

**TABLE C-3A**  
**C CORPORATIONS: SOURCES OF INCOME**

Income Source	2013		2014		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
<b>Gross Receipts</b>	242,468	\$75,778,878,566	238,577	\$74,329,332,781	-1.9
<i>Less</i> Cost of Goods Sold	134,912	70,932,203,848	132,616	68,838,321,101	-3.0
<b>Gross Profit</b>	241,115	\$4,846,674,718	237,865	\$5,491,011,680	13.3
Dividends	15,193	426,378,495	19,174	535,319,011	25.6
Interest on Obligations	1,796	10,546,345	2,418	20,264,988	92.2
Other Interest	87,896	504,084,084	92,619	583,402,727	15.7
Gross Rents	13,480	138,039,887	15,608	139,654,000	1.2
Gross Royalties	4,784	182,731,200	4,003	175,533,133	-3.9
Capital Gain (Loss)	9,684	97,774,524	10,296	106,821,516	9.3
Ordinary Gain (Loss)	35,716	62,183,853	37,039	35,362,262	-43.1
Other Income	80,116	961,724,549	88,814	1,132,493,873	17.8
Miscellaneous	110	17,116,278	1,281	20,161,562	17.8
<b>Total Income</b>	<b>268,471</b>	<b>\$7,247,253,933</b>	<b>270,850</b>	<b>\$8,240,024,752</b>	13.7

**TABLE C-3B**  
**S CORPORATIONS: SOURCES OF INCOME**

Income Source	2013		2014		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
<b>Gross Receipts</b>	414,016	\$1,731,993,432	439,204	\$2,103,675,695	21.5
<i>Less</i> Cost of Goods Sold	212,363	1,085,882,028	240,188	1,379,201,008	27.0
<b>Gross Profit</b>	414,329	\$646,111,405	439,461	\$724,474,685	12.1
Dividends	13,401	3,143,227	16,135	3,934,455	25.2
Interest on Obligations	97,325	3,338,995	107,777	3,108,862	-6.9
Gross Royalties	2,439	647,104	3,570	956,986	47.9
Ordinary Gain (Loss)	18,585	3,949,752	22,657	6,538,501	65.5
Net Gain (Loss)	38,028	14,025,300	43,214	31,087,677	121.7
Other Income	119,023	77,855,555	126,010	53,358,364	-31.5
Net Income from Rental Real Estate	23,822	1,698,148	31,296	2,180,337	28.4
Net Income from Other Rental Activity	2,412	162,412	1,959	237,300	46.1
Other Portfolio Income	1,842	52,624	2,943	156,389	197.2
Miscellaneous	157	34,988	48	10,056	-71.3
<b>Total Income</b>	<b>429,222</b>	<b>\$726,627,346</b>	<b>458,849</b>	<b>\$782,178,249</b>	7.6