

TABLE C-4A
C CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2009		2010		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	148,944	\$ 85,784,731	147,191	\$ 103,907,045	21.1
Salaries and Wages	153,250	1,352,626,989	151,354	1,493,627,645	10.4
Repairs	152,456	81,410,174	145,856	85,667,385	5.2
Bad Debts	39,810	265,070,968	44,137	203,948,994	-23.1
Rents	179,283	197,766,972	185,462	220,564,284	11.5
Taxes	265,168	201,786,378	262,753	223,750,567	10.9
Interest	126,362	727,328,342	133,491	609,778,741	-16.2
Contributions	37,260	10,963,399	40,295	15,703,312	43.2
Depreciation/Amortization	203,380	385,615,721	186,903	400,076,809	3.8
Depletion	1,239	5,851,416	725	7,985,207	36.5
Advertising	140,713	163,020,966	129,600	178,628,671	9.6
Pension/Profit Sharing Plans	50,254	93,652,166	51,227	101,890,869	8.8
Employee Benefit Plans	92,590	178,692,500	92,730	182,841,463	2.3
Other Deductions	280,123	2,101,513,620	281,673	2,283,255,671	8.6
Miscellaneous Deductions	568	2,821,529	1,466	3,423,264	21.3
Total Deductions	290,879	\$ 5,870,835,643	288,769	\$ 6,138,962,673	4.6

TABLE C-4B
S CORPORATIONS: DEDUCTIONS BY TYPE

Deduction Type	2009		2010		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	211,763	\$ 49,571,177	221,975	\$ 39,019,965	-21.3
Salaries and Wages	183,233	294,399,510	189,106	156,813,897	-46.7
Repairs	199,052	5,597,020	209,508	5,571,543	-0.5
Bad Debts	35,554	3,664,161	33,568	5,369,972	46.6
Rents	248,310	28,743,302	247,534	27,175,073	-5.5
Taxes	368,426	30,280,781	376,450	21,774,802	-28.1
Interest	172,414	12,872,453	178,714	11,505,436	-10.6
Contributions	116,171	1,250,873	118,193	2,117,405	69.3
Depreciation/Amortization	247,612	14,739,466	255,384	15,103,233	2.5
Depletion	834	21,103	133	29,212	38.4
Advertising	202,565	11,669,862	209,475	10,389,386	-11.0
Pension/Profit Sharing Plans	56,185	5,638,451	60,219	5,769,086	2.3
Employee Benefit Plans	81,269	17,388,953	82,915	9,033,821	-48.0
Other Deductions	386,433	157,974,525	392,028	169,750,434	7.5
Recovery Property	74,516	758,432	74,807	798,708	5.3
Portfolio Income	5,284	213,942	2,127	610,349	185.3
Interest on Investment Debts	5,688	531,744	2,982	557,359	4.8
Miscellaneous Deductions	4,232	257,270	6,214	673,760	161.9
Total Deductions	401,596	\$ 635,809,191	409,592	\$ 480,483,293	-24.4