

**TABLE C-4A**  
**C CORPORATIONS: DEDUCTIONS BY TYPE**

Deduction Type	2010		2011		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	147,191	\$ 103,907,045	137,136	\$ 110,596,552	6.4
Salaries and Wages	151,354	1,493,627,645	147,331	1,609,448,675	7.8
Repairs	145,856	85,667,385	152,786	89,201,358	4.1
Bad Debts	44,137	203,948,994	36,769	140,510,125	-31.1
Rents	185,462	220,564,284	175,286	187,407,872	-15.0
Taxes	262,753	223,750,567	266,718	228,458,021	2.1
Interest	133,491	609,778,741	123,954	590,035,550	-3.2
Contributions	40,295	15,703,312	35,755	11,735,199	-25.3
Depreciation/Amortization	186,903	400,076,809	182,828	438,969,040	9.7
Depletion	725	7,985,207	1,653	11,146,480	39.6
Advertising	129,600	178,628,671	135,372	190,441,577	6.6
Pension/Profit Sharing Plans	51,227	101,890,869	48,617	109,969,317	7.9
Employee Benefit Plans	92,730	182,841,463	91,489	194,961,966	6.6
Other Deductions	281,673	2,283,255,671	280,375	2,243,444,571	-1.7
Miscellaneous Deductions	1,466	3,423,264	1,944	17,739,897	418.2
<b>Total Deductions</b>	<b>288,769</b>	<b>\$ 6,138,962,673</b>	<b>288,809</b>	<b>\$ 6,196,405,967</b>	<b>0.9</b>

**TABLE C-4B**  
**S CORPORATIONS: DEDUCTIONS BY TYPE**

Deduction Type	2010		2011		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	221,975	\$ 39,019,965	243,379	\$ 133,464,073	242.0
Salaries and Wages	189,106	156,813,897	213,663	206,125,762	31.4
Repairs	209,508	5,571,543	229,820	6,089,601	9.3
Bad Debts	33,568	5,369,972	33,863	4,299,689	-19.9
Rents	247,534	27,175,073	268,814	35,256,007	29.7
Taxes	376,450	21,774,802	395,902	29,545,611	35.7
Interest	178,714	11,505,436	194,185	10,520,064	-8.6
Contributions	118,193	2,117,405	130,191	8,580,893	305.3
Depreciation/Amortization	255,384	15,103,233	273,908	18,669,649	23.6
Depletion	133	29,212	194	95,318	226.3
Advertising	209,475	10,389,386	219,888	10,282,630	-1.0
Pension/Profit Sharing Plans	60,219	5,769,086	62,552	7,478,428	29.6
Employee Benefit Plans	82,915	9,033,821	96,921	12,167,490	34.7
Other Deductions	392,028	169,750,434	409,199	183,757,428	8.3
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	6,214	673,760	7,699	988,710	46.7
<b>Total Deductions</b>	<b>409,592</b>	<b>\$ 480,483,293</b>	<b>423,352</b>	<b>\$ 663,414,120</b>	<b>38.1</b>