

**TABLE C-4**  
**Corporation Tax**  
**DEDUCTIONS BY TYPE**  
**Tax Years 2011 - 2012**

*ALL CORPORATIONS*

Deduction Type	2011		2012		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	380,515	\$244,060,625	388,192	\$157,726,236	-35.4
Salaries and Wages	360,994	1,815,574,437	373,089	1,760,965,823	-3.0
Repairs	382,606	95,290,959	364,879	95,749,435	0.5
Bad Debts	70,631	144,809,814	75,362	119,949,425	-17.2
Rents	444,100	222,663,879	444,424	218,048,672	-2.1
Taxes	662,621	258,003,632	666,551	269,125,927	4.3
Interest	318,140	600,555,613	304,465	562,411,852	-6.4
Contributions	165,946	20,316,092	180,272	15,376,943	-24.3
Depreciation/Amortization	456,736	457,638,689	425,150	374,413,575	-18.2
Depletion	1,847	11,241,798	1,872	9,431,261	-16.1
Advertising	355,261	200,724,207	353,829	200,701,901	0.0
Pension/Profit Sharing Plans	111,169	117,447,745	111,603	106,352,340	-9.4
Employee Benefit Plans	188,410	207,129,456	184,310	197,014,798	-4.9
Other Deductions	689,575	2,427,202,000	703,810	2,413,826,958	-0.6
Recovery Property	71,416	886,607	87,674	1,016,606	14.7
Portfolio Income	4,614	746,727	7,833	1,196,842	60.3
Interest on Investment Debts	4,073	536,439	9,838	1,183,219	120.6
Miscellaneous Deductions	9,643	18,728,607	7,981	(11,195,140)	-159.8
<b>Total Deductions</b>	<b>712,161</b>	<b>\$6,859,820,088</b>	<b>722,817</b>	<b>\$6,515,127,067</b>	<b>-5.0</b>