

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Tax Years 2013 - 2014

ALL CORPORATIONS

Deduction Type	2013		2014		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	409,783	\$158,755,794	408,031	\$171,938,661	8.3
Salaries and Wages	370,008	1,805,934,449	405,992	2,074,694,681	14.9
Repairs	374,141	94,497,009	395,241	117,808,807	24.7
Bad Debts	69,025	89,986,052	72,778	81,611,809	-9.3
Rents	474,180	229,678,963	493,811	254,797,537	10.9
Taxes	698,329	265,051,599	722,609	288,705,359	8.9
Interest	308,277	495,412,686	317,793	570,169,523	15.1
Contributions	169,233	16,058,023	183,714	17,432,555	8.6
Depreciation/Amortization	441,087	400,644,571	454,963	426,849,088	6.5
Depletion	1,098	10,713,673	2,326	10,024,138	-6.4
Advertising	368,569	216,048,461	386,799	219,921,815	1.8
Pension/Profit Sharing Plans	124,791	92,812,736	112,490	105,048,544	13.2
Employee Benefit Plans	186,446	207,391,851	196,676	245,204,128	18.2
Other Deductions	731,222	2,584,494,522	761,682	2,887,970,271	11.7
Recovery Property	94,815	1,054,271	102,338	1,069,381	1.4
Portfolio Income	5,841	370,139	6,807	290,164	-21.6
Interest on Investment Debts	2,495	699,703	4,826	773,591	10.6
Miscellaneous Deductions	4,254	-\$24,050,776	5,294	-\$5,750,068	76.1
Total Deductions	753,548	\$6,670,103,306	781,090	\$7,494,216,438	12.4