

## U.S. Federal Corporation Income Taxes Deductions — Active Corporations

Year	Total Deductions	Cost of Operations	Contributions or Gift	Amortization	Depreciation	Depletion	Advertising	Pension & Related Plans	Employee Benefit Programs
1965	\$1,119,860	\$792,953	\$785	\$262	\$34,135	\$4,792	\$13,310	\$7,268	\$4,112
1966	\$1,225,225	\$866,425	\$805	\$208	\$37,473	\$5,122	\$14,534	\$8,227	\$4,559
1967	\$1,295,348	\$908,598	\$830	\$230	\$40,820	\$5,517	\$15,018	\$8,909	\$4,793
1968	\$1,420,309	\$989,550	\$1,005	\$276	\$44,384	\$6,050	\$16,235	\$10,081	\$5,526
1969	\$1,598,348	\$1,104,572	\$1,055	\$333	\$49,139	\$6,011	\$17,690	\$11,088	\$6,373
1970	\$1,682,779	\$1,146,263	\$797	\$745	\$52,941	\$5,623	\$18,089	\$12,226	\$7,398
1971	\$1,824,063	\$1,241,282	\$865	\$784	\$57,261	\$6,212	\$18,981	\$14,157	\$8,883
1972	\$2,071,732	\$1,412,501	\$1,009	\$946	\$63,749	\$6,871	\$21,351	\$16,800	\$10,492
1973	\$2,435,044	\$1,682,493	\$1,174	\$920	\$70,343	\$9,301	\$23,021	\$19,721	\$12,151
1974	\$2,941,544	\$2,068,069	\$1,200	\$825	\$78,598	\$19,000	\$24,640	\$23,034	\$13,534
1975	\$3,052,675	\$2,129,929	\$1,202	\$717	\$86,296	\$5,342	\$26,606	\$26,526	\$15,691
1976	\$3,448,883	\$2,416,628	\$1,487	\$868	\$93,762	\$5,633	\$30,777	\$31,355	\$19,285
1977	\$3,908,782	\$2,725,010	\$1,790	\$981	\$106,973	\$5,659	\$35,298	\$36,464	\$23,498
1978	\$4,467,197	\$3,113,422	\$2,084	\$1,189	\$121,300	\$6,402	\$40,787	\$41,825	\$27,019
1979	\$5,331,971	\$3,709,673	\$2,288	\$1,408	\$138,062	\$7,817	\$46,322	\$46,506	\$33,621
1980	\$6,125,365	\$4,204,906	\$2,359	\$1,375	\$157,346	\$8,872	\$52,266	\$51,529	\$40,179
1981	\$6,813,841	\$4,509,198	\$2,514	\$4,713	\$186,195	\$7,929	\$60,095	\$52,953	\$45,796
1982	\$6,869,268	\$4,270,850	\$2,907	\$3,785	\$213,179	\$7,021	\$64,988	\$54,232	\$51,839
1983	\$6,945,457	\$4,308,239	\$3,627	\$4,310	\$241,492	\$7,574	\$72,394	\$54,355	\$59,115
1984	\$7,628,772	\$4,692,506	\$4,057	\$5,170	\$264,882	\$8,051	\$82,023	\$52,555	\$64,548
1985	\$8,158,144	\$4,894,254	\$4,472	\$6,134	\$304,381	\$7,780	\$91,923	\$49,589	\$71,602
1986	\$8,394,933	\$4,922,764	\$5,179	\$14,005	\$312,583	\$9,036	\$98,960	\$48,242	\$73,634
1987	\$9,243,904	\$5,596,764	\$6,159	\$17,407	\$316,711	\$8,461	\$106,556	\$46,534	\$84,604
1988	\$9,853,420	\$5,944,936	\$4,893	\$20,326	\$327,517	\$8,717	\$114,409	\$45,183	\$94,323
1989	\$10,544,706	\$6,317,467	\$4,893	\$25,569	\$337,302	\$9,251	\$124,432	\$44,159	\$109,561
1990	\$11,032,575	\$6,610,770	\$4,752	\$31,504	\$332,782	\$9,647	\$126,417	\$42,234	\$113,320
1991	\$11,087,120	\$6,654,370	\$4,763	\$35,924	\$333,953	\$8,417	\$129,194	\$46,487	\$133,468
1992	\$11,329,911	\$6,771,767	\$5,521	\$36,582	\$346,215	\$9,023	\$134,332	\$56,177	\$142,114
1993	\$11,764,744	\$7,052,237	\$6,305	\$38,495	\$363,545	\$8,471	\$140,143	\$61,074	\$160,120
1994	\$12,774,888	\$7,624,877	\$7,103	\$40,515	\$403,350	\$9,424	\$156,525	\$80,335	\$160,460
1995	\$13,821,278	\$8,206,073	\$7,426	\$45,999	\$436,581	\$9,998	\$162,778	\$81,792	\$165,112
1996	\$14,728,089	\$8,707,100	\$7,822	\$52,174	\$473,965	\$10,068	\$177,383	\$67,012	\$174,044
1997	\$15,704,242	\$9,114,246	\$8,372	\$61,740	\$513,138	\$10,197	\$188,052	\$71,425	\$184,290
1998	\$16,489,425	\$9,362,392	\$8,668	\$74,336	\$542,490	\$9,686	\$198,214	\$71,689	\$195,453
1999	\$17,966,972	\$10,284,098	\$10,732	\$86,125	\$583,800	\$9,803	\$216,067	\$76,780	\$203,532
2000	\$19,691,592	\$11,135,288	\$10,657	\$98,333	\$614,373	\$10,245	\$234,001	\$85,789	\$231,325
2001	\$19,682,983	\$11,041,533	\$11,415	\$110,454	\$649,989	\$9,803	\$219,834	\$85,524	\$245,747
2002	\$19,198,882	\$10,607,404	\$10,335	\$115,007	\$710,881	\$9,418	\$218,036	\$132,414	\$249,905
2003	\$19,940,595	\$11,318,645	\$10,823	\$121,285	\$692,432	\$10,171	\$224,790	\$137,053	\$277,325
2004	\$21,636,156	\$12,497,905	\$11,597	\$129,766	\$690,857	\$11,961	\$238,662	\$149,062	\$298,071

Source: U.S. Department of Treasury, Internal Revenue Service

NOTE: In millions of dollars

Prepared by: The State & Regional Fiscal Studies Unit, Research Center, University of Missouri-Columbia

**U.S. Federal Corporation Income Taxes  
Deductions — Active Corporations**

<b>Year</b>	<b>Total Deductions</b>	<b>Cost of Operations</b>	<b>Contributions or Gift</b>	<b>Amortization</b>	<b>Depreciation</b>	<b>Depletion</b>	<b>Advertising</b>	<b>Pension &amp; Related Plans</b>	<b>Employee Benefit Programs</b>
2005	\$23,612,766	\$13,816,464	\$16,594	\$140,875	\$530,931	\$15,421	\$253,188	\$146,824	\$303,141
2006	\$25,501,558	\$14,799,599	\$14,786	\$156,555	\$563,964	\$15,181	\$277,006	\$151,420	\$315,404
2007	\$26,974,257	\$15,513,227	\$14,248	\$174,279	\$598,724	\$19,062	\$277,413	\$149,864	\$322,089
2008	\$27,686,727	\$16,080,387	\$12,448	\$183,749	\$758,554	\$21,515	\$266,796	\$162,826	\$332,106
2009	\$23,943,765	\$13,286,300	\$13,067	\$191,333	\$712,240	\$21,522	\$241,469	\$166,270	\$336,334
2010	\$24,944,311	\$14,501,547	\$16,324	\$192,449	\$727,800	\$23,266	\$255,674	\$167,036	\$328,756
2011	\$27,092,729	\$16,180,343	\$14,773	\$196,054	\$873,889	\$26,691	\$263,564	\$170,974	\$340,827
2012	\$27,712,775	\$16,578,523	\$16,381	\$201,269	\$709,450	\$27,463	\$274,504	\$180,787	\$362,611
2013	\$28,356,590	\$17,140,894	\$16,674	\$208,632	\$729,908	\$26,910	\$284,506	\$159,580	\$364,305

This table has been produced by  
The State & Regional Fiscal Studies Unit  
University of Missouri-Columbia

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