



A Report on 2000 Corporate Excise Returns

**Commonwealth of
Massachusetts
Department of Revenue**
Office of Tax Policy Analysis

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Executive Summary

This aggregate statistical report of taxes collected from corporations and certain other businesses fulfills the requirements of section 82 of chapter 62C of the General Laws, as established by Chapter 402 of the Acts of 1992.

Contents of the Report

The report provides summary information on the tax owed, income, and use of credits, deductions, exemptions, and exclusions by corporations doing business in the Commonwealth. The statistical tables cover each type of corporation subject to the Massachusetts corporate excise under M.G.L. Chapter 63, including business corporations, financial institutions, insurance companies, and public utilities. Information for the report is drawn from tax returns filed with the Department of Revenue for tax year 2000; as provided by section 82, information not reported on Massachusetts tax returns for tax year 2000 is not included in this report.

The tables in this report present aggregated total amounts by industry and by the amount of gross receipts, Massachusetts taxable income, and corporate excise due. In all cases, both the number of corporations reporting and the total dollar amount of a line item are given. Additional information about the structure of the business corporation, financial institution, insurance company, and public utility excises is provided in an appendix at the end of this report.

To the extent that data were available, the tables report all deductions, exemptions, and exclusions allowed under Massachusetts General Law for tax year 2000.

Industry group detail tables are provided for business corporation line item data, since corporations from many different industry groups are required to file such returns. The data presented in the tables reflect information as filed by the corporate taxpayer and have not been adjusted for subsequent audit or enforcement activity by the Department.

Missing or Not Applicable Data

The tables in this report are based upon line item information from taxpayers' returns which may have missing information or which may be inapplicable to some detail subcategories presented in the table. In all cases, the aggregate amounts reported include all available information for a line item, subject to restrictions to preserve the confidentiality of taxpayer data. An example of missing data: some returns lacked North American Industry Classification System (NAICS) codes. Therefore, information for those returns is reported in the "Missing or Not Applicable Data" columns of the industry group detail tables. An example of data not applicable: the line item for Income Subject to Apportionment is not present for corporations filing as Small Business Corporations. These corporations are required to have all their income derived from Massachusetts activity, so there is no apportionment involved.

Confidentiality of Taxpayer Data

The results presented in the tables comply with the Commonwealth's laws regarding the confidentiality of taxpayer data, including the relevant provisions of section 82, and the rules for implementing those laws. These rules disallow the reporting of line item information for an individual corporation; therefore, when the data upon which this report is based pertain to fewer than three corporations, no dollar amount has been disclosed.

Changes from the 2000 Report

The statistics in this report reflect three tax law changes from 1999 that affected 2000 corporate excise collections. These are:

Change of apportionment formulas for certain manufacturers. The apportionment formula for a section 38 manufacturer, a corporation engaged in substantial manufacturing, was adjusted yearly through tax year 2000 to gradually increase its weight of sales by 10% annually, and to reduce the payroll and property factors' weight by 5% each per year. For section 38 manufacturers, the weights in tax year 2000 were 100%, 0%, and 0% for sales and property and payroll, respectively.

Brownfields Tax Credit. Effective July 1, 2000, legislation extended the time limit for incurring eligible costs that qualify for the credit and changed the limitation rules where the taxpayer receives state financial assistance. In general, the time limit was extended for two years; and state financial assistance must be deducted from the expense base for those taxpayers who received the assistance. Before this change, the taxpayers who received the assistance could not claim the credit.

Property Tax Credit. The property tax credit for a new facility in a poverty area expired.

Table S1: 2000 Corporate Excise Returns By Industry

Category of Industries

		Agriculture, Forestry, Fishing and Hunting	Mining	Construction	Manufacturing	Transportati- on and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations
Gross Receipts	Count	422	65	7,336	7,902	2,999	5,620	8,169	1,936	5,089	24,857	2,597	66,992
	Sum(\$,000)	1,592,860	40,791,362	108,991,100	2,276,941,045	266,512,190	860,731,517	673,670,899	193,058,637	572,621,067	522,790,419	382,539,683	5,900,240,779
Gross Profits	Count	422	65	7,334	7,902	2,985	5,617	8,153	1,936	5,050	24,796	2,582	66,842
	Sum(\$,000)	567,805	11,472,215	14,813,361	716,676,861	146,018,379	115,429,598	175,974,101	122,878,200	175,894,368	303,521,597	83,703,447	1,866,949,934
Net Op. Loss Carryover	Count	111	10	1,552	1,454	501	1,010	1,602	396	1,729	5,324	382	14,071
	Sum(\$,000)	7,340	900,042	361,649	15,109,107	1,461,127	3,724,851	1,461,525	3,383,598	7,245,516	4,875,488	651,223	39,181,467
Income Sub. Apportionment	Count	382	69	6,580	7,511	2,696	5,284	7,198	1,986	8,993	23,175	2,503	66,377
	Sum(\$,000)	-29,098	1,753,022	1,476,988	-2,951,119	2,535,932	6,026,728	7,817,451	-11,959,688	-3,549,042	-24,326,050	1,507,534	-21,697,342
Mass. Taxable Income	Count	200	32	4,131	3,793	1,456	3,290	4,215	640	4,354	11,951	1,306	35,368
	Sum(\$,000)	16,679	17,467	457,899	2,925,313	214,727	995,645	822,530	652,847	1,872,339	1,331,274	129,748	9,436,468
Non-Income Excise	Count	858	112	10,398	10,321	3,272	7,471	13,982	2,355	12,438	38,973	3,416	103,596
	Sum(\$,000)	343	198	6,719	83,151	4,118	18,053	26,681	20,406	32,746	40,616	6,357	239,387
Income Excise	Count	198	32	4,085	3,773	1,435	3,246	4,166	632	4,266	11,771	1,208	34,812
	Sum(\$,000)	1,364	1,429	33,597	252,196	18,391	82,559	66,327	48,589	157,853	110,302	11,357	783,964
Excise Due	Count	1,271	182	15,060	12,612	5,409	9,601	16,375	3,761	23,351	55,240	6,414	149,276
	Sum(\$,000)	2,043	1,671	44,514	226,797	24,302	97,436	95,025	66,141	229,817	153,535	19,600	960,881
Exem. Prop. Sub. Lo Tax	Count	775	88	8,577	5,953	2,506	4,052	8,278	891	8,125	20,800	1,766	61,811
	Sum(\$,000)	169,009	139,850	1,363,863	7,493,568	2,742,555	1,375,568	2,638,649	2,531,514	12,522,041	5,828,309	1,399,049	38,203,974
Econ. Opp. Area Credit	Count	0	0	6	59	5	13	14	**	**	7	7	116
	Sum(\$,000)	.	.	43	3,122	4	395	1,319	**	**	48	12	5,023
Renovation Deduction	Count	0	0	0	**	0	0	0	0	**	**	0	4
	Sum(\$,000)	.	.	.	**	.	.	.	.	**	**	.	558
Investement Tax Credit	Count	25	**	14	1,558	**	83	12	40	33	155	29	1,955
	Sum(\$,000)	136	**	65	26,538	**	482	17	1,242	1,176	1,739	180	31,691
Vanpool Credit	Count	0	0	3	10	3	**	**	0	**	4	5	29
	Sum(\$,000)	.	.	2	21	2	**	**	.	**	2	2	38
Research Credit	Count	0	0	0	630	3	34	11	102	27	538	35	1,380
	Sum(\$,000)	.	.	.	60,311	15	1,902	91	2,411	2,121	13,391	691	80,932
Harbor Maint. Credit	Count	0	0	0	19	0	27	**	**	0	**	0	51
	Sum(\$,000)	.	.	.	725	.	2,244	**	**	.	**	.	2,992
Full Employ. Credit	Count	0	0	0	3	0	0	0	0	0	0	0	3
	Sum(\$,000)	.	.	.	3	.	.	.	.	.	.	.	3
Brownfields Credit	Count	0	0	**	0	0	0	**	0	**	0	0	4
	Sum(\$,000)	.	.	**	.	.	.	**	.	**	.	.	10

SOURCE: Massachusetts Department of Revenue

Table S2
Corporate Excise Returns for 1998, 1999 and 2000

	1998	1999	Amount Difference	Percent Difference	2000	Amount Difference	Percent Difference
Number of All Returns	142,770	143,392	622	0.4%	149,276	5,884	4.1%
Gross Receipts							
Number	68,013	66,703	-1,310	-1.9%	66,992	289	0.4%
Amount (\$000s)	5,928,773,636	4,941,937,637	-986,835,999	-16.6%	5,900,240,779	958,303,142	19.4%
Gross Profits							
Number	67,908	66,476	-1,432	-2.1%	66,842	366	0.6%
Amount (\$000s)	1,675,733,951	1,738,745,024	63,011,073	3.8%	1,866,949,934	128,204,910	7.4%
Net Operating Loss Carryover							
Number	13,769	13,795	26	0.2%	14,071	276	2.0%
Amount (\$000s)	34,473,837	35,733,013	1,259,176	3.7%	39,181,467	3,448,454	9.7%
Income Subject to Apportionment							
Number	68,735	66,555	-2,180	-3.2%	66,377	-178	-0.3%
Amount (\$000s)	22,311,029	20,401,248	-1,909,781	-8.6%	-21,697,342	-42,098,590	-206.4%
Massachusetts Taxable Income							
Number	39,132	37,047	-2,085	-5.3%	35,368	-1,679	-4.5%
Amount (\$000s)	11,726,071	10,520,014	-1,206,057	-10.3%	9,436,468	-1,083,546	-10.3%
Nonincome Excise							
Number	101,795	100,883	-912	-0.9%	103,596	2,713	2.7%
Amount (\$000s)	190,623	211,921	21,298	11.2%	239,387	27,466	13.0%
Income Excise							
Number	38,005	36,553	-1,452	-3.8%	34,812	-1,741	-4.8%
Amount (\$000s)	884,482	844,612	-39,870	-4.5%	783,964	-60,648	-7.2%
Excise Due							
Number	142,770	143,392	622	0.4%	149,276	5,884	4.1%
Amount (\$000s)	1,011,639	1,008,675	-2,964	-0.3%	960,881	-47,794	-4.7%
Exemption for Property Subject to Local Taxation							
Number	59,384	61,155	1,771	3.0%	61,811	656	1.1%
Amount (\$000s)	35,023,672	33,875,988	-1,147,684	-3.3%	38,203,974	4,327,986	12.8%
Tax Credit for Building in a Poverty Area							
Number	9	10	1	11.1%	NA	NA	NA
Amount (\$000s)	83	50	-33	-39.8%	NA	NA	NA
Economic Opportunity Area Credit							
Number	76	86	10	13.2%	116	30	34.9%
Amount (\$000s)	5,431	3,933	-1,498	-27.6%	5,023	1,090	27.7%
Renovation Deduction							
Number	33	22	-11	-33.3%	4	-18	-81.8%
Amount (\$000s)	164,463	1,537	-162,926	-99.1%	558	-979	-63.7%
Investment Tax Credit							
Number	2,165	2,098	-67	-3.1%	1,955	-143	-6.8%
Amount (\$000s)	40,202	36,763	-3,439	-8.6%	31,691	-5,072	-13.8%
Vanpool Credit							
Number	9	8	-1	-11.1%	29	21	262.5%
Amount (\$000s)	36	294	258	716.7%	38	-256	-87.1%
Research Credit							
Number	1,094	1,179	85	7.8%	1,380	201	17.0%
Amount (\$000s)	68,953	73,670	4,717	6.8%	80,932	7,262	9.9%
Harbor Maintenance Credit							
Number	58	48	-10	-17.2%	51	3	6.3%
Amount (\$000s)	1,269	3,027	1,758	138.5%	2,992	-35	-1.2%
Full Employment Credit							
Number	5	5	N/A	N/A	3	-2	-40.0%
Amount (\$000s)	6	7	N/A	N/A	3	1	16.7%
Brownfields Credit							
Number	NA	**	N/A	N/A	4	NA	NA
Amount (\$000s)	NA	**	N/A	N/A	10	NA	NA

See footnotes after Table 7

Table S3: 2000 Corporate Disclosure Schedule by Industry

		Category of Industries											
		Agriculture, Forestry, Fishing and Hunting	Mining	Construction	Manufacturing	Transportati- on and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations
Charitable	Count	200	58	4,152	4,469	1,019	3,126	4,271	781	3,919	12,486	709	35,190
Contributions	Sum(\$,000)	1,807	16,084	55,369	1,871,911	57,171	208,706	305,541	157,435	736,708	539,564	417,213	4,367,509
Fed. Res.	Count	**	**	22	773	12	71	42	111	46	727	41	1,848
Expenses	Sum(\$,000)	**	**	18,889	24,521,827	6,568	493,482	179,903	642,197	2,754,760	6,578,455	218,031	35,414,436
<u>Accelerated Depreciation Taken Federally</u>													
Equipment	Count	264	48	3,237	4,281	939	2,330	3,668	889	2,708	12,557	433	31,354
	Sum(\$,000)	11,998	690,388	504,260	34,887,158	5,439,514	5,563,519	3,780,258	3,961,806	18,402,361	5,281,436	3,101,944	81,624,642
Rental	Count	4	3	39	40	5	27	45	5	293	157	17	635
Housing	Sum(\$,000)	12	16	373	3,896	501	1,526	2,508	16,265	45,800	7,562	797	79,254
Building	Count	67	13	318	1,074	134	417	763	93	1,042	1,645	57	5,623
(nonhousing)	Sum(\$,000)	1,338	14,824	7,677	889,739	145,476	274,564	1,212,193	140,624	423,156	476,955	47,773	3,634,319
Pollution	Count	**	0	**	22	**	3	6	**	7	15	**	60
Con. Fac.	Sum(\$,000)	**	.	**	69,727	**	167	33	**	30	345	**	74,047
<u>Calculated Depreciation By Accounting Principles</u>													
Equipment	Count	243	49	3,102	4,122	913	2,233	3,458	856	2,570	11,928	439	29,913
	Sum(\$,000)	10,740	709,233	452,065	29,343,979	3,366,661	3,356,573	3,780,625	3,294,927	9,430,408	4,617,990	2,538,165	60,901,365
Rental	Count	4	**	35	38	**	21	38	5	274	128	16	564
Housing	Sum(\$,000)	12	**	265	9,434	**	561	3,641	463	17,123	1,902	669	34,214
Building	Count	59	13	280	1,012	129	388	693	84	990	1,489	56	5,193
(nonhousing)	Sum(\$,000)	1,111	8,871	7,910	1,715,029	122,605	336,363	1,034,010	212,984	1,309,456	1,260,339	50,216	6,058,895
Pollution	Count	0	0	3	18	0	**	5	0	8	15	**	53
Con. Fac.	Sum(\$,000)	.	.	395	51,670	.	**	648	.	151	38,567	**	91,780
<u>Difference Between Accelerated And Calculated Depreciation</u>													
Equipment	Count	149	28	2,001	3,375	657	1,650	2,039	668	1,590	7,509	324	19,990
	Sum(\$,000)	1,258	-18,845	52,195	5,543,180	2,072,853	2,206,946	-367	666,879	8,971,953	663,446	563,779	20,723,277
Rental	Count	**	0	19	41	**	22	22	7	144	124	11	396
Housing	Sum(\$,000)	**	.	107	-5,538	**	965	-1,133	15,802	28,678	5,659	127	45,040
Building	Count	29	6	135	743	86	267	323	54	421	761	38	2,863
(nonhousing)	Sum(\$,000)	226	5,953	-234	-825,290	22,871	-61,800	178,183	-72,360	-886,300	-783,384	-2,443	-2,424,576
Pollution	Count	**	0	3	22	**	**	5	**	**	18	4	58
Con. Fac.	Sum(\$,000)	**	.	-394	18,057	**	**	-615	**	**	-38,222	-246	-17,733

See footnotes after Table 7

Table Section

Table 1: 2000 Corporate Excise Returns By Industry

		Category of Industries												
		Agriculture, Forestry, Fishing and Hunting	Mining	Construction	Manufacturing	Transportati- on and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations	
Gross Receipts	Count	422	65	7,336	7,902	2,999	5,620	8,169	1,936	5,089	24,857	2,597	66,992	
	Sum(\$,000)	1,592,860	40,791,362	108,991,100	2,276,941,045	266,512,190	860,731,517	673,670,899	193,058,637	572,621,067	522,790,419	382,539,683	5,900,240,779	
Gross Profits	Count	422	65	7,334	7,902	2,985	5,617	8,153	1,936	5,050	24,796	2,582	66,842	
	Sum(\$,000)	567,805	11,472,215	14,813,361	716,676,861	146,018,379	115,429,598	175,974,101	122,878,200	175,894,368	303,521,597	83,703,447	1,866,949,934	
Net Op. Loss Carryover	Count	111	10	1,552	1,454	501	1,010	1,602	396	1,729	5,324	382	14,071	
	Sum(\$,000)	7,340	900,042	361,649	15,109,107	1,461,127	3,724,851	1,461,525	3,383,598	7,245,516	4,875,488	651,223	39,181,467	
Income Sub. Apportionment	Count	382	69	6,580	7,511	2,696	5,284	7,198	1,986	8,993	23,175	2,503	66,377	
	Sum(\$,000)	-29,098	1,753,022	1,476,988	-2,951,119	2,535,932	6,026,728	7,817,451	-11,959,688	-3,549,042	-24,326,050	1,507,534	-21,697,342	
Mass. Taxable Income	Count	200	32	4,131	3,793	1,456	3,290	4,215	640	4,354	11,951	1,306	35,368	
	Sum(\$,000)	16,679	17,467	457,899	2,925,313	214,727	995,645	822,530	652,847	1,872,339	1,331,274	129,748	9,436,468	
Non-Income Excise	Count	858	112	10,398	10,321	3,272	7,471	13,982	2,355	12,438	38,973	3,416	103,596	
	Sum(\$,000)	343	198	6,719	83,151	4,118	18,053	26,681	20,406	32,746	40,616	6,357	239,387	
Income Excise	Count	198	32	4,085	3,773	1,435	3,246	4,166	632	4,266	11,771	1,208	34,812	
	Sum(\$,000)	1,364	1,429	33,597	252,196	18,391	82,559	66,327	48,589	157,853	110,302	11,357	783,964	
Excise Due	Count	1,271	182	15,060	12,612	5,409	9,601	16,375	3,761	23,351	55,240	6,414	149,276	
	Sum(\$,000)	2,043	1,671	44,514	226,797	24,302	97,436	95,025	66,141	229,817	153,535	19,600	960,881	
Exem. Prop. Sub. Lo Tax	Count	775	88	8,577	5,953	2,506	4,052	8,278	891	8,125	20,800	1,766	61,811	
	Sum(\$,000)	169,009	139,850	1,363,863	7,493,568	2,742,555	1,375,568	2,638,649	2,531,514	12,522,041	5,828,309	1,399,049	38,203,974	
Econ. Opp. Area Credit	Count	0	0	6	59	5	13	14	**	**	7	7	116	
	Sum(\$,000)	.	.	43	3,122	4	395	1,319	**	**	48	12	5,023	
Renovation Deduction	Count	0	0	0	**	0	0	0	0	**	**	0	4	
	Sum(\$,000)	.	.	.	**	.	.	.	.	**	**	.	558
Investement Tax Credit	Count	25	**	14	1,558	**	83	12	40	33	155	29	1,955	
	Sum(\$,000)	136	**	65	26,538	**	482	17	1,242	1,176	1,739	180	31,691	
Vanpool Credit	Count	0	0	3	10	3	**	**	0	**	4	5	29	
	Sum(\$,000)	.	.	2	21	2	**	**	.	**	2	2	38	
Research Credit	Count	0	0	0	630	3	34	11	102	27	538	35	1,380	
	Sum(\$,000)	.	.	.	60,311	15	1,902	91	2,411	2,121	13,391	691	80,932	
Harbor Maint. Credit	Count	0	0	0	19	0	27	**	**	0	**	0	51	
	Sum(\$,000)	.	.	.	725	.	2,244	**	**	.	**	.	2,992	
Full Employ. Credit	Count	0	0	0	3	0	0	0	0	0	0	0	3	
	Sum(\$,000)	.	.	.	3	.	.	.	.	.	.	.	3
Brownfields Credit	Count	0	0	**	0	0	0	**	0	**	0	0	4	
	Sum(\$,000)	.	.	**	.	.	.	**	.	**	.	.	10	

SOURCE: Massachusetts Department of Revenue

**Table 2:
2000 Corporate Excise Returns
by Industry
and
Gross Receipts**

All Industries

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--All Industries

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	52	10,417	25,663	17,156	4,806	2,719	2,016	2,754	1,409	66,992
	Sum(\$,000)	.	-85,111	434,870	10,506,240	60,848,216	76,885,943	96,805,453	143,198,618	612,293,140	4,899,353,409	5,900,240,779
Gross Profits	Count	0	286	10,229	25,558	17,102	4,793	2,715	2,010	2,745	1,404	66,842
	Sum(\$,000)	.	666,109	379,814	6,532,351	30,027,574	35,011,869	43,769,585	66,503,235	268,987,840	1,415,071,558	1,866,949,934
Net Op. Loss Carryover	Count	0	1,422	1,835	5,925	3,057	615	318	268	364	267	14,071
	Sum(\$,000)	.	4,017,410	163,136	375,285	1,313,709	1,171,654	1,371,308	1,231,058	5,684,602	23,853,304	39,181,467
Income Sub. Apportionment	Count	0	9,000	8,236	21,081	15,313	4,438	2,539	1,878	2,590	1,302	66,377
	Sum(\$,000)	.	-7,478,945	-947,138	-3,204,366	-6,429,569	-6,911,362	-2,994,198	-6,268,503	-12,421,322	24,958,060	-21,697,342
Mass. Taxable Income	Count	0	3,491	3,686	12,114	9,578	2,452	1,335	939	1,170	603	35,368
	Sum(\$,000)	.	1,382,476	38,135	249,780	1,168,727	779,333	705,078	609,890	1,535,590	2,967,458	9,436,468
Non Income Excise	Count	0	53,197	6,544	19,741	13,593	3,599	2,105	1,549	2,128	1,140	103,596
	Sum(\$,000)	.	49,308	1,406	6,298	18,523	16,255	13,930	13,983	36,315	83,367	239,387
Income Excise	Count	0	3,325	3,586	11,923	9,494	2,445	1,330	937	1,169	603	34,812
	Sum(\$,000)	.	111,356	3,495	22,154	89,308	57,046	53,469	51,621	122,897	272,619	783,964
Excise Due	Count	826	81,510	10,417	25,663	17,156	4,806	2,719	2,016	2,754	1,409	149,276
	Sum(\$,000)	35,776	179,516	7,920	32,974	103,239	64,313	57,510	56,230	127,098	296,306	960,881
Exem. Prop. Sub. Loc. Tax	Count	0	31,787	2,815	12,991	9,691	1,810	820	559	769	569	61,811
	Sum(\$,000)	.	13,539,858	195,432	1,291,232	2,897,338	1,483,880	1,854,767	2,125,765	4,030,962	10,784,740	38,203,974
Econ. Opp. Area Credit	Count	0	14	6	6	31	13	10	9	9	18	116
	Sum(\$,000)	.	271	3	3	267	225	492	134	790	2,838	5,023
Renovation Deduction	Count	0	**	0	**	**	0	0	0	0	**	4
	Sum(\$,000)	.	**	.	**	**	.	.	.	.	**	558
Investment Tax Credit	Count	0	397	18	121	717	287	132	85	103	95	1,955
	Sum(\$,000)	.	2,703	47	160	2,103	2,909	2,507	3,514	5,809	11,938	31,691
Vanpool Credit	Count	**	7	6	6	6	**	0	**	0	0	29
	Sum(\$,000)	**	5	3	3	10	**	.	**	.	.	38
Research Credit	Count	0	337	57	141	337	164	79	64	109	92	1,380
	Sum(\$,000)	.	4,739	347	1,354	3,362	5,123	5,257	4,569	19,732	36,449	80,932
Harbor Main. Credit	Count	0	13	0	**	10	**	5	5	10	4	51
	Sum(\$,000)	.	2,006	.	**	16	**	49	52	325	531	2,992
Full Employ. Credit	Count	0	0	0	0	**	**	0	0	0	**	3
	Sum(\$,000)	.	.	.	.	**	**	.	.	.	**	3
Brownfields Credit	Count	0	**	0	0	**	0	0	0	0	0	4
	Sum(\$,000)	.	**	.	.	**	.	.	.	.	.	10

See footnotes after Table 7

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Agriculture, Forestry, and Fishing and Hunting

		Range of Gross Receipts								
		Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	Total
Gross Receipts	Count	0	133	185	79	14	3	5	3	422
	Sum(\$,000)	.	5,366	75,660	211,967	195,571	122,064	381,817	600,415	1,592,860
Gross Profits	Count	**	132	184	79	14	3	5	**	422
	Sum(\$,000)	**	3,741	44,860	75,259	89,668	32,227	137,674	**	567,805
Net Op. Loss Carryover	Count	8	25	52	21	**	0	**	0	111
	Sum(\$,000)	393	368	1,195	1,582	**	.	**	.	7,340
Income Sub. Apportionment	Count	42	99	149	70	13	**	4	**	382
	Sum(\$,000)	-5,636	3,660	1,728	-17,698	-2,245	**	3,689	**	-29,098
Mass. Taxable Income	Count	17	42	89	40	5	**	3	**	200
	Sum(\$,000)	1,289	4,425	1,655	2,191	2,711	**	2,749	**	16,679
Non-Income Excise	Count	559	99	123	60	11	**	3	**	858
	Sum(\$,000)	173	22	25	55	19	**	25	**	343
Income Excise	Count	17	42	88	39	5	**	3	**	198
	Sum(\$,000)	122	420	157	194	132	**	261	**	1,364
Excise Due	Count	849	133	185	79	14	3	5	3	1,271
	Sum(\$,000)	656	481	217	254	117	3	262	53	2,043
Exem. Prop. Sub. Loc. Tax	Count	510	75	123	58	6	0	**	**	775
	Sum(\$,000)	99,819	4,691	8,464	48,753	3,808	.	**	**	169,009
Econ. Opp. Area Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	9	0	6	4	4	0	**	**	25
	Sum(\$,000)	18	.	6	9	28	.	**	**	136
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Mining

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Mining

		Range of Gross Receipts									
		Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	9	12	19	7	**	**	3	10	65
	Sum(\$,000)	.	533	6,221	89,407	115,126	**	**	628,004	39,711,457	40,791,362
Gross Profits	Count	0	9	12	19	7	**	**	3	10	65
	Sum(\$,000)	.	301	4,176	18,844	56,717	**	**	264,013	11,073,269	11,472,215
Net Op. Loss Carryover	Count	0	0	**	**	**	**	0	0	4	10
	Sum(\$,000)	.	.	**	**	**	**	.	.	861,771	900,042
Income Sub. Apportionment	Count	10	8	11	18	7	3	**	**	8	69
	Sum(\$,000)	-1,092	41	192	-527	-51,186	-149,546	**	**	1,945,321	1,753,022
Mass. Taxable Income	Count	**	3	6	10	3	**	**	**	3	32
	Sum(\$,000)	**	84	177	1,655	3,937	**	**	**	11,496	17,467
Non-Income Excise	Count	66	7	11	17	3	**	**	**	3	112
	Sum(\$,000)	70	3	5	22	24	**	**	**	67	198
Income Excise	Count	**	3	6	10	3	**	**	**	3	32
	Sum(\$,000)	**	8	17	97	204	**	**	**	1,092	1,429
Excise Due	Count	117	9	12	19	7	3	**	**	10	182
	Sum(\$,000)	109	13	24	116	227	15	**	**	1,164	1,671
Exem. Prop. Sub. Loc. Tax	Count	54	7	9	13	**	**	**	0	**	88
	Sum(\$,000)	39,170	768	1,145	13,624	**	**	**	.	**	139,850
Econ. Opp. Area Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	0	0	0	**	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	**	.	.	.	.	**
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Construction

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Construction

		Range of Gross Receipts										Total
		Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More		
Gross Receipts	Count	##	818	3,169	2,366	492	217	107	128	39	7,336	
	Sum(\$,000)	##	37,667	1,357,404	8,055,200	7,690,499	7,724,702	7,434,747	24,566,983	52,123,898	108,991,100	
Gross Profits	Count	30	802	3,157	2,365	491	217	106	128	38	7,334	
	Sum(\$,000)	-15,254	28,900	636,155	1,965,878	1,353,736	1,223,086	1,278,737	3,356,543	4,985,580	14,813,361	
Net Op. Loss Carryover	Count	56	157	782	449	52	22	16	15	3	1,552	
	Sum(\$,000)	1,215	1,753	14,882	31,751	21,442	36,890	22,520	29,826	201,369	361,649	
Income Sub. Apportionment	Count	353	631	2,568	2,091	470	206	99	126	36	6,580	
	Sum(\$,000)	-20,642	-0	23,109	48,044	101,272	201,621	123,763	668,252	331,569	1,476,988	
Mass. Taxable Income	Count	141	308	1,564	1,521	321	134	54	68	20	4,131	
	Sum(\$,000)	13,989	2,571	28,340	137,096	107,137	58,087	30,939	37,953	41,786	457,899	
Non-Income Excise	Count	5,124	490	2,276	1,834	361	149	63	77	24	10,398	
	Sum(\$,000)	2,404	65	392	1,309	721	555	241	379	654	6,719	
Income Excise	Count	125	305	1,547	1,512	320	134	54	68	20	4,085	
	Sum(\$,000)	802	243	2,604	10,422	6,152	4,569	1,987	3,115	3,703	33,597	
Excise Due	Count	7,726	816	3,169	2,366	492	217	107	128	39	15,060	
	Sum(\$,000)	5,962	566	3,760	12,015	6,911	5,162	2,264	3,526	4,349	44,514	
Exem. Prop. Sub. Loc. Tax	Count	4,224	343	2,082	1,606	205	56	26	23	12	8,577	
	Sum(\$,000)	586,851	13,106	107,961	340,710	104,582	30,541	79,707	24,187	76,217	1,363,863	
Econ. Opp. Area Credit	Count	**	**	**	**	**	0	0	0	0	6	
	Sum(\$,000)	**	**	**	**	**	.	.	.	.	43
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	**	**	7	**	0	0	**	**	14	
	Sum(\$,000)	**	**	**	16	**	.	.	**	**	65	
Vanpool Credit	Count	0	**	**	0	0	0	0	0	0	3	
	Sum(\$,000)	.	**	**	.	.	.	.	.	.	2
Research Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	**	0	0	0	0	0	**	
	Sum(\$,000)	.	.	.	**	.	.	.	.	.	**

See footnotes after Table 7

Manufacturing

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Manufacturing

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	5	499	1,631	2,263	947	607	531	892	527	7,902
	Sum(\$,000)	.	-1,226	21,358	738,967	9,402,409	15,355,450	21,693,603	37,703,039	206,400,620	1,985,626,825	2,276,941,045
Gross Profits	Count	0	37	483	1,622	2,259	947	607	530	891	526	7,902
	Sum(\$,000)	.	194,699	22,802	325,611	4,368,729	5,467,642	7,837,931	13,767,524	70,254,530	614,437,394	716,676,861
Net Op. Loss Carryover	Count	0	71	108	407	368	143	62	81	121	93	1,454
	Sum(\$,000)	.	243,227	46,973	97,419	332,436	398,175	229,881	335,998	2,077,342	11,347,657	15,109,107
Income Sub. Apportionment	Count	0	449	391	1,335	2,063	868	573	501	833	498	7,511
	Sum(\$,000)	.	459,597	32,668	-695,434	-1,526,274	-922,956	-548,959	-780,863	-2,964,152	3,995,254	-2,951,119
Mass. Taxable Income	Count	0	122	143	660	1,219	476	316	252	380	225	3,793
	Sum(\$,000)	.	152,292	1,391	14,699	355,431	260,450	287,290	225,385	511,183	1,117,193	2,925,313
Non-Income Excise	Count	0	3,647	352	1,403	2,030	776	515	450	715	433	10,321
	Sum(\$,000)	.	6,744	106	1,016	4,903	6,607	5,164	5,251	15,919	37,440	83,151
Income Excise	Count	0	120	140	653	1,214	475	315	251	380	225	3,773
	Sum(\$,000)	.	11,684	130	1,368	27,773	20,222	19,409	19,264	46,620	105,726	252,196
Excise Due	Count	5	4,710	499	1,631	2,263	947	607	531	892	527	12,612
	Sum(\$,000)	49	16,456	345	2,160	27,987	19,690	16,887	16,293	36,263	90,665	226,797
Exem. Prop. Sub. Loc. Tax	Count	0	2,207	132	926	1,485	403	211	160	232	197	5,953
	Sum(\$,000)	.	467,382	18,103	268,665	504,062	390,715	470,262	471,139	1,581,599	3,321,641	7,493,568
Econ. Opp. Area Credit	Count	0	4	0	0	22	9	6	5	4	9	59
	Sum(\$,000)	.	3	.	.	238	187	397	101	708	1,487	3,122
Renovation Deduction	Count	0	0	0	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	.	.	**	.	.	.	.	.	**
Investment Tax Credit	Count	0	308	3	75	606	229	104	72	84	77	1,558
	Sum(\$,000)	.	1,369	1	87	1,720	2,535	1,874	3,162	5,038	10,751	26,538
Vanpool Credit	Count	0	3	0	0	4	**	0	**	0	0	10
	Sum(\$,000)	.	3	.	.	9	**	.	**	.	.	21
Research Credit	Count	0	125	6	33	152	91	44	37	73	69	630
	Sum(\$,000)	.	1,174	24	286	1,728	3,321	3,885	3,664	15,153	31,075	60,311
Harbor Main. Credit	Count	0	3	0	0	**	0	3	**	6	4	19
	Sum(\$,000)	.	4	.	.	**	.	46	**	124	531	725
Full Employ. Credit	Count	0	0	0	0	**	**	0	0	0	**	3
	Sum(\$,000)	.	.	.	.	**	**	.	.	.	**	3
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Transportation and Warehousing

		Range of Gross Receipts										Total
		Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More		
Gross Receipts	Count	##	1,048	704	594	220	128	121	120	64	2,999	
	Sum(\$,000)	##	35,672	282,066	2,303,416	3,537,755	4,508,888	8,847,812	26,895,068	220,101,513	266,512,190	
Gross Profits	Count	11	1,040	698	589	218	128	120	117	64	2,985	
	Sum(\$,000)	-22,356	34,486	194,327	1,446,067	1,855,360	2,355,827	4,794,450	15,177,128	120,183,090	146,018,379	
Net Op. Loss Carryover	Count	25	148	164	91	30	5	15	13	10	501	
	Sum(\$,000)	102,114	15,860	4,079	37,024	18,807	2,671	21,155	86,649	1,172,767	1,461,127	
Income Sub. Apportionment	Count	163	854	572	522	193	121	103	110	58	2,696	
	Sum(\$,000)	-730,765	-6,384	149,110	-55,160	-27,271	-37,111	-12,926	1,425,253	1,831,185	2,535,932	
Mass. Taxable Income	Count	75	451	312	300	117	59	59	56	27	1,456	
	Sum(\$,000)	28,238	2,307	6,180	22,387	16,300	10,700	5,456	21,090	102,068	214,727	
Non-Income Excise	Count	1,374	616	434	367	150	97	90	95	49	3,272	
	Sum(\$,000)	880	61	103	306	214	235	158	190	1,971	4,118	
Income Excise	Count	71	445	309	296	117	57	58	55	27	1,435	
	Sum(\$,000)	1,704	211	571	1,928	1,207	780	409	1,918	9,663	18,391	
Excise Due	Count	2,412	1,046	704	594	220	128	121	120	64	5,409	
	Sum(\$,000)	3,676	617	859	2,354	1,483	888	598	2,137	11,690	24,302	
Exem. Prop. Sub. Loc. Tax	Count	1,132	413	427	320	65	33	36	46	34	2,506	
	Sum(\$,000)	485,338	9,300	35,804	205,566	108,609	84,057	91,043	41,909	1,680,930	2,742,555	
Econ. Opp. Area Credit	Count	0	**	0	**	0	0	0	0	0	5	
	Sum(\$,000)	.	**	.	**	.	.	.	.	.	4
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	**	0	**	0	**	0	0	0	4	
	Sum(\$,000)	.	**	.	**	.	**	.	.	.	112	
Vanpool Credit	Count	0	**	0	**	0	0	0	0	0	3	
	Sum(\$,000)	.	**	.	**	.	.	.	.	.	2
Research Credit	Count	**	0	**	0	0	0	0	0	0	3	
	Sum(\$,000)	**	.	**	.	.	.	.	.	.	15
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Wholesale Trade

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Wholesale Trade

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	0	519	1,307	1,830	688	399	277	371	229	5,620
	Sum(\$,000)	.	.	21,001	594,454	7,441,400	11,006,174	14,477,626	20,079,477	81,864,275	725,247,111	860,731,517
Gross Profits	Count	0	17	510	1,302	1,828	687	398	277	369	229	5,617
	Sum(\$,000)	.	-2,648	21,140	291,169	2,403,399	3,028,008	3,645,282	4,945,978	18,258,387	82,838,883	115,429,598
Net Op. Loss Carryover	Count	0	45	106	337	315	64	48	22	38	35	1,010
	Sum(\$,000)	.	16,502	2,979	20,820	55,789	21,646	45,121	89,165	125,433	3,347,396	3,724,851
Income Sub. Apportionment	Count	0	277	420	1,077	1,652	657	368	260	353	220	5,284
	Sum(\$,000)	.	134,039	-37,433	-76,421	-255,730	45,108	237,660	177,533	-33,910	5,835,883	6,026,728
Mass. Taxable Income	Count	0	153	169	600	1,128	463	262	171	214	130	3,290
	Sum(\$,000)	.	98,576	1,710	12,534	119,631	128,403	76,793	71,498	135,824	350,675	995,645
Non-Income Excise	Count	0	2,900	356	1,013	1,547	577	339	233	307	199	7,471
	Sum(\$,000)	.	3,686	84	397	1,833	1,576	1,251	1,086	2,421	5,720	18,053
Income Excise	Count	0	138	164	591	1,117	461	260	171	214	130	3,246
	Sum(\$,000)	.	7,600	158	1,109	9,133	9,016	5,730	5,526	12,005	32,282	82,559
Excise Due	Count	3	3,978	519	1,307	1,830	688	399	277	371	229	9,601
	Sum(\$,000)	12	9,144	387	1,701	11,041	10,447	6,940	6,516	13,884	37,363	97,436
Exem. Prop. Sub. Loc. Tax	Count	0	1,570	117	598	1,043	322	129	86	105	82	4,052
	Sum(\$,000)	.	253,963	4,179	31,929	119,282	106,072	85,959	105,973	136,563	531,648	1,375,568
Econ. Opp. Area Credit	Count	0	**	**	0	**	**	**	**	3	3	13
	Sum(\$,000)	.	**	**	.	**	**	**	**	61	295	395
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	20	**	**	22	17	8	3	3	6	83
	Sum(\$,000)	.	118	**	**	26	87	47	28	41	128	482
Vanpool Credit	Count	0	**	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	.	**	**	.	.	.	.	.	.	.	**
Research Credit	Count	0	8	3	5	6	4	**	**	**	3	34
	Sum(\$,000)	.	1,258	11	83	39	106	**	**	**	244	1,902
Harbor Main. Credit	Count	0	9	0	**	7	**	**	4	4	0	27
	Sum(\$,000)	.	1,986	.	**	15	**	**	33	200	.	2,244
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Retail Trade

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Retail Trade

		Range of Gross Receipts										
		Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total	
Gross Receipts	Count	4	782	3,623	2,520	490	250	147	213	140	8,169	
	Sum(\$,000)	-21,851	34,622	1,652,566	7,734,701	7,760,441	8,845,713	10,419,257	46,621,914	590,623,537	673,670,899	
Gross Profits	Count	17	760	3,618	2,520	489	250	147	213	139	8,153	
	Sum(\$,000)	610,293	19,919	621,069	2,264,750	2,275,155	2,826,728	3,466,271	17,203,775	146,686,141	175,974,101	
Net Op. Loss Carryover	Count	39	135	798	451	76	31	14	31	27	1,602	
	Sum(\$,000)	1,921	1,408	15,901	24,184	82,181	19,642	9,004	184,476	1,122,807	1,461,525	
Income Sub. Apportionment	Count	291	598	2,951	2,226	436	229	139	200	128	7,198	
	Sum(\$,000)	-670,302	-32,621	-83,400	-54,389	-1,149,267	-60,653	-360,166	-1,733,863	11,962,111	7,817,451	
Mass. Taxable Income	Count	152	202	1,641	1,600	269	124	78	82	67	4,215	
	Sum(\$,000)	74,193	1,186	28,919	96,959	55,081	46,917	30,502	55,487	433,287	822,530	
Non-Income Excise	Count	6,710	565	3,263	2,350	437	225	133	173	126	13,982	
	Sum(\$,000)	6,180	80	722	2,194	2,173	1,867	1,688	2,018	9,758	26,681	
Income Excise	Count	139	199	1,617	1,591	269	124	78	82	67	4,166	
	Sum(\$,000)	6,244	112	2,728	7,987	3,978	3,652	2,234	4,947	34,445	66,327	
Excise Due	Count	8,210	782	3,623	2,520	490	250	147	213	140	16,375	
	Sum(\$,000)	14,594	452	4,155	10,348	6,167	5,461	3,930	6,967	42,951	95,025	
Exem. Prop. Sub. Loc. Tax	Count	3,763	175	1,861	1,760	311	152	82	96	78	8,278	
	Sum(\$,000)	398,513	6,693	71,177	228,172	102,715	101,445	125,805	222,073	1,382,055	2,638,649	
Econ. Opp. Area Credit	Count	3	0	**	**	0	3	**	0	4	14	
	Sum(\$,000)	194	.	**	**	.	77	**	.	1,031	1,319	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	4	0	**	**	**	**	0	0	**	12	
	Sum(\$,000)	6	.	**	**	**	**	.	.	**	17	
Vanpool Credit	Count	0	0	**	0	0	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	.	.	**
Research Credit	Count	**	**	**	3	**	0	0	**	0	11	
	Sum(\$,000)	**	**	**	16	**	.	.	**	.	91	
Harbor Main. Credit	Count	0	0	0	**	0	**	0	0	0	**	
	Sum(\$,000)	.	.	.	**	.	**	.	.	.	**	
Brownfields Credit	Count	**	0	0	**	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	**	.	.	.	.	.	**

See footnotes after Table 7

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Information

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	##	322	457	457	199	125	118	177	81	1,936
	Sum(\$,000)	.	##	10,511	187,053	1,969,981	3,287,374	4,507,980	8,438,645	38,621,511	136,035,581	193,058,637
Gross Profits	Count	0	19	314	450	455	198	124	118	177	81	1,936
	Sum(\$,000)	.	-8,200	5,761	119,180	948,870	1,929,544	2,698,168	5,582,236	30,304,237	81,298,404	122,878,200
Net Op. Loss Carryover	Count	0	44	51	113	81	29	15	13	30	20	396
	Sum(\$,000)	.	167,530	3,268	23,096	183,232	34,874	112,532	113,446	998,610	1,747,009	3,383,598
Income Sub. Apportionment	Count	0	304	260	383	399	177	116	110	165	72	1,986
	Sum(\$,000)	.	-2,213,351	-183,135	-959,130	-1,171,085	-1,604,493	-881,263	-3,241,746	-4,788,573	3,083,088	-11,959,688
Mass. Taxable Income	Count	0	42	74	168	158	51	36	39	47	25	640
	Sum(\$,000)	.	9,575	901	4,409	51,813	13,319	38,742	36,967	300,391	196,730	652,847
Non-Income Excise	Count	0	1,067	194	322	307	125	77	86	123	54	2,355
	Sum(\$,000)	.	2,492	140	274	1,263	1,121	1,041	997	1,966	11,112	20,406
Income Excise	Count	0	41	71	164	158	51	36	39	47	25	632
	Sum(\$,000)	.	739	85	404	3,695	1,042	3,488	3,379	17,066	18,689	48,589
Excise Due	Count	6	1,821	320	457	457	199	125	118	177	81	3,761
	Sum(\$,000)	140	3,589	285	709	4,776	1,869	4,336	3,944	18,551	27,941	66,141
Exem. Prop. Sub. Loc. Tax	Count	0	381	51	148	146	38	24	21	47	35	891
	Sum(\$,000)	.	804,507	7,881	9,636	85,829	54,458	68,167	242,573	496,684	761,779	2,531,514
Econ. Opp. Area Credit	Count	0	0	0	0	0	0	0	0	0	**	**
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	**	**
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	6	**	**	14	5	4	**	0	5	40
	Sum(\$,000)	.	112	**	**	27	45	76	**	.	941	1,242
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	0	27	8	15	24	11	3	7	4	3	102
	Sum(\$,000)	.	191	42	80	219	191	148	415	531	595	2,411
Harbor Main. Credit	Count	0	0	0	0	0	**	0	0	0	0	**
	Sum(\$,000)	.	.	.	.	.	**	.	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Finance, Insurance, and Real Estate

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	16	1,256	1,931	1,020	291	166	133	176	100	5,089
	Sum(\$,000)	.	-51,390	47,062	734,156	3,614,717	4,588,107	5,846,954	9,293,490	38,844,844	509,703,127	572,621,067
Gross Profits	Count	0	51	1,225	1,917	1,002	288	164	131	174	98	5,050
	Sum(\$,000)	.	86,623	41,489	626,932	2,796,477	3,670,382	4,454,455	6,668,883	24,428,128	133,120,998	175,894,368
Net Op. Loss Carryover	Count	0	774	244	417	173	37	19	20	25	20	1,729
	Sum(\$,000)	.	3,246,567	20,637	58,189	221,561	42,290	236,617	126,702	716,827	2,576,127	7,245,516
Income Sub. Apportionment	Count	0	4,636	1,017	1,621	920	264	158	126	162	89	8,993
	Sum(\$,000)	.	-4,136,806	-110,913	-49,334	52,778	-139,593	-304,758	596,576	-143,551	686,559	-3,549,042
Mass. Taxable Income	Count	0	1,936	531	1,014	538	120	66	50	65	34	4,354
	Sum(\$,000)	.	863,690	7,284	50,222	99,548	38,171	52,483	53,420	211,985	495,536	1,872,339
Non-Income Excise	Count	0	9,004	738	1,351	717	197	125	96	136	74	12,438
	Sum(\$,000)	.	15,803	208	670	1,355	706	717	1,196	4,920	7,172	32,746
Income Excise	Count	0	1,886	523	992	531	119	66	50	65	34	4,266
	Sum(\$,000)	.	71,391	632	4,074	7,660	3,014	4,939	4,845	14,498	46,800	157,853
Excise Due	Count	735	17,543	1,256	1,931	1,020	291	166	133	176	100	23,351
	Sum(\$,000)	34,532	92,281	1,219	5,161	9,154	3,787	5,598	6,091	18,218	53,777	229,817
Exem. Prop. Sub. Loc. Tax	Count	0	6,192	397	896	409	75	36	37	44	39	8,125
	Sum(\$,000)	.	8,382,049	72,081	363,685	500,157	229,854	260,431	353,922	516,828	1,843,033	12,522,041
Econ. Opp. Area Credit	Count	0	**	0	0	**	0	0	**	0	0	4
	Sum(\$,000)	.	**	.	.	**	.	.	**	.	.	75
Renovation Deduction	Count	0	**	0	0	0	0	0	0	0	**	**
	Sum(\$,000)	.	**	.	.	.	.	.	.	.	**	**
Investment Tax Credit	Count	0	12	0	**	10	**	**	**	4	**	33
	Sum(\$,000)	.	950	.	**	24	**	**	**	135	**	1,176
Vanpool Credit	Count	**	0	0	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	.	.	**
Research Credit	Count	0	13	0	**	**	**	**	0	6	**	27
	Sum(\$,000)	.	353	.	**	**	**	**	.	1,114	**	2,121
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	**	0	0	0	0	0	0	0	0	**
	Sum(\$,000)	.	**	.	.	.	.	.	.	.	.	**

See footnotes after Table 7

Services

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Services

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	15	4,291	11,544	5,576	1,358	765	531	605	172	24,857
	Sum(\$,000)	.	-8,177	190,175	4,477,820	18,667,245	21,724,035	27,084,329	37,382,898	133,036,273	280,235,821	522,790,419
Gross Profits	Count	0	69	4,230	11,515	5,556	1,355	765	530	604	172	24,796
	Sum(\$,000)	.	-172,422	176,065	3,442,455	13,044,849	14,359,947	17,740,466	24,447,529	81,606,903	148,875,805	303,521,597
Net Op. Loss Carryover	Count	0	318	783	2,685	1,044	172	111	81	83	47	5,324
	Sum(\$,000)	.	205,597	67,785	134,675	422,752	510,655	666,529	494,687	1,346,507	1,026,302	4,875,488
Income Sub. Apportionment	Count	0	2,023	3,422	9,568	4,970	1,262	710	494	576	150	23,175
	Sum(\$,000)	.	-406,018	-594,376	-1,428,222	-3,360,438	-3,108,978	-2,778,943	-2,550,876	-5,087,039	-5,011,160	-24,326,050
Mass. Taxable Income	Count	0	657	1,511	5,548	2,822	587	312	219	235	60	11,951
	Sum(\$,000)	.	106,913	14,637	94,136	264,893	146,712	128,876	135,413	246,465	193,229	1,331,274
Non-Income Excise	Count	0	21,022	2,743	8,779	4,035	895	542	362	453	142	38,973
	Sum(\$,000)	.	8,069	599	2,364	4,865	2,868	2,956	2,976	7,666	8,251	40,616
Income Excise	Count	0	617	1,461	5,478	2,803	586	312	219	235	60	11,771
	Sum(\$,000)	.	8,006	1,360	8,399	19,186	11,579	10,414	12,048	21,369	17,941	110,302
Excise Due	Count	7	30,391	4,291	11,544	5,576	1,358	765	531	605	172	55,240
	Sum(\$,000)	263	25,834	3,120	12,901	23,658	12,981	11,622	14,349	25,623	23,184	153,535
Exem. Prop. Sub. Loc. Tax	Count	0	10,851	941	5,487	2,652	363	168	103	158	77	20,800
	Sum(\$,000)	.	1,390,861	49,864	364,785	794,939	351,239	664,096	648,048	785,734	778,742	5,828,309
Econ. Opp. Area Credit	Count	0	**	0	**	**	**	0	0	**	**	7
	Sum(\$,000)	.	**	.	**	**	**	.	.	**	**	48
Renovation Deduction	Count	0	0	0	**	0	0	0	0	0	0	**
	Sum(\$,000)	.	.	.	**	.	.	.	.	.	.	**
Investment Tax Credit	Count	0	33	7	24	43	23	11	4	7	3	155
	Sum(\$,000)	.	122	38	49	208	169	367	224	472	90	1,739
Vanpool Credit	Count	0	**	0	**	**	0	0	0	0	0	4
	Sum(\$,000)	.	**	.	**	**	.	.	.	.	.	2
Research Credit	Count	0	146	36	82	145	50	29	18	20	12	538
	Sum(\$,000)	.	1,618	258	884	1,225	1,387	1,208	465	2,748	3,598	13,391
Harbor Main. Credit	Count	0	**	0	**	0	0	0	0	0	0	**
	Sum(\$,000)	.	**	.	**	.	.	.	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2000 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Other and Undefined

Range of Gross Receipts

		Missing	Zero*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	\$500M or More	Total
Gross Receipts	Count	0	6	746	1,100	432	100	56	44	66	47	2,597
	Sum(\$,000)	.	-2,253	30,693	399,872	1,357,773	1,625,411	1,875,941	3,094,473	14,213,233	359,944,539	382,539,683
Gross Profits	Count	0	33	724	1,083	430	99	56	44	66	47	2,582
	Sum(\$,000)	.	-4,614	25,211	226,417	694,452	925,708	928,495	1,385,977	7,949,808	71,571,994	83,703,447
Net Op. Loss Carryover	Count	0	42	78	168	62	8	4	4	8	8	382
	Sum(\$,000)	.	32,346	2,104	4,998	3,272	4,556	17,527	17,390	118,933	450,099	651,223
Income Sub. Apportionment	Count	0	452	536	846	382	91	52	40	61	43	2,503
	Sum(\$,000)	.	112,031	-18,646	-86,564	-89,090	-51,752	1,331,475	-220,289	232,119	298,250	1,507,534
Mass. Taxable Income	Count	0	194	252	512	242	40	22	13	19	12	1,306
	Sum(\$,000)	.	33,694	1,638	8,508	17,123	7,112	5,094	17,559	13,561	25,459	129,748
Non-Income Excise	Count	0	1,724	384	766	329	67	32	31	47	36	3,416
	Sum(\$,000)	.	2,808	40	331	417	227	135	363	814	1,223	6,357
Income Excise	Count	0	169	233	478	223	39	22	13	19	12	1,208
	Sum(\$,000)	.	3,061	135	724	1,235	499	478	1,667	1,281	2,278	11,357
Excise Due	Count	70	3,753	746	1,100	432	100	56	44	66	47	6,414
	Sum(\$,000)	780	7,213	436	1,328	1,536	633	598	1,982	1,874	3,221	19,600
Exem. Prop. Sub. Loc. Tax	Count	0	903	164	434	199	20	10	5	17	14	1,766
	Sum(\$,000)	.	631,405	8,765	27,981	56,245	13,225	23,613	6,504	222,899	408,411	1,399,049
Econ. Opp. Area Credit	Count	0	**	**	3	**	0	0	0	**	0	7
	Sum(\$,000)	.	**	**	2	**	.	.	.	**	.	12
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	3	**	6	8	3	**	**	3	0	29
	Sum(\$,000)	.	4	**	4	72	20	**	**	47	.	180
Vanpool Credit	Count	0	**	**	**	0	0	0	0	0	0	5
	Sum(\$,000)	.	**	**	**	.	.	.	.	.	.	2
Research Credit	Count	0	14	3	**	5	5	0	**	**	3	35
	Sum(\$,000)	.	105	4	**	76	89	.	**	**	378	691
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

**Table 3:
2000 Corporate Excise Returns
by Industry
and
Excise Due**

All Industries

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--All Industries

		Range of Excise Due								
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Gross Receipts	Count	38,659	6,253	11,780	3,991	3,089	1,358	862	1,000	66,992
	Sum(\$,000)	899,486,277	151,042,087	769,808,085	292,525,583	512,051,425	475,413,394	533,582,009	2,266,331,920	5,900,240,779
Gross Profits	Count	38,509	6,246	11,774	3,993	3,089	1,364	863	1,004	66,842
	Sum(\$,000)	304,683,329	59,866,653	183,202,400	91,533,205	155,672,811	170,837,481	189,995,627	711,158,429	1,866,949,934
Net Op. Loss Carryover	Count	9,316	1,368	2,063	534	401	168	103	118	14,071
	Sum(\$,000)	10,549,612	1,075,487	5,675,464	3,347,224	4,131,031	3,545,939	2,159,280	8,697,429	39,181,467
Income Sub. Apportionment	Count	36,709	6,363	12,326	4,218	3,298	1,465	933	1,065	66,377
	Sum(\$,000)	-43,327,600	-3,366,419	-22,665,595	-10,623,808	-11,036,596	744,359	7,640,050	60,938,267	-21,697,342
Mass. Taxable Income	Count	11,131	4,587	10,132	3,631	2,763	1,244	834	1,046	35,368
	Sum(\$,000)	172,076	62,425	335,958	294,229	538,308	558,688	733,224	6,741,561	9,436,468
Non-Income Excise	Count	67,529	9,919	14,644	4,481	3,477	1,504	942	1,100	103,596
	Sum(\$,000)	21,538	7,083	22,421	13,750	25,318	21,663	25,529	102,083	239,387
Income Excise	Count	10,608	4,565	10,121	3,631	2,763	1,244	834	1,046	34,812
	Sum(\$,000)	7,211	4,635	28,280	23,516	39,958	41,500	58,033	580,830	783,964
Excise Due	Count	109,724	10,867	16,005	4,856	3,830	1,681	1,080	1,233	149,276
	Sum(\$,000)	50,034	7,449	37,623	34,183	59,992	58,902	75,500	637,199	960,881
Exem. Prop. Sub. Loc. Tax	Count	39,991	5,555	8,843	2,919	2,272	927	610	694	61,811
	Sum(\$,000)	9,097,380	1,575,891	3,913,643	2,427,355	3,283,749	2,813,948	3,371,439	11,720,570	38,203,974
Econ. Opp. Area Credit	Count	21	7	21	8	14	14	9	22	116
	Sum(\$,000)	24	4	259	128	251	331	268	3,758	5,023
Renovation Deduction	Count	**	0	**	0	0	**	**	0	4
	Sum(\$,000)	**	.	**	.	.	**	**	.	558
Investement Tax Credit	Count	337	185	508	233	231	142	114	205	1,955
	Sum(\$,000)	4,205	1,595	3,142	1,025	2,043	2,297	2,441	14,942	31,691
Vanpool Credit	Count	21	**	4	0	**	0	**	0	29
	Sum(\$,000)	24	**	9	.	**	.	**	.	38
Research Credit	Count	909	70	132	46	63	43	38	79	1,380
	Sum(\$,000)	12,689	2,342	6,664	1,582	3,857	4,105	6,590	43,102	80,932
Harbor Main. Credit	Count	9	**	8	**	8	5	4	13	51
	Sum(\$,000)	86	**	1,918	**	80	7	79	819	2,992
Full Employ. Credit	Count	**	0	0	0	**	0	0	**	3
	Sum(\$,000)	**	.	.	.	**	.	.	**	3
Brownfields Credit	Count	0	**	**	**	0	0	0	0	4
	Sum(\$,000)	.	**	**	**	.	.	.	.	10

See footnotes after Table 7

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Table3-1: Business Corporations--Agriculture, Forestry, Fishing, and Hunting

		Range of Excise Due								
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Gross Receipts	Count	279	46	60	22	8	**	**	3	422
	Sum(\$,000)	835,297	29,043	145,315	269,034	21,171	**	**	166,471	1,592,860
Gross Profits	Count	279	46	60	22	8	**	**	3	422
	Sum(\$,000)	384,162	17,303	50,725	42,438	8,216	**	**	46,581	567,805
Net Op. Loss Carryover	Count	72	14	18	3	**	**	0	0	111
	Sum(\$,000)	2,868	294	703	1,776	**	**	.	.	7,340
Income Sub. Apportionment	Count	233	45	66	23	8	3	**	**	382
	Sum(\$,000)	-43,733	215	-6,915	-758	2,274	-1,755	**	**	-29,098
Mass. Taxable Income	Count	66	34	62	23	8	**	**	3	200
	Sum(\$,000)	99	217	1,332	1,781	1,808	**	**	6,648	16,679
Non-Income Excise	Count	646	99	76	22	6	3	3	3	858
	Sum(\$,000)	76	56	81	37	3	52	6	32	343
Income Excise	Count	64	34	62	23	8	**	**	3	198
	Sum(\$,000)	9	21	124	156	135	**	**	632	1,364
Excise Due	Count	1,031	104	93	26	8	3	3	3	1,271
	Sum(\$,000)	470	69	198	180	118	123	246	638	2,043
Exem. Prop. Sub. Loc. Tax	Count	607	72	65	18	7	3	**	**	775
	Sum(\$,000)	85,927	17,517	27,723	7,635	1,581	27,438	**	**	169,009
Econ. Opp. Area Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	3	4	8	**	**	3	**	**	25
	Sum(\$,000)	1	2	6	**	**	53	**	**	136
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations-- Mining

		Range of Excise Due							Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	30	7	12	7	4	**	**	65
	Sum(\$,000)	15,021,213	78,208	431,386	5,444,004	931,372	**	**	40,791,362
Gross Profits	Count	30	7	12	7	4	**	**	65
	Sum(\$,000)	6,081,241	24,881	179,742	89,868	728,644	**	**	11,472,215
Net Op. Loss Carryover	Count	3	0	3	**	0	0	**	10
	Sum(\$,000)	507,824	.	34,248	**	.	.	**	900,042
Income Sub. Apportionment	Count	35	6	12	7	5	**	**	69
	Sum(\$,000)	689,466	-5,049	-23,999	-284,982	33,490	**	**	1,753,022
Mass. Taxable Income	Count	6	**	10	5	4	**	3	32
	Sum(\$,000)	19	**	378	609	925	**	14,401	17,467
Non-Income Excise	Count	61	14	22	6	5	**	**	112
	Sum(\$,000)	9	9	49	18	35	**	**	198
Income Excise	Count	6	**	10	5	4	**	3	32
	Sum(\$,000)	1	**	23	32	48	**	1,216	1,429
Excise Due	Count	125	15	24	7	6	**	**	182
	Sum(\$,000)	57	11	67	52	84	**	**	1,671
Exem. Prop. Sub. Loc. Tax	Count	49	10	18	4	3	**	**	88
	Sum(\$,000)	21,799	4,367	25,572	67,380	1,183	**	**	139,850
Econ. Opp. Area Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	0	**	0	0	0	**	**
	Sum(\$,000)	.	.	**	.	.	.	**	**
Vanpool Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Research Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.

See footnotes after Table 7

Construction

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Construction

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	4,081	720	1,379	540	367	128	67	54	7,336
	Sum(\$,000)	40,591,372	5,143,132	13,219,465	6,997,565	8,021,801	7,013,637	5,386,900	22,617,228	108,991,100
Gross Profits	Count	4,081	720	1,376	542	367	127	67	54	7,334
	Sum(\$,000)	6,518,798	852,104	1,640,413	1,291,759	1,071,515	887,271	593,122	1,958,381	14,813,361
Net Op. Loss Carryover	Count	1,000	169	256	68	38	10	5	6	1,552
	Sum(\$,000)	265,853	11,784	29,497	14,627	15,265	7,465	2,789	14,369	361,649
Income Sub. Apportionment	Count	3,401	679	1,339	540	369	130	69	53	6,580
	Sum(\$,000)	-259,089	64,274	133,152	224,365	221,308	442,734	164,657	485,586	1,476,988
Mass. Taxable Income	Count	1,159	565	1,255	532	370	131	65	54	4,131
	Sum(\$,000)	18,355	5,602	32,244	39,967	67,691	67,442	66,895	159,703	457,899
Non-Income Excise	Count	6,627	1,018	1,579	549	383	124	67	51	10,398
	Sum(\$,000)	607	444	1,344	800	1,152	485	700	1,187	6,719
Income Excise	Count	1,117	561	1,255	532	370	131	65	54	4,085
	Sum(\$,000)	166	335	2,791	3,342	5,041	4,429	4,200	13,292	33,597
Excise Due	Count	10,904	1,138	1,752	597	408	136	70	55	15,060
	Sum(\$,000)	4,972	785	4,141	4,141	6,184	4,886	4,940	14,465	44,514
Exem. Prop. Sub. Loc. Tax	Count	5,594	751	1,236	479	313	107	57	40	8,577
	Sum(\$,000)	720,265	127,511	193,748	86,840	101,261	44,313	43,549	46,375	1,363,863
Econ. Opp. Area Credit	Count	3	0	**	**	0	**	0	0	6
	Sum(\$,000)	1	.	**	**	.	**	.	.	43
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	4	**	**	3	**	**	**	**	14
	Sum(\$,000)	2	**	**	5	**	**	**	**	65
Vanpool Credit	Count	**	**	0	0	0	0	0	0	3
	Sum(\$,000)	**	**	.	.	.	.	.	.	2
Research Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	**	.	.	.	.	.	**

See footnotes after Table 7

Manufacturing

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Manufacturing

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	3,259	725	1,659	681	660	345	256	317	7,902
	Sum(\$,000)	333,645,451	55,782,096	222,107,921	121,489,108	203,794,227	211,636,180	257,539,411	870,946,651	2,276,941,045
Gross Profits	Count	3,257	726	1,659	680	660	346	255	319	7,902
	Sum(\$,000)	91,252,244	17,671,028	62,467,161	25,644,628	68,409,111	58,211,101	80,837,087	312,184,501	716,676,861
Net Op. Loss Carryover	Count	762	146	290	89	83	35	23	26	1,454
	Sum(\$,000)	4,642,108	289,022	2,085,875	591,684	2,208,098	1,417,345	348,676	3,526,300	15,109,107
Income Sub. Apportionment	Count	3,022	663	1,592	669	653	347	252	313	7,511
	Sum(\$,000)	-14,280,001	1,776,268	-8,605,156	-6,092,177	-5,423,173	4,465,653	8,828,053	16,379,415	-2,951,119
Mass. Taxable Income	Count	609	338	1,038	482	506	282	227	311	3,793
	Sum(\$,000)	99,758	23,554	82,941	51,941	123,298	141,772	234,308	2,167,742	2,925,313
Non-Income Excise	Count	4,640	1,190	2,127	732	700	355	256	321	10,321
	Sum(\$,000)	10,561	2,422	8,143	4,361	6,916	7,215	10,061	33,472	83,151
Income Excise	Count	592	337	1,036	482	506	282	227	311	3,773
	Sum(\$,000)	4,095	2,149	6,976	3,837	8,978	10,920	19,606	195,636	252,196
Excise Due	Count	6,734	1,241	2,194	754	713	366	271	339	12,612
	Sum(\$,000)	3,071	864	5,237	5,336	11,427	12,748	19,034	169,078	226,797
Exem. Prop. Sub. Loc. Tax	Count	2,483	705	1,282	464	431	209	168	211	5,953
	Sum(\$,000)	1,156,072	243,398	788,248	384,888	477,916	642,580	935,037	2,865,430	7,493,568
Econ. Opp. Area Credit	Count	**	**	13	6	10	8	7	9	59
	Sum(\$,000)	**	**	36	115	190	200	219	2,350	3,122
Renovation Deduction	Count	0	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Investment Tax Credit	Count	212	154	432	199	194	113	93	161	1,558
	Sum(\$,000)	3,259	1,492	3,005	863	1,488	1,932	2,225	12,272	26,538
Vanpool Credit	Count	4	0	4	0	**	0	**	0	10
	Sum(\$,000)	8	.	9	.	**	.	**	.	21
Research Credit	Count	377	25	73	27	33	25	24	46	630
	Sum(\$,000)	8,099	1,794	5,410	967	1,664	2,392	4,965	35,020	60,311
Harbor Main. Credit	Count	3	**	**	0	**	**	3	6	19
	Sum(\$,000)	63	**	**	.	**	**	69	585	725
Full Employ. Credit	Count	**	0	0	0	**	0	0	**	3
	Sum(\$,000)	**	.	.	.	**	.	.	**	3
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Transportation and Warehousing

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	2,097	228	390	118	89	32	21	24	2,999
	Sum(\$,000)	69,253,173	10,501,222	48,199,444	14,400,667	12,371,499	5,359,583	35,379,311	71,047,291	266,512,190
Gross Profits	Count	2,080	228	392	118	89	32	22	24	2,985
	Sum(\$,000)	20,546,229	6,874,336	21,256,418	9,614,701	5,184,166	3,275,999	23,318,882	55,947,649	146,018,379
Net Op. Loss Carryover	Count	368	41	57	17	13	**	**	**	501
	Sum(\$,000)	224,632	33,896	268,046	872,131	29,003	**	**	**	1,461,127
Income Sub. Apportionment	Count	1,788	222	396	118	91	33	24	24	2,696
	Sum(\$,000)	-397,171	-9,332	-1,298,435	131,967	-354,742	326,234	-889,792	5,027,203	2,535,932
Mass. Taxable Income	Count	657	178	356	110	79	31	19	26	1,456
	Sum(\$,000)	1,339	1,254	14,757	8,608	14,249	12,805	17,197	144,518	214,727
Non-Income Excise	Count	2,279	299	413	110	86	34	25	26	3,272
	Sum(\$,000)	208	122	325	200	350	227	644	2,043	4,118
Income Excise	Count	637	178	355	110	79	31	19	26	1,435
	Sum(\$,000)	84	102	807	731	1,071	960	1,354	13,282	18,391
Excise Due	Count	4,275	335	479	129	99	38	27	27	5,409
	Sum(\$,000)	1,949	225	1,148	936	1,428	1,289	2,026	15,301	24,302
Exem. Prop. Sub. Loc. Tax	Count	1,869	168	266	78	59	26	22	18	2,506
	Sum(\$,000)	371,900	36,032	127,446	118,445	113,231	78,717	546,403	1,350,382	2,742,555
Econ. Opp. Area Credit	Count	**	0	0	0	0	0	0	**	5
	Sum(\$,000)	**	.	.	.	.	.	.	**	4
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	0	0	0	0	0	0	**	4
	Sum(\$,000)	**	.	.	.	.	.	.	**	112
Vanpool Credit	Count	3	0	0	0	0	0	0	0	3
	Sum(\$,000)	2	.	.	.	.	.	.	.	2
Research Credit	Count	3	0	0	0	0	0	0	0	3
	Sum(\$,000)	15	.	.	.	.	.	.	.	15
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Wholesale Trade

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Wholesale Trade

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	2,368	537	1,275	507	437	206	155	135	5,620
	Sum(\$,000)	106,900,218	25,878,028	170,199,975	54,289,858	84,862,031	96,401,784	70,932,755	251,266,867	860,731,517
Gross Profits	Count	2,365	536	1,274	508	437	207	155	135	5,617
	Sum(\$,000)	13,632,650	3,292,213	14,568,073	9,407,570	11,771,217	14,646,723	11,369,985	36,741,168	115,429,598
Net Op. Loss Carryover	Count	576	107	201	42	44	16	10	14	1,010
	Sum(\$,000)	183,280	113,066	159,058	418,589	121,008	868,148	209,398	1,652,304	3,724,851
Income Sub. Apportionment	Count	2,112	504	1,230	501	438	207	157	135	5,284
	Sum(\$,000)	-1,677,765	-175,407	-390,966	-653,029	786,066	-726,763	722,592	8,142,000	6,026,728
Mass. Taxable Income	Count	631	317	993	459	403	196	152	139	3,290
	Sum(\$,000)	2,745	2,175	43,902	38,177	76,806	83,841	120,025	627,973	995,645
Non-Income Excise	Count	3,499	817	1,614	562	466	222	152	139	7,471
	Sum(\$,000)	591	457	2,760	1,477	2,344	2,233	1,797	6,394	18,053
Income Excise	Count	589	316	992	459	403	196	152	139	3,246
	Sum(\$,000)	109	174	3,709	2,788	5,419	5,941	9,494	54,926	82,559
Excise Due	Count	5,432	877	1,691	585	481	227	162	146	9,601
	Sum(\$,000)	2,477	605	3,997	4,144	7,577	7,915	11,238	59,484	97,436
Exem. Prop. Sub. Loc. Tax	Count	1,668	425	920	363	312	152	111	101	4,052
	Sum(\$,000)	144,987	45,017	226,038	99,026	129,029	138,726	82,208	510,538	1,375,568
Cred. Build Area Credit	Count	**	**	**	0	**	**	**	**	**
	Sum(\$,000)	**	**	**	.	**	**	**	**	**
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	11	6	19	10	9	9	9	10	83
	Sum(\$,000)	15	3	28	54	30	58	55	240	482
Vanpool Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research Credit	Count	20	**	3	**	**	**	**	**	34
	Sum(\$,000)	160	**	276	**	**	**	**	**	1,902
Harbor Main. Credit	Count	4	**	6	**	5	**	**	7	27
	Sum(\$,000)	9	**	1,914	**	73	**	**	234	2,244
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Retail Trade

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Retail Trade

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	3,931	980	1,800	647	479	156	92	84	8,169
	Sum(\$,000)	41,237,927	7,162,809	24,736,320	24,371,300	46,535,134	34,652,854	66,710,264	428,264,292	673,670,899
Gross Profits	Count	3,916	980	1,801	645	479	157	92	83	8,153
	Sum(\$,000)	9,262,821	2,398,470	8,439,225	9,918,612	14,311,950	12,131,953	17,705,993	101,805,076	175,974,101
Net Op. Loss Carryover	Count	954	215	279	67	56	13	9	9	1,602
	Sum(\$,000)	84,941	36,248	130,291	223,984	271,634	109,611	143,559	461,257	1,461,525
Income Sub. Apportionment	Count	3,170	880	1,734	628	459	157	89	81	7,198
	Sum(\$,000)	-2,634,441	-314,224	-1,688,382	-370,054	-707,920	-422,512	186,839	13,768,144	7,817,451
Mass. Taxable Income	Count	864	626	1,501	552	375	144	75	78	4,215
	Sum(\$,000)	3,509	4,942	35,078	38,968	63,259	51,225	52,340	573,210	822,530
Non-Income Excise	Count	8,369	1,704	2,249	735	565	175	98	87	13,982
	Sum(\$,000)	1,164	869	2,394	2,110	4,505	2,595	2,514	10,530	26,681
Income Excise	Count	820	623	1,499	552	375	144	75	78	4,166
	Sum(\$,000)	130	318	3,054	3,199	4,406	3,784	4,049	47,388	66,327
Excise Due	Count	10,614	1,753	2,310	749	578	182	100	89	16,375
	Sum(\$,000)	4,840	1,185	5,428	5,281	8,926	6,350	6,521	56,494	95,025
Exem. Prop. Sub. Loc. Tax	Count	4,394	1,041	1,565	541	457	137	74	69	8,278
	Sum(\$,000)	269,463	79,050	201,935	142,300	256,475	110,766	133,237	1,445,422	2,638,649
Econ. Opp. Area Credit	Count	**	**	**	0	**	**	**	7	14
	Sum(\$,000)	**	**	**	.	**	**	**	1,204	1,319
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	**	4	**	**	0	**	**	12
	Sum(\$,000)	**	**	5	**	**	.	**	**	17
Vanpool Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research Credit	Count	6	**	**	**	**	0	0	**	11
	Sum(\$,000)	29	**	**	**	**	.	.	**	91
Harbor Main. Credit	Count	0	0	0	0	0	**	0	0	**
	Sum(\$,000)	.	.	.	.	.	**	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	**	**	0	0	0	0	0	**
	Sum(\$,000)	.	**	**	.	.	.	.	.	**

See footnotes after Table 7

Information

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Information

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	1,169	131	285	97	97	55	28	74	1,936
	Sum(\$,000)	50,555,559	7,322,380	15,651,391	10,453,139	27,292,080	24,491,680	12,729,670	44,562,738	193,058,637
Gross Profits	Count	1,168	132	283	97	96	56	29	75	1,936
	Sum(\$,000)	35,411,679	3,460,733	11,024,225	5,965,263	11,264,666	14,428,485	8,553,644	32,769,505	122,878,200
Net Op. Loss Carryover	Count	264	27	48	13	18	11	5	10	396
	Sum(\$,000)	602,792	79,659	514,038	318,175	40,334	570,847	378,801	878,954	3,383,598
Income Sub. Apportionment	Count	1,201	129	301	101	94	54	29	77	1,986
	Sum(\$,000)	-2,433,350	-1,770,421	-3,872,955	-2,142,444	-2,084,322	-2,464,938	-1,261,230	4,069,972	-11,959,688
Mass. Taxable Income	Count	195	59	160	55	61	34	16	60	640
	Sum(\$,000)	1,071	433	4,752	4,923	11,237	16,328	15,439	598,664	652,847
Non-Income Excise	Count	1,447	187	347	113	98	59	30	74	2,355
	Sum(\$,000)	916	299	654	536	1,050	1,254	1,639	14,058	20,406
Income Excise	Count	187	59	160	55	61	34	16	60	632
	Sum(\$,000)	66	35	377	368	894	1,327	1,225	44,297	48,589
Excise Due	Count	2,771	208	376	120	106	63	34	83	3,761
	Sum(\$,000)	1,264	144	924	846	1,731	2,250	2,547	56,435	66,141
Exem. Prop. Sub. Loc. Tax	Count	527	70	133	39	37	26	16	43	891
	Sum(\$,000)	522,315	33,927	61,227	18,787	282,331	69,207	352,727	1,190,992	2,531,514
Econ. Opp. Area Credit	Count	0	0	0	0	0	**	0	0	**
	Sum(\$,000)	.	.	.	.	.	**	.	.	**
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	13	**	5	5	3	**	0	10	40
	Sum(\$,000)	132	**	4	15	25	**	.	1,023	1,242
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	77	4	6	**	**	3	3	5	102
	Sum(\$,000)	574	114	102	**	**	270	494	673	2,411
Harbor Main. Credit	Count	0	0	0	0	**	0	0	0	**
	Sum(\$,000)	.	.	.	.	**	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Finance, Insurance, and Real Estate

		Range of Excise Due								
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Gross Receipts	Count	2,925	452	905	303	234	99	66	105	5,089
	Sum(\$,000)	53,240,366	11,020,973	182,481,970	10,636,182	53,820,800	17,496,974	39,092,009	204,831,795	572,621,067
Gross Profits	Count	2,891	450	899	300	235	101	67	107	5,050
	Sum(\$,000)	22,015,654	8,999,311	17,975,375	5,549,959	11,077,396	14,905,558	18,250,348	77,120,767	175,894,368
Net Op. Loss Carryover	Count	1,131	154	237	76	58	25	20	28	1,729
	Sum(\$,000)	2,189,473	99,036	1,451,037	351,165	881,687	138,827	503,935	1,630,356	7,245,516
Income Sub. Apportionment	Count	5,210	772	1,541	539	422	194	136	179	8,993
	Sum(\$,000)	-7,033,903	-1,457,125	-1,678,110	-118,926	-700,651	2,696,061	-185,507	4,929,118	-3,549,042
Mass. Taxable Income	Count	1,352	513	1,264	450	329	151	122	173	4,354
	Sum(\$,000)	4,129	8,632	32,586	33,693	56,517	57,836	92,822	1,586,122	1,872,339
Non-Income Excise	Count	7,990	1,223	1,738	553	428	191	130	185	12,438
	Sum(\$,000)	771	650	2,012	1,720	2,959	2,969	3,354	18,310	32,746
Income Excise	Count	1,271	508	1,262	450	329	151	122	173	4,266
	Sum(\$,000)	253	288	2,755	2,836	4,728	4,889	7,614	134,491	157,853
Excise Due	Count	17,724	1,430	2,142	695	603	293	209	255	23,351
	Sum(\$,000)	8,082	991	5,107	4,927	9,577	10,442	14,726	175,963	229,817
Exem. Prop. Sub. Loc. Tax	Count	5,934	574	889	295	206	76	63	88	8,125
	Sum(\$,000)	3,510,799	512,067	1,196,447	778,696	1,260,096	1,076,096	700,951	3,486,889	12,522,041
Econ. Opp. Area Credit	Count	0	0	**	0	0	0	0	**	4
	Sum(\$,000)	.	.	**	.	.	.	.	**	75
Renovation Deduction	Count	0	0	0	0	0	**	**	0	**
	Sum(\$,000)	.	.	.	.	.	**	**	.	**
Investment Tax Credit	Count	**	**	7	5	3	6	0	10	33
	Sum(\$,000)	**	**	21	32	26	68	.	976	1,176
Vanpool Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research Credit	Count	7	**	6	3	**	**	0	6	27
	Sum(\$,000)	83	**	46	82	**	**	.	1,534	2,121
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	**	0	0	0	0	**
	Sum(\$,000)	.	.	.	**	.	.	.	.	**

See footnotes after Table 7

Services

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Services

		Range of Excise Due								
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	Total
Gross Receipts	Count	16,699	2,209	3,665	979	656	309	161	179	24,857
	Sum(\$,000)	128,594,217	25,509,439	79,107,680	34,359,022	71,979,304	50,738,466	40,807,199	91,695,091	522,790,419
Gross Profits	Count	16,637	2,203	3,668	983	655	310	161	179	24,796
	Sum(\$,000)	73,557,145	14,451,954	39,143,010	18,953,745	30,951,294	38,956,595	27,237,468	60,270,385	303,521,597
Net Op. Loss Carryover	Count	3,913	459	627	146	82	53	27	17	5,324
	Sum(\$,000)	1,698,359	330,148	816,302	544,888	560,647	339,794	480,054	105,297	4,875,488
Income Sub. Apportionment	Count	14,872	2,233	3,739	995	687	313	159	177	23,175
	Sum(\$,000)	-14,212,065	-1,725,104	-4,980,417	-1,200,236	-2,923,153	-1,913,438	-423,518	3,051,881	-24,326,050
Mass. Taxable Income	Count	4,994	1,761	3,167	880	569	259	144	177	11,951
	Sum(\$,000)	36,895	14,282	80,194	69,117	111,753	119,794	123,275	775,964	1,331,274
Non-Income Excise	Count	29,495	3,081	4,068	999	669	315	159	187	38,973
	Sum(\$,000)	6,218	1,634	4,188	2,105	5,539	3,915	3,855	13,161	40,616
Income Excise	Count	4,823	1,754	3,165	880	569	259	144	177	11,771
	Sum(\$,000)	2,231	1,097	6,946	5,695	8,356	8,715	9,543	67,718	110,302
Excise Due	Count	44,803	3,424	4,476	1,074	740	342	179	202	55,240
	Sum(\$,000)	20,430	2,337	10,235	7,510	11,582	11,769	12,466	77,207	153,535
Exem. Prop. Sub. Loc. Tax	Count	15,572	1,613	2,263	576	407	174	87	108	20,800
	Sum(\$,000)	2,042,440	451,760	864,177	671,829	534,726	356,814	364,109	542,453	5,828,309
Econ. Opp. Area Credit	Count	4	0	**	0	**	**	0	0	7
	Sum(\$,000)	6	.	**	.	**	**	.	.	48
Renovation Deduction	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment Tax Credit	Count	78	12	25	6	15	7	5	7	155
	Sum(\$,000)	722	56	52	24	401	117	115	252	1,739
Vanpool Credit	Count	4	0	0	0	0	0	0	0	4
	Sum(\$,000)	2	.	.	.	.	.	.	.	2
Research Credit	Count	397	35	38	8	22	11	9	18	538
	Sum(\$,000)	3,593	367	728	312	1,876	882	1,121	4,513	13,391
Harbor Main. Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Other and Undefined

Table 3
2000 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Other and Undefined

		Range of Excise Due								Total
		\$456 (Min Excise)*	\$457 to \$1,000	\$1,000 to \$5,000	\$5,000 to \$10,000	\$10,000 to \$25,000	\$25,000 to \$50,000	\$50,000 to \$100,000	\$100,000 or More	
Gross Receipts	Count	1,821	218	350	90	58	25	13	22	2,597
	Sum(\$,000)	59,611,485	2,614,756	13,527,217	9,815,704	2,422,006	27,509,202	4,974,170	262,065,143	382,539,683
Gross Profits	Count	1,805	218	350	91	59	25	12	22	2,582
	Sum(\$,000)	26,020,705	1,824,318	6,458,033	5,054,661	894,637	13,378,205	2,119,914	27,952,973	83,703,447
Net Op. Loss Carryover	Count	273	36	47	11	6	**	**	5	382
	Sum(\$,000)	147,483	82,336	186,369	6,230	2,140	**	**	47,760	651,223
Income Sub. Apportionment	Count	1,665	230	376	97	72	27	14	22	2,503
	Sum(\$,000)	-1,045,548	249,487	-253,414	-117,534	114,226	-1,656,917	493,956	3,723,277	1,507,534
Mass. Taxable Income	Count	598	194	326	83	59	14	10	22	1,306
	Sum(\$,000)	4,156	1,325	7,792	6,444	10,765	5,578	7,070	86,617	129,748
Non-Income Excise	Count	2,476	287	411	100	71	26	20	25	3,416
	Sum(\$,000)	417	120	471	386	464	717	953	2,828	6,357
Income Excise	Count	502	193	325	83	59	14	10	22	1,208
	Sum(\$,000)	67	116	718	533	882	417	672	7,952	11,357
Excise Due	Count	5,311	342	468	120	88	31	23	31	6,414
	Sum(\$,000)	2,422	232	1,140	831	1,356	1,129	1,640	10,850	19,600
Exem. Prop. Sub. Loc. Tax	Count	1,294	126	206	62	40	17	9	12	1,766
	Sum(\$,000)	251,413	25,244	201,082	51,529	125,920	269,292	197,509	277,059	1,399,049
Econ. Opp. Area Credit	Count	5	**	0	**	0	0	0	0	7
	Sum(\$,000)	3	**	.	**	.	.	.	.	12
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	11	3	6	**	**	**	**	**	29
	Sum(\$,000)	25	4	18	**	**	**	**	**	180
Vanpool Credit	Count	4	**	0	0	0	0	0	0	5
	Sum(\$,000)	2	**	.	.	.	.	.	.	2
Research Credit	Count	22	**	5	3	**	**	0	**	35
	Sum(\$,000)	136	**	78	91	**	**	.	**	691
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

**Table 4:
2000 Corporate Excise Returns
by Industry
and
Massachusetts Taxable Income**

All Industries

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--All Industries

		Range of Massachusetts Taxable Income									
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	Total	
Gross Receipts	Count	35,109	26,335	4,443	991	75	26	6	7	66,992	
	Sum(\$,000)	3,488,063,768	414,717,532	669,906,244	696,086,528	349,128,358	237,079,397	10,561,745	34,697,207	5,900,240,779	
Gross Profits	Count	34,993	26,295	4,447	993	74	27	6	7	66,842	
	Sum(\$,000)	1,024,635,305	127,529,994	199,289,862	316,628,737	91,724,214	79,688,221	7,522,522	19,931,080	1,866,949,934	
Net Op. Loss Carryover	Count	9,250	4,262	459	88	8	**	0	**	14,071	
	Sum(\$,000)	32,544,255	911,633	2,661,906	1,798,803	1,213,368	**	.	**	39,181,467	
Income Sub. Apportionment	Count	32,261	28,172	4,780	1,041	82	26	7	8	66,377	
	Sum(\$,000)	-176,246,360	14,226,329	33,553,389	53,997,289	24,711,189	16,962,001	1,992,448	9,106,372	-21,697,342	
Mass. Taxable Income	Count	0	29,074	5,010	1,143	96	28	8	9	35,368	
	Sum(\$,000)	.	529,632	1,576,605	3,025,792	1,444,501	963,111	587,471	1,309,355	9,436,468	
Non-Income Excise	Count	74,246	23,618	4,561	1,047	83	25	8	8	103,596	
	Sum(\$,000)	149,302	11,550	19,602	26,132	13,690	9,324	2,712	7,074	239,387	
Income Excise	Count	19	28,556	4,963	1,136	94	27	8	9	34,812	
	Sum(\$,000)	0	47,172	124,989	247,642	127,673	84,151	55,810	96,527	783,964	
Excise Due	Count	113,908	29,074	5,010	1,143	96	28	8	9	149,276	
	Sum(\$,000)	185,525	59,950	135,611	247,679	120,339	73,826	50,540	87,410	960,881	
Exem. Prop. Sub. Loc. Tax	Count	44,991	13,081	2,955	703	51	22	4	4	61,811	
	Sum(\$,000)	25,236,680	3,276,921	2,564,660	2,527,893	2,334,583	1,136,578	351,057	775,603	38,203,974	
Econ. Opp. Area Credit	Count	49	12	28	19	**	4	0	**	116	
	Sum(\$,000)	523	20	739	1,062	**	2,256	.	**	5,023	
Renovation Deduction	Count	**	**	**	**	0	0	0	0	4	
	Sum(\$,000)	**	**	**	**	.	.	.	.	558
Investment Tax Credit	Count	927	332	411	251	22	9	**	**	1,955	
	Sum(\$,000)	7,633	606	3,340	10,147	5,755	2,842	**	**	31,691	
Vanpool Credit	Count	21	8	**	0	0	0	0	0	29	
	Sum(\$,000)	27	12	**	.	.	.	.	.	38
Research Credit	Count	1,071	79	112	88	18	8	**	**	1,380	
	Sum(\$,000)	25,359	595	3,020	12,351	12,139	9,656	**	**	80,932	
Harbor Main. Credit	Count	22	4	11	11	**	**	0	0	51	
	Sum(\$,000)	193	11	74	354	**	**	.	.	2,992	
Full Employ. Credit	Count	**	**	0	0	0	**	0	0	3	
	Sum(\$,000)	**	**	.	.	.	**	.	.	3	
Brownfields Credit	Count	**	**	**	0	0	0	0	0	4	
	Sum(\$,000)	**	**	**	.	.	.	.	.	10

See footnotes after Table 7

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Agriculture, Forestry, Fishing, and Hunting

		Range of Massachusetts Taxable Income				Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	
Gross Receipts	Count	239	167	11	5	422
	Sum(\$,000)	726,383	535,719	44,314	286,444	1,592,860
Gross Profits	Count	239	167	11	5	422
	Sum(\$,000)	347,789	136,184	18,856	64,976	567,805
Net Op. Loss Carryover	Count	71	37	3	0	111
	Sum(\$,000)	4,599	1,526	1,215	.	7,340
Income Sub. Apportionment	Count	188	178	12	4	382
	Sum(\$,000)	-65,617	10,246	4,286	21,988	-29,098
Mass. Taxable Income	Count	0	183	12	5	200
	Sum(\$,000)	.	3,072	3,610	9,997	16,679
Non-Income Excise	Count	707	136	10	5	858
	Sum(\$,000)	245	35	9	54	343
Income Excise	Count	**	180	12	**	198
	Sum(\$,000)	**	289	293	**	1,364
Excise Due	Count	1,071	183	12	5	1,271
	Sum(\$,000)	686	330	272	754	2,043
Exem. Prop. Sub. Loc. Tax	Count	648	114	9	4	775
	Sum(\$,000)	140,288	13,957	11,092	3,672	169,009
Econ. Opp. Area Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Investement Tax Credit	Count	11	7	4	3	25
	Sum(\$,000)	19	9	21	86	136
Vanpool Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Research Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.

See footnotes after Table 7

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Mining

		Range of Massachusetts Taxable Income					Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	
Gross Receipts	Count	35	18	9	**	**	65
	Sum(\$,000)	20,268,960	682,760	971,289	**	**	40,791,362
Gross Profits	Count	35	18	9	**	**	65
	Sum(\$,000)	6,148,550	223,640	738,582	**	**	11,472,215
Net Op. Loss Carryover	Count	6	**	0	**	**	10
	Sum(\$,000)	545,955	**	.	**	**	900,042
Income Sub. Apportionment	Count	39	19	9	**	**	69
	Sum(\$,000)	338,568	35,552	35,932	**	**	1,753,022
Mass. Taxable Income	Count	0	20	9	**	**	32
	Sum(\$,000)	.	495	2,572	**	**	17,467
Non-Income Excise	Count	85	17	10	##	0	112
	Sum(\$,000)	98	7	93	##	.	198
Income Excise	Count	0	20	9	**	**	32
	Sum(\$,000)	.	42	171	**	**	1,429
Excise Due	Count	150	20	9	**	**	182
	Sum(\$,000)	146	50	191	**	**	1,671
Exem. Prop. Sub. Loc. Tax	Count	70	10	8	##	0	88
	Sum(\$,000)	110,413	7,675	21,762	##	.	139,850
Econ. Opp. Area Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Investement Tax Credit	Count	**	0	0	**	0	**
	Sum(\$,000)	**	.	.	**	.	**
Vanpool Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Research Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.

See footnotes after Table 7

Construction

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Construction

		Range of Massachusetts Taxable Income					Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	
Gross Receipts	Count	3,346	3,358	548	81	3	7,336
	Sum(\$,000)	44,190,493	22,941,051	17,658,021	21,146,211	3,055,324	108,991,100
Gross Profits	Count	3,343	3,360	548	80	3	7,334
	Sum(\$,000)	6,061,766	4,042,547	2,580,839	1,739,645	388,565	14,813,361
Net Op. Loss Carryover	Count	902	591	54	5	0	1,552
	Sum(\$,000)	314,806	22,481	20,607	3,755	.	361,649
Income Sub. Apportionment	Count	2,558	3,384	555	80	3	6,580
	Sum(\$,000)	-774,561	730,399	925,995	505,699	89,456	1,476,988
Mass. Taxable Income	Count	0	3,473	570	85	3	4,131
	Sum(\$,000)	.	71,368	160,571	182,427	43,534	457,899
Non-Income Excise	Count	6,981	2,810	526	78	3	10,398
	Sum(\$,000)	3,712	859	1,150	884	114	6,719
Income Excise	Count	**	3,428	568	84	**	4,085
	Sum(\$,000)	**	6,490	11,955	12,480	**	33,597
Excise Due	Count	10,929	3,473	570	85	3	15,060
	Sum(\$,000)	7,711	7,663	13,017	13,362	2,761	44,514
Exem. Prop. Sub. Loc. Tax	Count	6,023	2,063	425	66	##	8,577
	Sum(\$,000)	944,122	210,295	146,747	62,700	##	1,363,863
Econ. Opp. Area Credit	Count	3	**	**	0	0	6
	Sum(\$,000)	2	**	**	.	.	43
Renovation Deduction	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Investement Tax Credit	Count	4	4	4	**	**	14
	Sum(\$,000)	2	5	39	**	**	65
Vanpool Credit	Count	**	**	0	0	0	3
	Sum(\$,000)	**	**	.	.	.	2
Research Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Harbor Main. Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Brownfields Credit	Count	0	**	0	0	0	**
	Sum(\$,000)	.	**	.	.	.	**

See footnotes after Table 7

Manufacturing

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Manufacturing

		Range of Massachusetts Taxable Income										
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	Total		
Gross Receipts	Count	4,231	2,240	1,034	356	22	13	**	**	7,902		
	Sum(\$,000)	1,403,996,945	88,930,048	267,424,062	283,744,068	75,730,273	124,039,982	**	**	2,276,941,045		
Gross Profits	Count	4,228	2,240	1,034	358	22	14	**	**	7,902		
	Sum(\$,000)	378,440,222	26,583,224	81,624,507	141,383,182	35,199,420	34,989,451	**	**	716,676,861		
Net Op. Loss Carryover	Count	1,006	326	92	27	**	**	0	**	1,454		
	Sum(\$,000)	13,075,171	252,073	1,308,866	453,108	**	**	.	**	15,109,107		
Income Sub. Apportionment	Count	3,811	2,267	1,035	356	22	14	**	**	7,511		
	Sum(\$,000)	-64,931,638	3,063,144	13,930,235	20,384,683	8,554,055	9,086,433	**	**	-2,951,119		
Mass. Taxable Income	Count	0	2,304	1,065	380	24	14	**	**	3,793		
	Sum(\$,000)	.	58,223	373,809	1,045,663	385,013	461,652	**	**	2,925,313		
Non-Income Excise	Count	6,831	2,065	1,024	361	22	12	**	**	10,321		
	Sum(\$,000)	48,045	2,466	6,086	12,028	5,047	4,191	**	**	83,151		
Income Excise	Count	**	2,288	1,063	379	23	13	4	**	3,773		
	Sum(\$,000)	**	5,104	30,662	89,094	33,732	36,513	29,753	**	252,196		
Excise Due	Count	8,819	2,304	1,065	380	24	14	**	**	12,612		
	Sum(\$,000)	24,013	6,185	29,928	78,591	26,383	22,967	**	**	226,797		
Exem. Prop. Sub. Loc. Tax	Count	3,996	1,037	627	267	13	10	**	**	5,953		
	Sum(\$,000)	4,120,160	213,694	539,684	942,354	333,206	568,512	**	**	7,493,568		
Econ. Opp. Area Credit	Count	22	5	18	11	**	**	0	0	59		
	Sum(\$,000)	242	16	304	1,004	**	**	.	.	3,122		
Renovation Deduction	Count	0	**	0	0	0	0	0	0	**		
	Sum(\$,000)	.	**	.	.	.	.	.	.	**
Investment Tax Credit	Count	706	278	341	208	15	7	**	**	1,558		
	Sum(\$,000)	5,134	535	2,853	9,084	4,911	2,653	**	**	26,538		
Vanpool Credit	Count	7	**	**	0	0	0	0	0	10		
	Sum(\$,000)	13	**	**	.	.	.	.	.	21	
Research Credit	Count	439	37	69	67	8	7	**	**	630		
	Sum(\$,000)	14,368	421	1,937	10,126	6,667	9,532	**	**	60,311		
Harbor Main. Credit	Count	8	**	4	4	**	**	0	0	19		
	Sum(\$,000)	89	**	52	120	**	**	.	.	725		
Full Employ. Credit	Count	**	**	0	0	0	**	0	0	3		
	Sum(\$,000)	**	**	.	.	.	**	.	.	3		
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0		
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Transportation and Warehousing

		Range of Massachusetts Taxable Income						Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	
Gross Receipts	Count	1,618	1,230	125	23	**	**	2,999
	Sum(\$,000)	121,571,878	59,206,276	15,444,023	36,975,954	**	**	266,512,190
Gross Profits	Count	1,607	1,227	125	23	**	**	2,985
	Sum(\$,000)	66,746,494	16,427,086	7,605,995	32,740,339	**	**	146,018,379
Net Op. Loss Carryover	Count	346	141	14	0	##	0	501
	Sum(\$,000)	1,359,066	71,362	30,698	.	##	.	1,461,127
Income Sub. Apportionment	Count	1,298	1,243	129	23	**	**	2,696
	Sum(\$,000)	-5,568,430	1,686,250	839,230	2,604,968	**	**	2,535,932
Mass. Taxable Income	Count	0	1,288	137	27	**	**	1,456
	Sum(\$,000)	.	19,190	39,396	63,516	**	**	214,727
Non-Income Excise	Count	2,146	984	112	26	**	**	3,272
	Sum(\$,000)	1,766	215	253	559	**	**	4,118
Income Excise	Count	0	1,269	136	26	**	**	1,435
	Sum(\$,000)	.	1,671	3,078	4,843	**	**	18,391
Excise Due	Count	3,953	1,288	137	27	**	**	5,409
	Sum(\$,000)	3,361	2,079	3,358	5,366	**	**	24,302
Exem. Prop. Sub. Loc. Tax	Count	1,870	527	88	18	**	**	2,506
	Sum(\$,000)	1,103,964	99,475	205,653	131,894	**	**	2,742,555
Econ. Opp. Area Credit	Count	3	**	0	**	0	0	5
	Sum(\$,000)	2	**	.	**	.	.	4
Renovation Deduction	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	0	0	**	0	0	4
	Sum(\$,000)	**	.	.	**	.	.	112
Vanpool Credit	Count	3	0	0	0	0	0	3
	Sum(\$,000)	2	.	.	.	.	.	2
Research Credit	Count	3	0	0	0	0	0	3
	Sum(\$,000)	15	.	.	.	.	.	15
Harbor Main. Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.

See footnotes after Table 7

Wholesale Trade

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Wholesale Trade

		Range of Massachusetts Taxable Income							Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	
Gross Receipts	Count	2,483	2,257	729	140	8	**	**	5,620
	Sum(\$,000)	454,524,888	93,270,146	139,699,541	79,280,966	62,834,131	**	**	860,731,517
Gross Profits	Count	2,479	2,257	731	139	8	**	**	5,617
	Sum(\$,000)	48,462,572	12,493,061	22,352,981	16,871,161	10,505,309	**	**	115,429,598
Net Op. Loss Carryover	Count	632	316	49	13	##	0	0	1,010
	Sum(\$,000)	1,888,158	96,895	88,183	1,651,614	##	.	.	3,724,851
Income Sub. Apportionment	Count	2,103	2,288	742	139	9	**	**	5,284
	Sum(\$,000)	-6,751,788	1,479,341	3,107,656	3,654,697	2,176,359	**	**	6,026,728
Mass. Taxable Income	Count	0	2,347	781	148	11	**	**	3,290
	Sum(\$,000)	.	56,118	257,647	383,654	143,858	**	**	995,645
Non-Income Excise	Count	4,552	2,026	742	140	8	**	**	7,471
	Sum(\$,000)	7,752	1,516	3,626	3,004	819	**	**	18,053
Income Excise	Count	0	2,310	774	148	11	**	**	3,246
	Sum(\$,000)	.	4,800	19,805	30,684	12,605	**	**	82,559
Excise Due	Count	6,311	2,347	781	148	11	**	**	9,601
	Sum(\$,000)	8,968	6,408	22,801	33,017	10,349	**	**	97,436
Exem. Prop. Sub. Loc. Tax	Count	2,497	952	487	105	11	##	0	4,052
	Sum(\$,000)	506,480	102,263	272,104	171,398	323,324	##	.	1,375,568
Econ. Opp. Area Credit	Count	5	**	**	4	0	0	0	13
	Sum(\$,000)	37	**	**	76	.	.	.	395
Renovation Deduction	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	34	15	22	10	**	**	0	83
	Sum(\$,000)	99	24	93	117	**	**	.	482
Vanpool Credit	Count	**	**	0	0	0	0	0	**
	Sum(\$,000)	**	**	.	.	.	.	.	**
Research Credit	Count	21	3	7	**	**	0	0	34
	Sum(\$,000)	399	17	286	**	**	.	.	1,902
Harbor Main. Credit	Count	13	**	4	7	**	0	0	27
	Sum(\$,000)	89	**	15	234	**	.	.	2,244
Full Employ. Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.

See footnotes after Table 7

Retail Trade

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Retail Trade

		Range of Massachusetts Taxable Income									Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M		
Gross Receipts	Count	4,106	3,452	533	65	9	**	0	**	8,169	
	Sum(\$,000)	237,990,670	20,693,148	90,192,956	124,717,216	137,549,057	**	.	**	673,670,899	
Gross Profits	Count	4,094	3,448	534	65	8	**	0	**	8,153	
	Sum(\$,000)	77,105,284	6,539,205	26,411,066	36,991,923	8,922,675	**	.	**	175,974,101	
Net Op. Loss Carryover	Count	1,085	469	41	7	##	0	0	0	1,602	
	Sum(\$,000)	1,197,117	54,581	124,679	85,147	##	.	.	.	1,461,525	
Income Sub. Apportionment	Count	3,111	3,473	538	64	8	**	0	**	7,198	
	Sum(\$,000)	-9,775,039	515,002	2,256,258	7,144,504	5,705,982	**	.	**	7,817,451	
Mass. Taxable Income	Count	0	3,572	559	70	9	3	**	**	4,215	
	Sum(\$,000)	.	76,495	160,733	175,376	142,939	105,546	**	**	822,530	
Non-Income Excise	Count	10,042	3,322	538	66	9	3	**	**	13,982	
	Sum(\$,000)	14,188	2,459	3,142	2,057	2,172	1,600	**	**	26,681	
Income Excise	Count	0	3,526	557	69	9	3	**	**	4,166	
	Sum(\$,000)	.	6,850	11,992	15,054	12,488	10,027	**	**	66,327	
Excise Due	Count	12,160	3,572	559	70	9	3	**	**	16,375	
	Sum(\$,000)	17,130	9,510	15,027	16,943	14,511	10,928	**	**	95,025	
Exem. Prop. Sub. Loc. Tax	Count	5,795	2,005	415	50	9	**	0	**	8,278	
	Sum(\$,000)	1,276,933	180,925	220,763	312,353	213,940	**	.	**	2,638,649	
Econ. Opp. Area Credit	Count	5	0	3	3	**	**	0	**	14	
	Sum(\$,000)	194	.	99	174	**	**	.	**	1,319	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	6	**	4	**	0	0	0	0	12	
	Sum(\$,000)	7	**	10	**	.	.	.	.	17
Vanpool Credit	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research Credit	Count	11	0	##	0	0	0	0	0	11	
	Sum(\$,000)	91	.	##	.	.	.	.	.	91
Harbor Main. Credit	Count	0	0	**	0	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	**	**	0	0	0	0	0	0	**	
	Sum(\$,000)	**	**	.	.	.	.	.	.	**

See footnotes after Table 7

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Information

		Range of Massachusetts Taxable Income								
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$100M to \$500M	Total	
Gross Receipts	Count	1,338	433	104	50	6	5	##	1,936	
	Sum(\$,000)	139,115,926	7,517,634	19,211,092	15,832,477	4,170,773	7,210,736	##	193,058,637	
Gross Profits	Count	1,337	433	105	50	6	5	##	1,936	
	Sum(\$,000)	83,226,805	4,950,459	12,103,504	12,946,435	4,151,171	5,499,827	##	122,878,200	
Net Op. Loss Carryover	Count	304	64	21	7	0	##	0	396	
	Sum(\$,000)	2,773,609	17,182	490,297	102,510	.	##	.	3,383,598	
Income Sub. Apportionment	Count	1,368	450	106	52	5	5	##	1,986	
	Sum(\$,000)	-22,346,634	748,361	1,854,714	3,698,831	703,255	3,381,786	##	-11,959,688	
Mass. Taxable Income	Count	0	463	112	54	6	5	##	640	
	Sum(\$,000)	.	8,917	35,901	160,009	89,734	358,285	##	652,847	
Non-Income Excise	Count	1,838	367	95	44	6	5	##	2,355	
	Sum(\$,000)	15,107	204	371	1,739	264	2,721	##	20,406	
Income Excise	Count	0	457	110	54	6	5	##	632	
	Sum(\$,000)	.	782	2,999	13,567	7,845	23,396	##	48,589	
Excise Due	Count	3,121	463	112	54	6	5	##	3,761	
	Sum(\$,000)	14,153	1,015	3,253	14,775	7,797	25,147	##	66,141	
Exem. Prop. Sub. Loc. Tax	Count	707	118	35	24	4	3	0	891	
	Sum(\$,000)	2,315,016	14,595	16,740	77,615	22,890	84,657	.	2,531,514	
Econ. Opp. Area Credit	Count	0	0	**	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	**
Renovation Deduction	Count	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	21	4	7	6	**	**	0	40	
	Sum(\$,000)	938	2	30	169	**	**	.	1,242	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.
Research Credit	Count	94	**	**	3	**	0	0	102	
	Sum(\$,000)	1,645	**	**	430	**	.	.	2,411	
Harbor Main. Credit	Count	0	0	**	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
 2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
 Business Corporations--Finance, Insurance and Real Estate

		Range of Massachusetts Taxable Income									
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	\$100M to \$500M	Total	
Gross Receipts	Count	2,667	2,022	314	74	8	0	**	**	5,089	
	Sum(\$,000)	426,067,130	43,615,954	55,782,688	31,947,634	7,289,190	.	**	**	572,621,067	
Gross Profits	Count	2,646	2,001	315	76	8	0	**	**	5,050	
	Sum(\$,000)	110,531,005	13,543,274	12,146,231	24,988,238	6,767,149	.	**	**	175,894,368	
Net Op. Loss Carryover	Count	1,142	494	75	18	##	0	0	0	1,729	
	Sum(\$,000)	6,417,241	138,818	400,526	288,932	##	.	.	.	7,245,516	
Income Sub. Apportionment	Count	4,836	3,426	580	129	15	**	**	4	8,993	
	Sum(\$,000)	-24,012,546	2,652,644	5,899,190	5,856,647	4,053,510	**	**	1,529,120	-3,549,042	
Mass. Taxable Income	Count	0	3,559	615	152	20	**	**	5	4,354	
	Sum(\$,000)	.	64,956	197,155	459,638	288,752	**	**	700,345	1,872,339	
Non-Income Excise	Count	9,182	2,603	502	129	16	0	**	**	12,438	
	Sum(\$,000)	22,421	1,764	2,352	2,339	1,575	.	**	**	32,746	
Income Excise	Count	**	3,478	608	150	20	**	**	5	4,266	
	Sum(\$,000)	**	5,943	17,038	37,887	26,910	**	**	54,734	157,853	
Excise Due	Count	18,997	3,559	615	152	20	**	**	5	23,351	
	Sum(\$,000)	63,382	8,116	19,116	39,935	27,437	**	**	56,041	229,817	
Exem. Prop. Sub. Loc. Tax	Count	6,403	1,394	257	61	6	0	**	**	8,125	
	Sum(\$,000)	8,780,603	1,958,629	733,501	518,817	260,909	.	**	**	12,522,041	
Econ. Opp. Area Credit	Count	**	**	0	**	0	0	0	0	4	
	Sum(\$,000)	**	**	.	**	.	.	.	.	75
Renovation Deduction	Count	0	0	**	**	0	0	0	0	**	
	Sum(\$,000)	.	.	**	**	.	.	.	.	**
Investment Tax Credit	Count	11	5	8	6	3	0	0	0	33	
	Sum(\$,000)	71	9	130	321	645	.	.	.	1,176	
Vanpool Credit	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Research Credit	Count	20	0	4	0	**	0	0	**	27	
	Sum(\$,000)	1,217	.	142	.	**	.	.	**	2,121	
Harbor Main. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	**	0	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	.	**

See footnotes after Table 7

Services

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Services

		Range of Massachusetts Taxable Income						Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	
Gross Receipts	Count	13,561	10,144	955	179	15	3	24,857
	Sum(\$,000)	330,218,130	71,652,870	54,967,274	36,878,136	27,751,312	1,322,697	522,790,419
Gross Profits	Count	13,509	10,135	955	179	15	3	24,796
	Sum(\$,000)	188,232,045	39,084,811	30,932,914	28,684,911	16,179,258	407,657	303,521,597
Net Op. Loss Carryover	Count	3,505	1,702	104	11	**	**	5,324
	Sum(\$,000)	4,428,191	189,428	211,388	10,404	**	**	4,875,488
Income Sub. Apportionment	Count	11,626	10,369	985	179	16	##	23,175
	Sum(\$,000)	-38,395,623	2,923,651	4,341,386	5,422,883	1,381,654	##	-24,326,050
Mass. Taxable Income	Count	0	10,681	1,050	200	17	3	11,951
	Sum(\$,000)	.	154,574	318,305	485,657	265,057	107,681	1,331,274
Non-Income Excise	Count	29,437	8,416	922	180	15	3	38,973
	Sum(\$,000)	30,290	1,845	2,333	3,165	2,436	547	40,616
Income Excise	Count	11	10,508	1,033	199	17	3	11,771
	Sum(\$,000)	0	13,851	24,941	37,993	23,286	10,230	110,302
Excise Due	Count	43,289	10,681	1,050	200	17	3	55,240
	Sum(\$,000)	38,475	16,893	26,422	39,395	21,696	10,654	153,535
Exem. Prop. Sub. Loc. Tax	Count	15,684	4,448	559	99	7	3	20,800
	Sum(\$,000)	4,696,152	433,255	304,833	284,791	46,032	63,247	5,828,309
Cred. Build Area Credit	Count	**	**	**	0	0	0	**
	Sum(\$,000)	**	**	**	.	.	.	**
Renovation Deduction	Count	**	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	**
Investement Tax Credit	Count	110	15	17	13	##	0	155
	Sum(\$,000)	1,268	19	105	346	##	.	1,739
Vanpool Credit	Count	**	**	0	0	0	0	4
	Sum(\$,000)	**	**	.	.	.	.	2
Research Credit	Count	450	37	28	16	7	##	538
	Sum(\$,000)	6,965	152	592	1,700	3,981	##	13,391
Harbor Main. Credit	Count	**	**	0	0	0	0	**
	Sum(\$,000)	**	**	.	.	.	.	**
Full Employ. Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2000 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Other and Undefined

		Range of Massachusetts Taxable Income					Total
		Missing	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	
Gross Receipts	Count	1,485	1,014	81	17	##	2,597
	Sum(\$,000)	309,392,365	5,671,926	8,510,983	58,964,409	##	382,539,683
Gross Profits	Count	1,476	1,009	80	17	##	2,582
	Sum(\$,000)	59,332,770	3,506,503	2,774,388	18,089,786	##	83,703,447
Net Op. Loss Carryover	Count	251	120	7	4	0	382
	Sum(\$,000)	540,341	67,194	12,285	31,404	.	651,223
Income Sub. Apportionment	Count	1,323	1,075	89	16	##	2,503
	Sum(\$,000)	-3,963,051	381,741	358,507	4,730,337	##	1,507,534
Mass. Taxable Income	Count	0	1,184	100	22	##	1,306
	Sum(\$,000)	.	16,225	26,906	86,617	##	129,748
Non-Income Excise	Count	2,445	872	82	17	##	3,416
	Sum(\$,000)	5,679	181	255	242	##	6,357
Income Excise	Count	**	1,092	93	20	**	1,208
	Sum(\$,000)	**	1,350	2,055	5,009	**	11,357
Excise Due	Count	5,108	1,184	100	22	##	6,414
	Sum(\$,000)	7,501	1,701	2,225	8,173	##	19,600
Exem. Prop. Sub. Loc. Tax	Count	1,298	413	47	8	0	1,766
	Sum(\$,000)	1,242,549	42,159	95,817	18,524	.	1,399,049
Econ. Opp. Area Credit	Count	5	**	**	0	0	7
	Sum(\$,000)	3	**	**	.	.	12
Renovation Deduction	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Investement Tax Credit	Count	20	**	4	##	0	29
	Sum(\$,000)	91	**	59	##	.	180
Vanpool Credit	Count	**	**	0	0	0	5
	Sum(\$,000)	**	**	.	.	.	2
Research Credit	Count	35	0	##	0	0	35
	Sum(\$,000)	691	.	##	.	.	691
Harbor Main. Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Full Employ. Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.

See footnotes after Table 7

Table 5
2000 Financial Institution Excise Returns by Federal Net Income

	Range of Federal Net Income									
	-\$10 Million or Less	\$10 Million to -\$1 million	-\$1 Million to Zero	Zero	Zero to \$100,000	\$100,000 to \$1 Million	\$1 Million to \$5 Million	\$5 Million to \$10 Million	\$10 Million or More	ALL
Total Number Reporting	116	94	305	182	165	182	180	58	237	1,519
Federal Net Income										
Number	116	94	305	.	165	182	180	58	237	1,337
Amount (\$000s)	(20,451,212)	(405,512)	(40,196)	.	4,455	81,253	424,115	424,713	48,891,770	28,929,385
State/Municipal Bond Interest										
Number	45	22	14	8	5	41	48	12	100	295
Amount (\$000s)	568,725	13,581	1,141	1,552,763	136	83,731	37,626	7,167	3,658,716	5,923,588
Taxes Deducted from Federal Net Income										
Number	91	61	241	45	141	162	167	52	210	1,170
Amount (\$000s)	(15,038)	(74,792)	(97)	69,627	110	12,457	25,241	22,387	1,606,152	1,646,046
Capital Loss Carryover Used										
Number	3	**	**	**	.	**	**	**	**	14
Amount (\$000s)	110,860	**	**	**	.	**	**	**	**	313,916
Other Income										
Number	**	7	14	**	5	19	31	5	20	106
Amount (\$000s)	**	20,630	4,740	**	11	(68)	(1,487)	(12,461)	(74,410)	(58,598)
Abandoned Building Renovation Deduction										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Income Subject to Apportionment										
Number	4	6	24	45	158	174	163	54	229	857
Amount (\$000s)	(492,653)	2,019	2,769	1,798,744	5,494	119,023	501,369	352,827	41,981,452	44,271,044
Adjusted Taxable Income										
Number	**	**	17	41	139	157	142	45	193	741
Amount (\$000s)	**	**	1,272	41,299	3,718	82,942	189,825	88,854	1,257,949	1,667,391
Economic Opportunity Area Credit										
Number	.	.	.	.	.	.	**	.	**	**
Amount (\$000s)	.	.	.	.	.	.	**	.	**	**
Full Employment Credit										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Excise Due Before Voluntary Contribution										
Number	116	94	305	182	165	182	180	58	237	1,519
Amount (\$000s)	177	77	268	4,414	412	8,722	19,950	9,336	131,081	174,438
Excise Due After Voluntary Contribution										
Number	116	94	305	182	165	182	180	58	237	1,519
Amount (\$000s)	177	77	268	4,414	412	8,722	19,950	9,336	131,081	174,438
Contributions to Bad Debt Reserve										
Number	32	20	16	**	**	37	37	13	48	211
Amount (\$000s)	1,697,212	168,117	1,380	**	**	96,658	126,359	41,477	2,665,167	4,867,786
Actual Bad Debts										
Number	36	27	28	8	8	51	56	19	68	301
Amount (\$000s)	2,485,534	149,606	6,813	37,219	67,625	11,075	129,534	86,906	10,465,286	13,439,597
Capital Loss Claimed										
Number	**	**	6	.	**	4	3	**	3	21
Amount (\$000s)	**	**	110	.	**	8,986	242	***	15,235,420	15,346,367
Total Capital Gains Claimed										
Number	30	9	15	9	5	25	42	11	58	204
Amount (\$000s)	971,519	83,728	7,355	64,433	36	75,360	36,920	160,057	4,381,281	5,780,689
Total Income Reported										
Number	95	74	142	60	119	147	159	51	196	1,043
Amount (\$000s)	73,036,636	8,851,663	1,052,622	32,172,582	2,489,847	6,820,391	4,814,174	2,931,711	348,941,465	481,111,091

Table 6
2000 Public Service Company and Urban Redevelopment Organization Excise Returns

	All Public Service Companies		Urban Redevelopment Organizations
Total Number Reporting	157	Total Number Reporting	262
Federal Net Income		Gross Income From All Source	
Number	147	Number	261
Amount (\$000s)	-5,208,310	Amount (\$000s)	396,283
State/Municipal Bound		5% Tax on Gross Income	
Interest		Number	261
Number	19	Amount (\$000s)	19,814
Amount (\$000s)	2,269	Fair Cash Value of Property	
Taxes Deducted from		Exempt from Local Taxation	
Federal Net Income		Number	261
Number	106	Amount (\$000s)	2,343,068
Amount (\$000s)	488,790	1% Tax on Fair Cash Value	
Capital Loss Carryover		Number	261
Used		Amount (\$000s)	23,431
Number	**	Minimum Excise Based on Local	
Amount (\$000s)	**	Property Tax Rate	
Other Income		Number	159
Number	6	Amount (\$000s)	4,929
Amount (\$000s)	766,930	Excise Due Before	
Total Income		Voluntary Contribution	
Number	147	Number	262
Amount (\$000s)	-3,948,534	Amount (\$000s)	43,393
Dividends Received		Excise Due After	
Number	4	Voluntary Contribution	
Amount (\$000s)	2,111,022	Number	262
Adjusted Net Income		Amount (\$000s)	43,393
Number	146		
Amount (\$000s)	-6,075,108		
Apportioned Taxable			
Income			
Number	74		
Amount (\$000s)	1,275,440		
Excise Due before			
Voluntary Contribution			
Number	73		
Amount (\$000s)	82,904		
Economic Opportunity			
Area Credit			
Number	..		
Amount (\$000s)	..		
Excise Due After			
Voluntary Contribution			
Number	73		
Amount (\$000s)	82,904		

Table 7
2000 Insurance Company Excise Return by Type of Return

	Form DL-1		Form DL-2		Form 63-22		Form 63_23		Form 63-20-23		Form 176-I	
	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)
Total Number Reporting	17		16		65		630		480		65	
Taxable Premiums:												
Life Insurance	14	595,020	N/A	N/A	N/A	N/A	N/A	N/A	368	2,173,686	N/A	N/A
Health and Accident	14	117,526	N/A	N/A	N/A	N/A	N/A	N/A	285	1,182,492	N/A	N/A
Other	N/A	N/A	N/A	N/A	56	4,241,033	101	49,808	N/A	N/A	N/A	N/A
Net Direct	N/A	N/A	N/A	N/A	N/A	N/A	469	4,085,377	N/A	N/A	N/A	N/A
Gross Premiums	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	39	656,524
Admitted Assets	N/A	N/A	16	171,110,900	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net Investment Income	N/A	N/A	16	240,495	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Gross Investment Income	N/A	N/A	N/A	N/A	64	1,521,354	N/A	N/A	N/A	N/A	N/A	N/A
Net Value of Policies	**	**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dividend Deduction	N/A	N/A	N/A	N/A	N/A	N/A	119	51,996	N/A	N/A	N/A	N/A
Tax Amount	16	13,830	16	23,528	65	107,246	467	93,097	397	67,124	39	14,969
Retaliatory Tax	N/A	N/A	N/A	N/A	N/A	N/A	61	220	58	863	N/A	N/A
Excise Before Credits	16	13,830	16	23,528	65	107,246	484	93,316	401	67,987	39	14,969
Retaliatory Surtax Credit	N/A	N/A	N/A	N/A	13	3,562	N/A	N/A	N/A	N/A	N/A	N/A
Initiative Credit	..	..	N/A	N/A	..	..	..	..	**	**	N/A	N/A
Credit for Investment in Mass. Capital Resource Co.	6	1,310	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Credit Based on Admitted Assets	N/A	N/A	**	**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Credit on Assessments for Mass. Life and Health Insurance Guaranty Association	13	539	N/A	N/A	**	**	21	1	294	2,270	N/A	N/A
Economic Opportunity Area Credits	..	..	..	..	..	..	..	..	..	..	..	..
Full Employment Credits	..	..	..	..	..	..	..	..	..	..	..	..
Excise Due After Credits	15	12,005	15	23,498	65	103,684	484	93,316	386	65,661	39	14,969
Excise Due After Voluntary Contribution	15	12,005	15	23,498	65	103,684	484	93,316	386	65,661	39	14,969

Footnotes to Tables

All Tables

** , ## Information withheld to maintain confidentiality.

Abbreviations

Fed. Res. Expenses
Federal Research Expenses

Pollution Con. Fac.
Pollution Control Facilities

Income Sub. Apportionment
Income Subject to Apportionment

Mass. Taxable Income
Massachusetts Taxable Income

Net Op. Loss Carryover
Net Operating Loss Carryover

Exem. Prop. Sub. Loc. Tax.
Exempt Property Subject to Local Taxation

Econ. Opp. Area Credit
Economic Opportunity Area Credit

Harbor Main. Credit
Harbor Maintenance Tax Credit

Full Employ. Credit
Full Employment Program Credit

Table 2

*To maintain confidentiality of tax return information, line item detail for corporations with negative gross receipts was combined with that for corporations with zero gross receipts.

Table 3

*The minimum corporate excise is \$456 for all corporations, including security corporations, for which the minimum excise was \$228 prior to 1995.

Table 4

*Because losses were not included in the aggregate statistics of Massachusetts Taxable Income, ranges are only greater than or equal to zero for this year's report.

Appendices

Appendix A: The Corporate Excise

Description of Massachusetts Business Corporation Excise

PART 1: INCOME EXCISE

1. **Gross Receipts or Sales**

A corporation's gross receipts or sales, less returns, and allowances as stated on US Form 1120, line 1c (Massachusetts Form 355A, 355B, 355S-A, 355S-B, 355CA, 355CB, 355SBC, Schedule E, Item 1).

2. **Gross Profit**

A corporation's gross receipts less cost of goods sold as shown on US Form 1120, line 3 (Schedule E, line 2).

3. **Federal Net Income**

Total income minus total deductions as stated on US Form 1120, line 28. More specifically, this item reflects a corporation's federal taxable income before net operating losses and special deductions are applied (Schedule E, Item 4).

4. **Income Subject to Apportionment**

Income subject to apportionment is federal net income with certain adjustments. A deduction equal to the amount of the US Jobs Credit is allowed. The following items which are excluded from federal net income must be included in income subject to apportionment:

- state and municipal bond interest (Schedule E, Item 6);
- foreign, state or local income, franchise, excise or capital stock taxes (Schedule E, Item 7);
- other adjustments (Schedule E, Item 8).

The following deductions are then subtracted from federal net income to arrive at income subject to apportionment:

- abandoned building renovation deduction (Schedule E, Item 10);
- allowable dividends deduction (Schedule E, Item 11);
- allowable loss carryover (Schedule E, Item 13).

5. **Massachusetts Apportioned Income**

A corporation's Massachusetts apportioned income is determined by multiplying income subject to apportionment by the apportionment percentage (Schedule E, Item 16).

6. **Massachusetts Taxable Income**

Income taxable in Massachusetts is determined by deducting the following amounts from Massachusetts apportioned income: the certified Massachusetts solar or wind power deduction and 25% of wages paid to eligible poverty area employees (Schedule E, Item 19).

7. **Income Excise**

A corporation's income excise is determined by multiplying its taxable income in Massachusetts by the applicable tax rate. For C corporations, the tax rate is 9.5%. If two or more C corporations are organized as a combined corporate group, the income excise is reported by the principal reporting, or parent, corporation only (Forms 355A, 355B, 355C-A and 355C-B, Computation of Excise, Item 4). For businesses organized as S corporations, the income excise depends on the total income of the corporation (Forms 355S-A and 355S-B, Computation of Excise, Item 4a). If the total income is less than \$6 million, then there is no income excise levied. If total income is between \$6 and \$9 million, the tax rate is 3%. If total income is \$9 million or more, the tax rate is 4.5% (Forms 355S-A and 355S-B, Computation of Excise, Item 6).

PART 2: NON-INCOME EXCISE

8a. **Taxable Massachusetts Tangible Property**

Applicable only to tangible property corporations. Generally, a tangible property corporation is a corporation which owns significant tangible property in the Commonwealth. A corporation is classified as a tangible property corporation if its qualifying Massachusetts property is 10% or more of its qualifying total Massachusetts assets apportioned according to the income apportionment percentage. Qualifying property is any property not subject to local taxation.

Taxable Massachusetts property is the net book value (cost minus allowable depreciation) of total Massachusetts tangible property minus exempt property. Exempt from Massachusetts tangible property is property subject to local taxation, as well as certified Massachusetts waste or air treatment facilities and certified solar or wind power facilities.

8b. **Taxable Net Worth**

Applicable only to intangible property corporations. Generally, an intangible property corporation is a corporation which owns insignificant tangible property in the Commonwealth. A corporation is classified as an intangible property corporation if its qualifying Massachusetts property is less than 10% of its qualifying total Massachusetts assets apportioned according to the income apportionment percentage. Qualifying property is any property not subject to local taxation.

Except as noted below, deductions are allowed against a corporation's net worth for capital stock and equity investments in some subsidiary corporations. Foreign corporations are allowed to exclude from Massachusetts assets investments in and advances to foreign subsidiaries for which it owns at least 80% of all voting stock and which are not registered or doing business in the Commonwealth. For domestic corporations, a deduction is given for investments in Massachusetts-based subsidiaries for which at least 80% of all voting stock is owned.

In a recent court ruling (see *Perini Corporation v. Commissioner of Revenue*), the above treatment of capital stock and equity investments in some subsidiaries was ruled unconstitutional by the Massachusetts Supreme Judicial Court because it is in conflict with the Commerce Clause of the US Constitution. As a result of the *Perini* decision, when calculating their taxable net worth, domestic and foreign corporations deduct the value of all investments in and advances to subsidiaries in which they have an ownership stake of 80% or more.

9. **Non-Income Excise**

A corporation's non-income excise is determined by multiplying the value of either taxable tangible property or net worth by the tax rate of \$2.60 per \$1,000, or 0.26% (Computation of Excise, Items 1 or 2).

TOTAL EXCISE

10. **Excise Due**

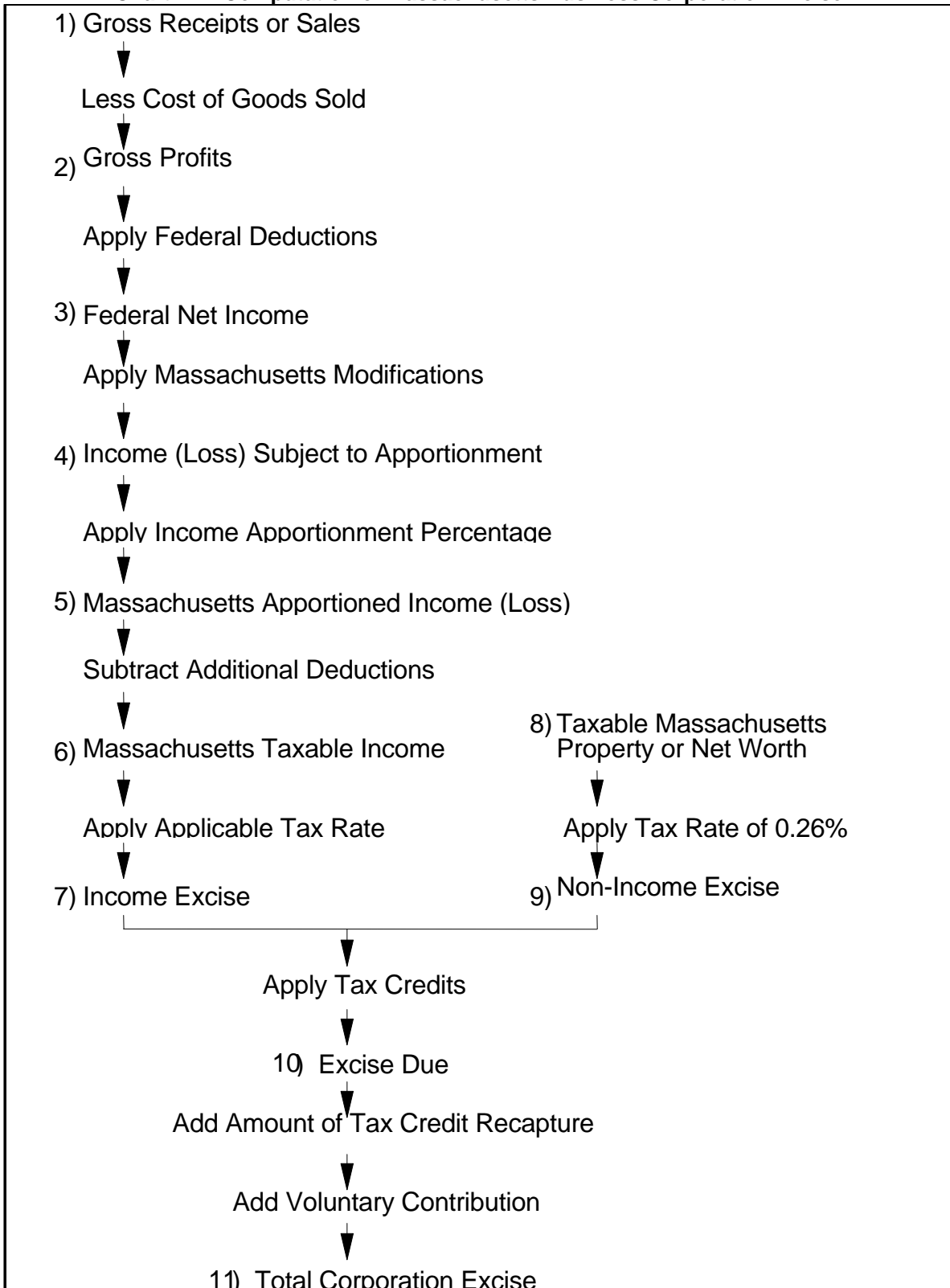
Excise due is the larger of the following two items: the sum of the income and non-income excise after deducting allowable tax credits – the economic opportunity area credit, the 3% Investment tax credit, the vanpool credit, the research credit, the harbor maintenance tax credit, the full employment credit, the brownfields credit, the low income housing credit, and any credits carried forward from previous tax years; or the minimum excise of \$456.

The maximum amount of tax credits which may be used in any one taxable year cannot exceed 50% of the excise imposed. A corporation may carry over and apply the remaining credits not allowed because of this limitation to the excise for any subsequent taxable year. Credits are not allowed to reduce a corporation's excise below the minimum tax.

11. **Total Corporation Excise**

Total corporation excise is calculated by adding the amount of the investment tax credit (ITC) recapture, the economic opportunity area tax credit recapture, the brownfields credit recapture and the voluntary contribution to the Endangered Wildlife Conservation fund to excise due. The ITC recapture is a payment of tax on the portion of the investment tax credit claimed on property which has ceased to be in qualified use before the end of its useful life.

Chart A-1: Computation of Massachusetts Business Corporation Excise



Appendix B: The Financial Institution Excise

Description of Massachusetts Financial Institution Excise

1. **Federal Net Income**

Total income minus total deductions as stated on US Form 1120, line 28. This item reflects a corporation's federal taxable income before net operating losses and special deductions are applied. Note that under the Internal Revenue Code, financial institutions are taxed as business corporations, not separately as under the Massachusetts General Law (Form 63 FI Schedule A, Item 2).

2. **Total Adjusted Taxable Income**

Federal net income adjusted for the different definitions of taxable income between the federal and state tax codes.

The following items must be added to federal net income to arrive at adjusted income (Schedule A, Item 7):

- State and municipal bond interest (Schedule A, Item 3);
- Foreign, state or local income, franchise, excise or capital stock taxes (Schedule A, Item 4);
- Net capital loss carryover used to reduce capital gain (Schedule A, Item 5);
- Other income (Schedule A, Item 6).

The total adjusted taxable income (Schedule A, Item 13) is equal to the above adjusted income subtracting Abandoned Building Renovation Deduction (Schedule A, Item 8) and Dividends Deduction (Schedule A, item 9), then times the apportionment percentage (Schedule E, Item 5).

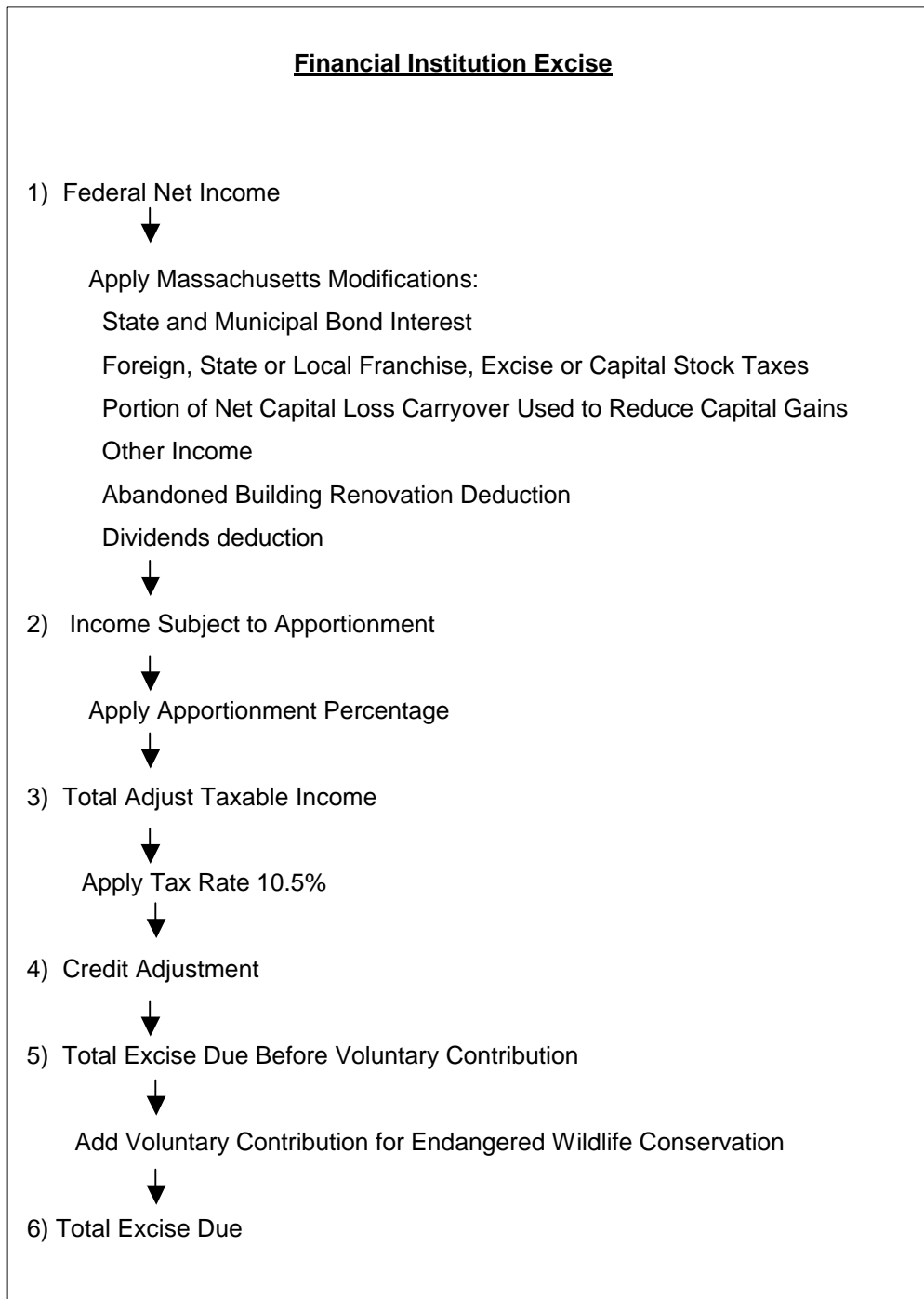
3. **Excise Due**

Excise is determined by multiplying total adjusted taxable income in Massachusetts by the tax rate of 10.5% (Form 63 FI, Item 3). Excise due is equal to this excise plus Economic Opportunity Credit Recapture, minus the Economic Opportunity Credit and Full Employment Credit (Form 63 FI, Item 4 and 5), but not less than minimum tax \$456.

4. **Total Excise Due After Voluntary Contribution**

The total excise due is calculated by adding any voluntary contribution (Form 63 FI, Item 9) to the Endangered Wildlife Conservation Fund to the excise due (Excise due, Item 10).

Chart B-1: Computation of the Financial Institution Excise



Appendix C: The Public Service Excises

Description of Massachusetts Public Service Company Excises

The public service company excises cover two different groups of organizations. The first is the public service corporations that provide gas, electric and water service, public transportation and telephone service to Massachusetts residents. The second group is the organizations involved in urban redevelopment projects.

Public Service Companies

The companies file a Form P.S. 1 and pay an excise on their apportioned adjusted federal net income. The federal net income as calculated on the federal Form 1120 is used as the starting point and adjusted to conform to the Massachusetts definition of taxable income. The adjustments made are: add taxes paid to other jurisdictions which are subtracted from federal net income; add interest earned from state and municipal bonds; add the portion of net capital loss carryovers used to reduce capital gains (from US Form 1120, Schedule D); and subtract dividends received from other utility corporations for which 80% or more of voting stock is owned. There is also a line item for other income that is included in Massachusetts taxable income. This adjusted net income amount is then apportioned to reflect Massachusetts activity using an equally-weighted, three-factor formula based on payroll, property and sales.

Once the Massachusetts taxable income is calculated, a tax rate of 6.5% is applied. No credits are allowed under the public service company excise. These companies do not face a minimum excise as do business corporations.

Urban Redevelopment Organizations

Corporations, partnerships, trusts and individuals that redevelop a site in an urban area for reuse are subject to tax under Chapter 121A of the Massachusetts General Laws. They are required to annually file a Form 121A for this excise.

The excise consists of two parts. The first is a 5% tax on gross income from all sources, defined as payments received from persons for the right to reside in or occupy a portion of a redeveloped project less federal interest deduction payments. The second is a 1% tax on the fair cash value of owned or leased real and tangible personal property exempt from local taxation.

There is also a provision for a minimum tax based on the three-year average assessed value of owned or leased real and tangible personal property before it was made exempt from local taxation. The final excise due is the greater of the minimum excise and the excise based on gross income and fair cash value of property.

Computation of Public Service Excises

PUBLIC SERVICE CORPORATIONS

1. **Federal Net Income**

Total income minus total deductions as stated on US Form 1120, line 28. More specifically, this item reflects a corporation's federal taxable income before net operating losses and special deductions are applied. Note that under the Internal Revenue Code, public utilities are taxed as business corporations, not separately as under the Massachusetts General Law (Form P.S. 1, Computation of Franchise Tax, Item 1).

2. **Total Income**

Federal net income adjusted for the different definitions of taxable income between the federal and state tax codes. The following items must be added to federal net income to arrive at total income (Computation of Franchise Tax, Item 6):

- State and municipal bond interest (Computation of Franchise Tax, Item 2);
- Foreign, state or local franchise, excise or capital stock taxes (Computation of Franchise Tax, Item 3);
- Net capital loss carryover used to reduce capital gain (Computation of Franchise Tax, Item 4);
- Other income (Computation of Franchise Tax, Item 5).

3. **Adjusted Net Income**

Total Income determined above is adjusted for the receipt of dividends from utility companies of which at least

80% of the stock is owned by the public service corporation. This is the amount of income that is subject to apportionment (Computation of Franchise Tax, Item 8).

4. **Massachusetts Taxable Income**

Adjusted net income is multiplied by the income apportionment percentage to determine the income taxable in Massachusetts (Computation of Franchise Tax, Item 10).

5. **Excise Due**

A public service company's excise is determined by multiplying its Massachusetts taxable income by the tax rate of 6.5% (Computation of Franchise Tax, Item 11).

6. **Total Excise Due After Voluntary Contribution**

The total excise due is calculated by adding any voluntary contribution to the Endangered Wildlife Conservation Fund to the excise due (Schedule A, Item 15).

URBAN REDEVELOPMENT ORGANIZATIONS

1. **Gross Income From All Sources**

This covers all income generated from the redeveloped site through payments made by persons for the right to reside in or occupy a portion or all of the project (Form 121A, Computation of Excise, Item 1A). Only federal interest deduction payments are permitted to reduce income according to this concept. This income is subject to a 5% tax (Computation of Excise, Item 2B).

2. **Fair Cash Value of Property Exempt From Local Taxation**

The fair cash value of owned or leased real and tangible property exempt from local taxation is also subject to tax (Computation of Excise, Item 2A). Such property deemed tax-exempt as of January 1, 2001 is subject to a state-level tax of \$10 per \$1,000 of value, or 1% (Computation of Excise, Item 2B).

3. **Excise Due Based on Income and Fair Cash Value**

This is the sum of the 5% tax on gross income and the 1% tax on the fair cash value of property exempt from local taxation (Computation of Excise, Item 3B).

4. **Minimum Excise**

The minimum excise faced by urban redevelopment organizations is based on the three-year average fair cash value of property not subject to local taxation. The local tax rate from fiscal 2000 is applied to this average value to determine the minimum excise amount (Computation of Excise, Item 7B).

5. **Total Excise Before Voluntary Contribution**

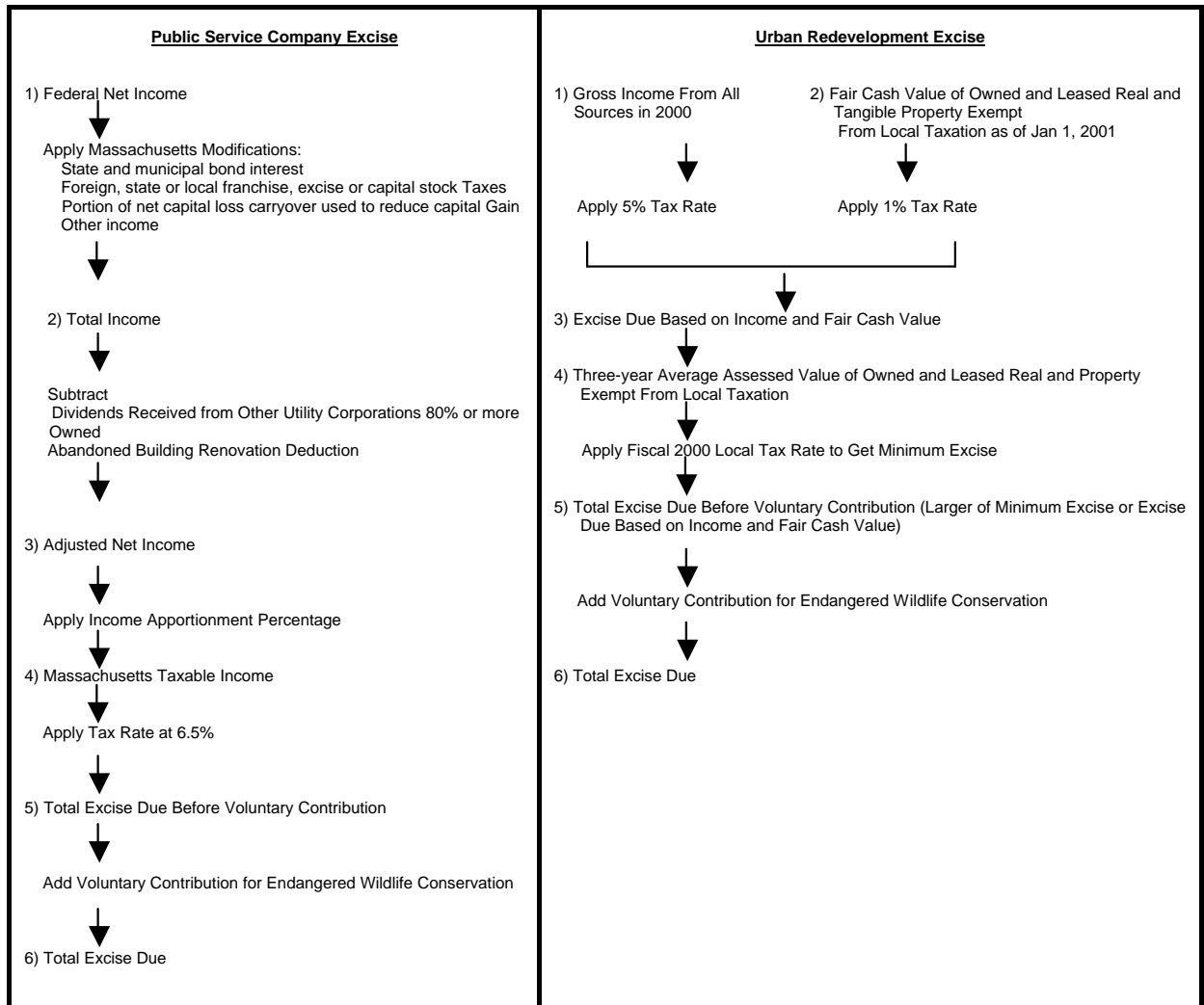
This is the larger of either the minimum excise or the excise based on income and fair cash value of property exempt from local taxation (Computation of Excise, Item 8B).

6. **Total Excise Due**

The total excise due is calculated by adding any voluntary contribution to the Endangered Wildlife Conservation Fund to the excise due (Computation of Excise, Item 10B).

Chart C-1: Computation of the Massachusetts Public Service Organization Excises

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Appendix D: The Insurance Company Excises

Description of Massachusetts Insurance Excise

In 2000 Massachusetts taxed insurance companies differently than other business corporations. Both the basis for taxation and tax rates differ among the various types of insurance companies -- life insurance companies, ocean marine and other insurance companies, and property and casualty companies.

Determination of Excise

Life Insurance Companies

In 2000, life insurance companies authorized to do business in the Commonwealth were subject to a premium-based excise. Domestic life insurers were liable for an additional investment privilege excise.

Premium Excise:

The premiums-based excise is imposed on life and accident and health (A&H) premiums issued during the preceding calendar year which are allocable to Massachusetts. (Premiums for approved preferred provider organizations are taxed separately. See preferred provider organizations for details.) For foreign companies, life premiums are allocable to Massachusetts if the insured is a resident of Massachusetts. A&H premiums are allocable to Massachusetts if the premiums are paid to insure property or interest in the state. For domestic companies, all premiums are allocable if the insured is a resident of Massachusetts or a resident in a jurisdiction where no tax is paid by the insurance company. Like most states, Massachusetts exempts annuity premiums from taxation. Massachusetts also imposes retaliatory taxes on insurance companies based in states that impose retaliatory taxes on Massachusetts-based companies.

Certain adjustments must be made to net life and A&H premiums to determine the value of premiums taxable in the Commonwealth. Dividends paid by the insurance company to policyholders which are applied to purchase additional insurance or to shorten the premium paying period are generally not included in net premiums, and must be added to foreign and domestic life premiums and domestic accident and health premiums. However, deductions are allowed for these dividends.

The Commonwealth allows other dividend-related deductions: deductions for dividends paid by the insurance company to policyholders which are either paid in cash, applied to future premiums, or left to accumulate interest. A deduction is also allowed for premiums returned to policyholders (not including cash surrender values).

Domestic corporations are allowed an additional deduction for premiums for employee group life and accident and health plans.

The excise on taxable life and accident and health premiums is calculated at a 2.00% rate. Foreign insurers are liable for the larger of the excise as calculated according to retaliatory provisions, or the excise calculated according to Massachusetts provisions as described above.

All insurance companies that are authorized to do business in the Commonwealth are entitled to a credit as members of the Massachusetts Life and Health Insurance Guaranty Association. The Massachusetts Life and Health Insurance Guaranty Association was established to protect policyholders against the insolvency of member insurers by assuming the obligations of a member insurer that cannot meet its contractual obligations. In order to carry out its duties, the Association assesses its members for certain costs. However, members are allowed a credit against their excise equal to 10% of assessments for five calendar years. In effect, the credit provides an offset of 50% of the Association's assessments over a five-year period. The credit is limited to \$3 million for all member insurers for a calendar year.

The credit is based on the annual assessment in the prior year, with the assessments for 1991 being the first year eligible for this credit.

Domestic life insurers can also claim a credit against their premium excise equal to 1.5% of the company's proportionate share of the cost of certain investments in the Massachusetts Capital Resource Company. The Massachusetts Capital Resource Company was established in 1977 to provide capital financing for businesses, and was funded through assessments on domestic life insurers.

Premiums excise due is the premium excise (or, for foreign insurers, an excise calculated according to retaliatory provision) less allowable credits. Since 1989, insurance companies can also make a voluntary contribution for endangered wildlife conservation.

Investment Privilege Excise:

In 2000, domestic insurers were also subject to an investment privilege excise which is based on a company's investment income allocable to Massachusetts. Investment income includes such items as interest, dividends, rents and royalties, less allowable deductions such as depreciation. Taxable investment income is calculated by using Federal investment income as its starting point. A company's federal taxable income is determined by dividing total taxable investment income into two components--"policyholders' share" and "company's share". For federal purposes, policyholders' share of income are earnings on the amounts that insurance companies are required to hold in reserve to meet policy and other contractual liabilities. Insurance companies are not taxed on the "policyholders' share" of investment income, but are taxed on the remainder--the "company's share" of investment income.

Massachusetts requires that certain adjustments be made to the company's share of taxable investment income. State and municipal bond interest not included in the company's Federal income and taxes deducted from Federal income must be added to income for Massachusetts purposes. Massachusetts does not allow the Federal deduction for dividends received, but allows its own deduction for most dividends.

Investment income is allocated to Massachusetts according to an apportionment percentage comprised of two factors--a premium factor, representing 90% of the apportionment percentage, and a payroll factor, representing 10% of the apportionment percentage. The premium factor is calculated by dividing the sum of life insurance premiums, annuity considerations and A&H premiums related to direct business in the Commonwealth, as well as premiums and annuities in jurisdictions where no taxes are paid by the total of all life premiums, annuity considerations and A&H premiums received during the taxable year. This total is then multiplied by 9. The payroll factor is calculated by dividing compensation paid in Massachusetts by the total amount of compensation paid during the taxable year. The premium factor and the payroll factor are combined and divided by 10 to arrive at the Massachusetts apportionment percentage. Because the apportionment factor cannot exceed 20% by statute, the actual apportionment percentage is either the Massachusetts apportionment percentage or 20%, whichever is less.

Investment income allocated to Massachusetts is taxed at a rate of 12% if it has contributed its full proportionate share to the life initiative for current taxable year; or 9.6% if it has contributed for the second year since January, 1999; otherwise it is taxed at 14%. Insurers with admitted assets of less than \$240 million are allowed a credit against their investment privilege excise. The credit is equal to \$20,000 for companies with assets totaling less than \$200 million, and declining by \$500 for each \$1 million in assets above \$200 million. In determining the total excise due, domestic life insurance companies can also make a voluntary contribution for endangered wildlife conservation.

Provisions in the law allow domestic corporations who were authorized to do business in the Commonwealth as of December 31, 1943 to calculate their excise based on the net value of life insurance policies rather than a premium-based life insurance excise. This provision is only available to corporations whose excise calculated on the basis of the value of policies has never exceeded the excise calculated on a premium basis. Given these restrictions, the use of this provision is extremely limited.

Other Insurance Companies

Life insurers and insurance companies engaged in ocean marine business are subject to taxation in the Commonwealth under separate provisions of the law. All other insurers, primarily property and casualty insurers, are subject to taxation based on the amount of premiums subject to tax in Massachusetts. Domestic insurers are liable for an additional excise on investment income.

Premium Excise:

Insurers taxable under these provisions are subject to an excise based on the amount of net direct premiums subject to tax in Massachusetts. Net direct premiums are, for Massachusetts purposes, gross premiums adjusted for certain other items such as additional assessments made on policyholders. Premiums and charges are subject to tax in Massachusetts if, for foreign corporations, the premiums relate to property or interests in Massachusetts or, for domestic corporations, if premiums are written in Massachusetts or in a jurisdiction where no tax is paid.

Both domestic and foreign insurers are allowed a deduction for premiums which are returned or credited to policyholders in Massachusetts as dividends. Net premiums, less the dividend deduction, are taxed at a 2.28% rate. Earnings from the Massachusetts Property Insurance Underwriting Association and Crime Insurance Program ("Fair Plan" programs), which companies doing business in Massachusetts are required to participate in, are also subject to tax at the 2.28% rate.

Investment Income Excise:

Domestic insurers are also subject to an excise on gross investment income. Gross investment income includes all interest earned on bonds, loans and cash, on dividends, on real estate, and on other invested assets. In 2000, either a 1.00%, 0.8%, or 0.6% tax rate was applied to a domestic insurer's gross investment income, depending on whether a company had contributed its full proportionate share to the Property and Casualty Initiative since January 1999.

Both foreign and domestic companies are entitled to a tax credit as members of the Massachusetts Life and Health Insurance Guaranty Association. Members are allowed a credit against their excise equal to 10% of assessments for five calendar years. In effect, the credit provides an offset of 50% of the Association's assessments over a five-year period. The credit is limited to \$3 million dollars for all member insurers for a calendar year.

Foreign insurers are liable for the larger of the excise as calculated according to retaliatory provisions, or the excise calculated according to Massachusetts provisions as described above.

Preferred Provider Organizations

Since 1989, premiums generated by authorized preferred provider organizations have been taxed separately from other accident and health premiums. Preferred provider organizations are those organizations that offer or administer a health benefit plan under a preferred provider arrangement as authorized by the Commissioner of Insurance. The Commonwealth taxes gross premiums generated by these organizations for coverage of Massachusetts residents, net of premiums returned or credited to policyholders as dividends, at a 2.28% rate.

Ocean Marine Business

Profits earned on ocean marine business are subject to a separate excise in Massachusetts. For purposes of this excise, ocean marine business means, in general, premiums related to the insurance of goods that are exported, imported, or transported by ocean.

The excise on ocean marine business is calculated based on a three-year average of net underwriting profits. Net underwriting profits are determined using total net premiums written in the United States during the taxable year as a starting point, and subtracting unearned premiums. Deductions are also allowed for losses incurred, net expenses, dividends, and federal income tax owed to arrive at net underwriting profit.

The average of the previous three-years' net underwriting profit is apportioned to Massachusetts using a ratio of the 3-year average of ocean marine business written in the Commonwealth to the three-year average of ocean marine business written in the United States. A 5.7% rate is applied to taxable profits to determine excise due in the Commonwealth.

Chart D-1: Summary of 2000 Tax Forms for Insurance Companies

Tax Form	Type of Company	Foreign or Domestic	Base of Tax	Tax Rate	Retaliatory Tax Provision
DL-1	Life Insurance	Domestic	Taxable life, accident and health insurance premiums, net value of policies	2% on life and acc./health ins. premiums, .25% on net value	N/A
DL-2	Life Insurance	Domestic	Taxable net investment income apportioned to Massachusetts	12% or 14%	N/A
63-22	Insurance Companies, except Life Insurance or Ocean Marine	Domestic	Taxable (non-life) insurance premiums and gross investment income	2.28% on premiums, 1% or 0.8% on investment income	N/A
63-23	Insurance Companies, except Life Insurance or Ocean Marine	Foreign	Taxable premiums for insurance of property or interests attributable to Massachusetts	2.28%	Yes
63-20-23	Life Insurance	Foreign	Taxable life insurance premiums attributable to Massachusetts, accident and health insurance premiums	2% on all premiums	Yes
176-I	Preferred Providers (Accident and Health Insurers, Nonprofit Hospitals, HMO's, and other Nonprofit Medical, Optometric or Dental Companies)	Domestic and Foreign	Gross premiums for coverage of persons who reside in Massachusetts	2.28%	N/A