

TABLE C-4
Corporation Tax
DEDUCTIONS BY TYPE
Tax Years 2010 - 2011

ALL CORPORATIONS

Deduction Type	2010		2011		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	369,167	\$ 142,927,009	380,515	\$ 244,060,625	70.8
Salaries and Wages	340,460	1,650,441,541	360,994	1,815,574,437	10.0
Repairs	355,364	91,238,928	382,606	95,290,959	4.4
Bad Debts	77,705	209,318,966	70,631	144,809,814	-30.8
Rents	432,996	247,739,357	444,100	222,663,879	-10.1
Taxes	639,203	245,525,369	662,621	258,003,632	5.1
Interest	312,205	621,284,177	318,140	600,555,613	-3.3
Contributions	158,488	17,820,716	165,946	20,316,092	14.0
Depreciation/Amortization	442,287	415,180,042	456,736	457,638,689	10.2
Depletion	859	8,014,419	1,847	11,241,798	40.3
Advertising	339,075	189,018,056	355,261	200,724,207	6.2
Pension/Profit Sharing Plans	111,446	107,659,954	111,169	117,447,745	9.1
Employee Benefit Plans	175,645	191,875,284	188,410	207,129,456	8.0
Other Deductions	673,701	2,453,006,105	689,575	2,427,202,000	-1.1
Recovery Property	74,807	798,708	71,416	886,607	11.0
Portfolio Income	2,127	610,349	4,614	746,727	22.3
Interest on Investment Debts	2,982	557,359	4,073	536,439	-3.8
Miscellaneous Deductions	7,681	4,097,024	9,643	18,728,607	357.1
Total Deductions	698,360	\$ 6,619,445,967	712,161	\$ 6,859,820,088	3.6