

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2008		2009		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	161,228	\$ 111,529,004	148,944	\$ 85,784,731	-23.1
Salaries and Wages	166,410	1,606,652,210	153,250	1,352,626,989	-15.8
Repairs	170,796	90,644,024	152,456	81,410,174	-10.2
Bad Debts	42,792	202,268,112	39,810	265,070,968	31.0
Rents	207,844	224,164,246	179,283	197,766,972	-11.8
Taxes	294,314	225,632,697	265,168	201,786,378	-10.6
Interest	149,472	1,183,488,346	126,362	727,328,342	-38.5
Contributions	50,530	10,405,728	37,260	10,963,399	5.4
Depreciation/Amortization	215,596	387,015,408	203,380	385,615,721	-0.4
Depletion	924	10,817,896	1,239	5,851,416	-45.9
Advertising	149,869	186,846,692	140,713	163,020,966	-12.8
Pension/Profit Sharing Plans	60,115	84,422,591	50,254	93,652,166	10.9
Employee Benefit Plans	104,247	188,338,104	92,590	178,692,500	-5.1
Other Deductions	307,043	2,432,677,833	280,123	2,101,513,620	-13.6
Miscellaneous Deductions	1,138	-9,865,076	568	2,821,529	128.6
Total Deductions	316,255	\$ 6,958,912,478	290,879	\$ 5,870,835,643	-15.6

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2008		2009		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	203,089	\$ 41,779,499	211,763	\$ 49,571,177	18.6
Salaries and Wages	180,790	150,057,734	183,233	294,399,510	96.2
Repairs	197,769	6,506,326	199,052	5,597,020	-14.0
Bad Debts	37,500	3,272,875	35,554	3,664,161	12.0
Rents	236,145	31,031,767	248,310	28,743,302	-7.4
Taxes	352,385	21,414,106	368,426	30,280,781	41.4
Interest	175,642	16,180,066	172,414	12,872,453	-20.4
Contributions	110,055	1,343,186	116,171	1,250,873	-6.9
Depreciation/Amortization	240,603	21,191,471	247,612	14,739,466	-30.4
Depletion	598	43,376	834	21,103	-51.3
Advertising	198,756	12,398,415	202,565	11,669,862	-5.9
Pension/Profit Sharing Plans	60,411	7,096,214	56,185	5,638,451	-20.5
Employee Benefit Plans	78,101	12,566,172	81,269	17,388,953	38.4
Other Deductions	363,162	172,957,651	386,433	157,974,525	-8.7
Recovery Property	83,435	863,436	74,516	758,432	-12.2
Portfolio Income	1,915	624,859	5,284	213,942	-65.8
Interest on Investment Debts	2,812	787,850	5,688	531,744	-32.5
Miscellaneous Deductions	2,671	396,091	4,232	257,270	-35.0
Total Deductions	371,446	\$ 499,671,594	401,596	\$ 635,809,191	27.2