

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2013		2014		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	144,628	\$109,695,666	135,067	\$121,277,529	10.6
Salaries and Wages	144,206	1,611,138,199	150,892	1,859,757,952	15.4
Repairs	143,268	87,802,740	136,235	106,235,393	21.0
Bad Debts	34,214	83,308,839	36,786	79,324,441	-4.8
Rents	175,576	197,673,137	179,885	210,028,010	6.3
Taxes	269,035	238,547,728	261,958	259,990,329	9.0
Interest	119,947	481,807,916	118,482	557,822,974	15.8
Contributions	37,945	13,162,645	36,835	14,649,797	11.3
Depreciation/Amortization	170,980	384,332,548	172,962	403,538,802	5.0
Depletion	1,043	10,695,321	914	10,011,133	-6.4
Advertising	130,795	201,912,459	129,135	205,725,196	1.9
Pension/Profit Sharing Plans	46,831	84,540,908	43,743	96,113,616	13.7
Employee Benefit Plans	86,438	194,476,876	90,002	221,497,410	13.9
Other Deductions	281,531	2,374,375,965	282,114	2,656,900,326	11.9
Miscellaneous Deductions	969	-24,127,838	4,689	-5,750,419	76.2
Total Deductions	290,099	\$6,075,344,049	291,718	\$6,823,540,809	12.3

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2013		2014		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	265,155	\$49,060,128	272,965	\$50,661,132	3.3
Salaries and Wages	225,802	194,796,250	255,100	214,936,728	10.3
Repairs	230,873	6,694,269	259,006	11,573,414	72.9
Bad Debts	34,811	6,677,213	35,992	2,287,368	-65.7
Rents	298,605	32,005,826	313,926	44,769,527	39.9
Taxes	429,293	26,503,871	460,651	28,715,030	8.3
Interest	188,331	13,604,770	199,311	12,346,548	-9.2
Contributions	131,288	2,895,378	146,879	2,782,758	-3.9
Depreciation/Amortization	270,108	16,312,023	282,002	23,310,287	42.9
Depletion	55	18,352	1,412	13,006	-29.1
Advertising	237,774	14,136,002	257,664	14,196,618	0.4
Pension/Profit Sharing Plans	77,960	8,271,828	68,747	8,934,928	8.0
Employee Benefit Plans	100,008	12,914,975	106,673	23,706,718	83.6
Other Deductions	449,691	210,118,557	479,568	231,069,944	10.0
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	3,285	77,062	605	351	-99.5
Total Deductions	463,448	\$594,759,257	489,373	\$670,675,629	12.8