

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

Deduction Type	2011		2012		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	137,136	\$110,596,552	139,296	\$111,254,830	0.6
Salaries and Wages	147,331	1,609,448,675	149,140	1,584,881,734	-1.5
Repairs	152,786	89,201,358	141,709	89,110,714	-0.1
Bad Debts	36,769	140,510,125	38,681	116,705,937	-16.9
Rents	175,286	187,407,872	175,181	187,908,949	0.3
Taxes	266,718	228,458,021	259,251	242,155,123	6.0
Interest	123,954	590,035,550	124,882	551,959,562	-6.5
Contributions	35,755	11,735,199	42,909	12,357,657	5.3
Depreciation/Amortization	182,828	438,969,040	169,064	360,547,733	-17.9
Depletion	1,653	11,146,480	1,771	9,392,415	-15.7
Advertising	135,372	190,441,577	127,402	188,826,148	-0.8
Pension/Profit Sharing Plans	48,617	109,969,317	46,517	97,723,648	-11.1
Employee Benefit Plans	91,489	194,961,966	91,653	184,796,253	-5.2
Other Deductions	280,375	2,243,444,571	278,121	2,226,706,576	-0.7
Miscellaneous Deductions	1,944	17,739,897	4,270	(11,332,869)	-163.9
<b>Total Deductions</b>	<b>288,809</b>	<b>\$6,196,405,967</b>	<b>287,831</b>	<b>\$5,976,970,233</b>	<b>-3.5</b>

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

Deduction Type	2011		2012		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	243,379	\$133,464,073	248,896	\$46,471,406	-65.2
Salaries and Wages	213,663	206,125,762	223,949	176,084,088	-14.6
Repairs	229,820	6,089,601	223,170	6,638,721	9.0
Bad Debts	33,863	4,299,689	36,681	3,243,488	-24.6
Rents	268,814	35,256,007	269,243	30,139,723	-14.5
Taxes	395,902	29,545,611	407,300	26,970,804	-8.7
Interest	194,185	10,520,064	179,582	10,452,290	-0.6
Contributions	130,191	8,580,893	137,363	3,019,286	-64.8
Depreciation/Amortization	273,908	18,669,649	256,086	13,865,842	-25.7
Depletion	194	95,318	100	38,846	-59.2
Advertising	219,888	10,282,630	226,427	11,875,753	15.5
Pension/Profit Sharing Plans	62,552	7,478,428	65,085	8,628,692	15.4
Employee Benefit Plans	96,921	12,167,490	92,657	12,218,546	0.4
Other Deductions	409,199	183,757,428	425,689	187,120,383	1.8
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	7,699	988,710	3,711	137,729	-86.1
<b>Total Deductions</b>	<b>423,352</b>	<b>\$663,414,120</b>	<b>434,986</b>	<b>\$538,156,833</b>	<b>-18.9</b>