

Appendix table 4-21

Federal research and experimentation tax credit claims, by NAICS industry: 2001–09

(Thousands of current U.S. dollars)

Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009
All industries	na	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
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
Food	311	33,716	30,971	49,120	50,836	71,132	82,879	76,498	80,719	74,767
Beverage and tobacco products	312	12,115	19,204	3,114	5,129	9,952	8,971	25,197	12,844	11,471
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
Apparel	315	722	283	348	347	417	1,494	1,312	2,315	5,862
Leather and allied products	316	750	898	1,583	1,807	1,805	1,455	1,272	1,478	1,199
Wood products	321	1,974	2,073	1,735	1,736	2,163	7,113	7,997	5,016	4,814
Paper manufacturing	322	54,452	59,862	66,653	52,836	47,380	50,317	65,636	64,226	62,408
Printing and related support activities	323	5,011	4,427	2,274	2,639	2,484	3,727	2,549	4,417	5,746
Petroleum and coal products	324	34,959	36,257	39,400	21,545	28,506	25,700	92,216	99,858	160,916
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
Plastic and rubber products	326	18,884	24,218	21,245	22,596	24,796	23,517	30,419	31,366	27,751
Nonmetallic mineral products	327	9,735	9,516	9,670	8,587	9,770	9,051	10,285	12,283	17,022
Primary metals	331	6,010	8,096	8,077	7,756	10,282	19,989	36,863	32,098	24,947
Fabricated metal products	332	24,243	27,912	59,387	66,597	66,794	72,969	83,261	74,863	65,946
Machinery	333	154,210	148,668	134,808	182,417	194,382	662,624	292,349	339,851	275,046
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
Electrical equipment, appliances, and components	335	180,985	163,536	117,260	122,723	188,450	229,079	168,715	217,724	254,081
Transportation equipment	336	785,699	957,277	896,992	581,824	825,671	906,354	1,107,105	1,180,968	1,071,484
Furniture and related products	337	8,899	10,374	6,610	10,788	18,593	19,622	14,705	11,240	10,178
Miscellaneous manufacturing	339	193,330	170,444	198,891	216,693	226,240	228,420	281,857	279,958	291,715
Nonmanufacturing	na	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
Agriculture, forestry, fishing, and hunting	11	3,024	3,491	4,499	4,220	4,183	4,205	3,934	5,054	7,072
Mining	21	9,669	7,199	18,137	6,937	5,408	13,583	29,589	29,997	19,841
Utilities	22	8,546	6,307	4,496	10,241	20,454	32,508	54,410	48,855	52,168
Construction	23	9,360	11,060	11,002	4,884	3,424	7,353	15,000	10,278	11,060
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
Transportation and warehousing	48, 49	16,186	13,722	12,681	11,515	9,040	8,473	12,334	10,593	10,838
Information	51	1,001,296	801,073	633,275	599,795	636,462	733,840	912,435	944,284	854,675
Finance and insurance	52	122,507	94,347	96,757	111,678	124,607	131,405	157,050	142,599	149,219
Real estate, rental, and leasing	53	3,518	1,903	2,750	1,120	4,445	5,666	7,819	7,453	10,312
Professional, scientific, and technical services	54	649,801	576,581	549,141	609,019	651,093	725,855	853,119	787,671	733,531
Management of companies and enterprises	55	82,295	100,337	94,894	92,007	94,833	76,846	90,557	62,091	47,877

Appendix table 4-21

Federal research and experimentation tax credit claims, by NAICS industry: 2001–09

(Thousands of current U.S. dollars)

Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009
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
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

NAICS = North American Industry Classification System.

NOTES: 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: Internal Revenue Service Statistics of Income, <http://www.irs.gov/uac/SOI-Tax-Stats-Corporation-Research-Credit>, accessed 29 January, 2013.

Science and Engineering Indicators 2014