

**Supplemental and Other Accompanying  
Information**

**Internal Revenue Service  
Other Accompanying Information - Unaudited  
For the Fiscal Year Ended September 30, 1999**

(All figures are estimates based on samples provided by the Statistics of Income office)

<b>Corporation Income Tax Returns (Tax Year 1996 Data)</b>						
	Size of Total Assets (in thousands)					
	<b>Under \$1,000</b>	\$1,000 under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	Greater than \$250,000
Total returns	4,193,284	370,870	42,931	8,475	7,597	8,212
<b>Total receipts</b>	\$2,103,706,356	\$2,204,250,957	\$1,357,281,371	\$505,390,049	\$741,012,445	\$8,614,076,827
Taxable income	\$23,987,260	\$26,223,912	\$25,840,044	\$16,289,230	\$28,886,085	\$518,613,373
Total tax	\$5,608,382	\$8,095,501	\$8,419,769	\$5,242,027	\$9,018,812	\$134,236,455
Tax burden – % of gross total receipts	0.27%	0.37%	0.62%	1.04%	1.22%	1.56%
Average Tax per Return	\$1,337	\$21,828	\$196,123	\$618,528	\$1,187,154	\$16,346,378
<u>Deductions on Taxable Income</u>						
Net operating loss	\$10,169,327	\$5,567,341	\$4,418,220	\$2,549,565	\$4,173,461	\$28,216,598
Dividends received	404,682	537,323	638,157	397,935	851,843	16,896,991
Public utility dividends paid	5	-	-	-	2	70,569
Total Deductions	\$2,064,464,946	\$2,163,334,835	\$1,326,173,989	\$486,653,358	\$703,438,348	\$7,984,023,542
Total Expenditures – Deductions	\$5,503,766	\$7,945,229	\$8,226,797	\$5,047,685	\$8,561,500	\$124,418,089
<u>Credits against Tax Liability</u>						
Foreign tax credit	\$136,625	\$24,948	\$135,510	\$184,920	\$598,113	\$39,163,635
U.S. possessions tax credit	5,568	33,774	157,970	201,573	308,939	2,351,476
Non conventional source fuel credit	14,532	3,050	8,603	4,317	9,681	847,192
General business credit	188,888	79,870	107,354	70,153	132,786	3,648,978
Other credits	52,564	143,144	149,843	80,464	137,726	4,109,458
Total Credits	\$398,177	\$284,786	\$559,280	\$541,427	\$1,188,245	\$50,120,739
Total Expenditures - Corporation	\$5,901,943	\$8,230,015	\$8,786,077	\$5,589,112	\$9,749,745	\$174,538,828