89	67	70
Construction	23	15	31	20	21	18	29	59	56	124	96	174	240	341
Wholesale and retail trade	42, 44, 45	693	616	594	812	718	832	829	865	1,003	947	1,287	1,071	1,100
Transportation and warehousing	48, 49	19	17	17	23	43	39	33	58	56	40	81	58	77
Information	51	1,502	1,242	1,149	977	1,076	1,025	1,257	1,132	887	978	1,229	1,583	1,623
Finance and insurance	52	106	191	196	142	143	174	182	237	293	275	303	304	274
Real estate, rental, and leasing	53	18	17	10	8	14	15	45	30	57	75	60	82	68
Professional, scientific, and technical services	54	2,887	2,900	3,446	3,304	3,335	2,961	3,699	3,932	3,913	3,900	4,429	5,280	5,694
Management of companies and enterprises	55	52	55	50	70	326	137	178	276	242	268	366	403	346
Administrative/ support and waste management services	56	47	31	82	23	420	183	197	288	252	270	226	148	319



Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Other services	61, 62, 71, 72, 81	181	315	83	99	160	151	220	194	132	143	172	278	309

NAICS = North American Industry Classification System; R&E = research and experimentation.

**Note(s)**

Estimates are based on a stratified probability sample of unaudited active returns and are subject to sampling and nonsampling errors. Data are for tax years, which cover accounting periods ending any month between July of the calendar year of reference through June of the following calendar year. Data include returns of active corporations, other than forms 1120S (S corporations), 1120-REIT (Real Estate Investment Trusts), and 1120-RIC (Regulated Investment Companies). Active returns are corporate returns reporting any income or deduction items, including tax-exempt interest.

**Source(s)**

Internal Revenue Service Statistics of Income, <https://www.irs.gov/uac/SOI-Tax-Stats-Corporation-Research-Credit>, accessed 22 December 2016.

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