

Appendix table 4-22

**Corporate tax returns claiming the federal research and experimentation tax credit, by NAICS industry: 2001–09**

(Number)

Industry	NAICS code	2001	2002	2003	2004	2005	2006	2007	2008	2009
All industries	na	10,389	10,254	10,369	10,244	11,290	10,788	12,548	12,736	12,359
Manufacturing	31–33	4,766	4,750	4,623	4,686	4,921	5,106	5,636	5,420	5,197
Food	311	132	135	121	135	162	132	166	163	171
Beverage and tobacco products	312	10	10	10	10	10	8	12	18	17
Textile mills and textile product mills	313–14	19	17	21	23	15	15	17	22	17
Apparel	315	8	8	10	8	9	47	44	55	25
Leather and allied products	316	4	5	8	7	6	5	4	6	7
Wood products	321	31	23	16	14	15	45	40	14	14
Paper manufacturing	322	31	34	32	28	38	51	58	58	58
Printing and related support activities	323	47	63	54	57	65	64	39	38	55
Petroleum and coal products	324	30	28	29	27	19	21	33	40	43
Chemicals	325	650	634	593	600	536	648	700	701	715
Plastic and rubber products	326	118	97	116	123	168	189	183	202	233
Nonmetallic mineral products	327	27	29	42	39	58	49	54	70	59
Primary metals	331	43	43	44	37	78	79	101	116	103
Fabricated metal products	332	260	220	273	287	338	336	462	457	450
Machinery	333	425	388	344	505	474	501	591	651	640
Computer and electronic products	334	1,604	1,663	1,565	1,429	1,343	1,266	1,394	1,319	1,178
Electrical equipment, appliances, and components	335	411	536	516	497	768	622	726	555	494
Transportation equipment	336	186	191	201	192	242	269	289	291	315
Furniture and related products	337	32	60	20	21	39	74	78	70	42
Miscellaneous manufacturing	339	699	566	608	645	538	685	646	575	560
Nonmanufacturing	na	5,622	5,504	5,746	5,558	6,370	5,682	6,912	7,316	7,162
Agriculture, forestry, fishing, and hunting	11	35	51	60	40	61	72	100	83	81
Mining	21	44	20	21	22	19	17	36	36	41
Utilities	22	23	18	18	17	37	47	78	129	81
Construction	23	15	31	20	21	18	29	59	56	124
Wholesale and retail trade	42, 44, 45	693	616	594	812	718	832	829	865	1,003
Transportation and warehousing	48, 49	19	17	17	23	43	39	33	58	56
Information	51	1,502	1,242	1,149	977	1,076	1,025	1,257	1,132	887
Finance and insurance	52	106	191	196	142	143	174	182	237	293
Real estate, rental, and leasing	53	18	17	10	8	14	15	45	30	57
Professional, scientific, and technical services	54	2,887	2,900	3,446	3,304	3,335	2,961	3,699	3,932	3,913

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Management of companies and enterprises	55	52	55	50	70	326	137	178	276	242
Administrative/support and waste management services	56	47	31	82	23	420	183	197	288	252
Other services	61, 62, 71, 72, 81	181	315	83	99	160	151	220	194	132

na = not applicable.

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.

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