



A Report on 2006 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 2006; as provided by section 82, information not reported on Massachusetts tax returns for tax year 2006 is not included in this report.

The tables in this report present consolidated 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 2006.

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 (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 2005 Report

The statistics in this report reflect the following major tax law changes from 2005 that affected 2006 corporate excise collections. These are:

1. The new net worth formula for REITs.

Recent legislation has revised the statutory net worth formula of the corporate excise for qualified Real Estate Investment Trusts (REITs) that are intangible property corporations. For further information, see TIR 06-6.

2. Amended the apportionment formula for substantial manufacturing (section 30 corporations).

The apportionment formula for corporations engaged in substantial manufacturing (section 38 corporations) was recently amended to state that corporations that manufacture value-added agricultural products are subject to single-sales factor apportionment. For further information, see TIR 06-16.

3. Two new tax credits are available.

For tax year 2006, two new credits are available for corporate taxpayers. Included are the Medical Device Credit that can be taken by a medical device company and two film credits that can be taken by a motion picture production company.

The Medical Device Credit:

For taxable years beginning on or after January 1, 2006, the Medical Device Credit is equal to 100% of the user fees actually paid to the United States Food and Drug Administration (USFDA) by a medical device company during the taxable year for which the tax is due for pre-market submissions (e.g., applications, supplements, or 510(k) submissions) to market new technologies or upgrades, changes, or enhancements to existing technologies, developed or manufactured in Massachusetts. For further information on the Medical Device Credit, see TIR 06-22.

The Film Credit:

For taxable years beginning on or after January 1, 2006, Massachusetts allowed two credits for motion picture production companies who meet certain qualification requirements. Production companies who incur at least \$250,000 of production costs in Massachusetts are eligible for income and corporate excise tax credits equal to 20% of the total Massachusetts payroll for the production, excluding salaries of \$1 million and higher. In addition, production companies whose Massachusetts production expenses exceed 50% of the total production cost receive an income and corporate excise tax credit of 25% of the total Massachusetts production expense. The total credit for any one production was capped at \$7 million. (These credits were subsequently expanded, but the limitations described above were in effect for tax year 2006.)

Table S1: 2006 Corporate Excise Returns by Industries

		Category of Industries												
		Agriculture, Forestry, Fishing and Hunting	Mining	Construction	Manufacturing	Utility, Transportati- on and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations	
Gross Receipts	Count Sum(\$,000)	389 3,759,171	66 197,968,870	6,964 186,277,020	6,857 3,256,013,814	2,818 353,789,879	4,938 1,558,305,068	7,113 1,203,665,074	1,683 285,162,389	5,017 1,374,270,021	22,029 825,742,179	416 8,557,416	58,290 9,253,510,899	
Gross Profits	Count Sum(\$,000)	391 1,044,093	66 34,595,041	6,979 31,982,704	6,884 734,524,413	2,818 237,754,119	4,947 174,958,297	7,124 324,672,034	1,693 183,028,110	4,994 246,046,322	22,029 456,009,590	408 2,037,335	58,333 2,426,652,058	
Net Op. Loss Carryover	Count Sum(\$,000)	106 17,199	8 2,539,642	1,436 460,255	1,494 22,226,070	519 3,179,627	901 4,337,734	1,447 3,257,206	328 4,409,331	1,544 10,515,518	4,965 7,427,700	66 133,400	12,814 58,503,683	
Income Sub. Apportionment	Count Sum(\$,000)	369 86,397	71 15,752,146	6,486 6,555,431	6,405 91,487,151	2,607 5,075,499	4,642 24,627,786	6,406 44,518,846	1,695 5,338,126	8,789 30,165,940	20,631 24,864,790	473 480,385	58,574 248,952,498	
Mass. Taxable Income	Count Sum(\$,000)	155 22,425	39 32,171	3,373 657,634	3,514 3,556,767	1,380 607,893	2,917 1,323,432	3,258 1,582,221	647 1,136,778	4,178 2,506,109	10,383 2,396,455	213 13,116	30,057 13,835,002	
Non Income Excise	Count Sum(\$,000)	828 503	109 250	11,528 8,114	8,778 73,229	3,189 7,076	6,471 20,115	14,106 33,199	2,035 19,992	12,578 52,911	39,117 40,881	459 468	99,198 256,737	
Income Excise	Count Sum(\$,000)	150 1,545	39 2,245	3,255 37,680	3,471 294,823	1,321 54,590	2,885 94,872	3,138 123,149	626 101,925	4,040 211,353	9,947 179,758	192 1,021	29,064 1,102,962	
Excise Due	Count Sum(\$,000)	1,353 2,261	175 2,204	18,331 50,311	11,310 263,157	5,699 53,728	8,644 112,981	17,074 157,107	3,507 120,637	24,691 284,643	60,061 216,407	1,247 1,746	152,092 1,265,183	
Exem. Prop. Sub. Lo Tax	Count Sum(\$,000)	821 234,947	84 91,070	9,829 1,925,038	4,966 8,958,280	2,555 3,563,959	3,421 1,276,948	8,059 4,175,716	748 1,770,433	8,692 34,417,477	22,334 7,458,820	219 1,577,745	61,728 65,450,435	
Econ. Opp. Area Credit	Count Sum(\$,000)	0 .	0 .	8 54	38 2,912	0 .	12 277	20 2,797	3 296	6 308	7 1,346	0 .	94 7,988	
Renovation Deduction	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	** **	0 .	** **	
Investment Tax Credit	Count Sum(\$,000)	21 82	4 23	10 188	986 12,721	5 7,388	63 489	9 82	22 400	35 946	85 1,098	0 .	1,240 23,416	
Vanpool Credit	Count Sum(\$,000)	0 .	0 .	0 .	3 100	0 .	* *	0 .	0 .	0 .	0 .	0 .	4 106	
Research Credit	Count Sum(\$,000)	** **	** **	4 638	603 61,325	** **	38 1,186	7 210	68 1,815	36 835	448 15,546	** **	1,208 82,060	
Harbor Maint. Credit	Count Sum(\$,000)	0 .	0 .	0 .	14 84	0 .	22 1,089	6 148	* *	0 .	0 .	0 .	43 1,326	
Full Employ. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	
Brownfields Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	** **	0 .	3 6,245	0 .	0 .	4 6,273	
Low Income Hou. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	** **	0 .	0 .	0 .	** **	0 .	0 .	3 2,388	
Historic Rehab. Credit	Count Sum(\$,000)	0 .	0 .	** **	0 .	0 .	0 .	0 .	0 .	** **	0 .	0 .	** **	
Home Energy Eff. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	
Solar Heat Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	** **	0 .	0 .	0 .	0 .	** **	
Film Incent. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	** **	** **	0 .	0 .	** **	
Medical Device Credit	Count Sum(\$,000)	0 .	0 .	0 .	** **	0 .	** **	0 .	0 .	0 .	0 .	0 .	3 17	

SOURCE: Massachusetts Department of Revenue

Table S2: Corporate Excise Returns for 2004, 2005 and 2006

	2004	2005	Amount Difference	Percent Difference	2006	Amount Difference	Percent Difference
Number of All Returns	149,418	150,386	968	0.6%	152,092	1,706	1.1%
Gross Receipts							
Number	61,047	59,595	-1,452	-2.4%	58,290	-1,305	-2.2%
Amount (\$000s)	6,763,426,868	9,076,449,793	2,313,022,925	34.2%	9,253,510,899	177,061,106	2.0%
Gross Profits							
Number	61,058	59,597	-1,461	-2.4%	58,333	-1,264	-2.1%
Amount (\$000s)	1,833,594,965	2,236,704,038	403,109,073	22.0%	2,426,652,058	189,948,020	8.5%
Net Operating Loss Carryover							
Number	13,169	13,119	-50	-0.4%	12,814	-305	-2.3%
Amount (\$000s)	54,779,008	66,295,810	11,516,802	21.0%	58,503,683	-7,792,127	-11.8%
Income Subject to Apportionment							
Number	61,417	51,184	-10,233	-16.7%	58,574	7,390	14.4%
Amount (\$000s)	54,955,450	149,394,852	94,439,402	171.8%	248,952,498	99,557,646	66.6%
Massachusetts Taxable Income							
Number	31,822	30,206	-1,616	-5.1%	30,057	-149	-0.5%
Amount (\$000s)	9,921,252	12,570,614	2,649,362	26.7%	13,835,002	1,264,388	10.1%
Nonincome Excise							
Number	99,180	99,768	588	0.6%	99,198	-570	-0.6%
Amount (\$000s)	224,761	236,922	12,161	5.4%	256,737	19,815	8.4%
Income Excise							
Number	29,615	28,965	-650	-2.2%	29,064	99	0.3%
Amount (\$000s)	758,775	975,167	216,392	28.5%	1,102,962	127,795	13.1%
Excise Due							
Number	149,418	150,386	968	0.6%	152,092	1,706	1.1%
Amount (\$000s)	936,003	1,123,283	187,280	20.0%	1,265,183	141,900	12.6%
Exemption for Property Subject to Local Taxation							
Number	63,176	62,642	-534	-0.8%	61,728	-914	-1.5%
Amount (\$000s)	45,225,048	47,298,603	2,073,555	4.6%	65,450,435	18,151,832	38.4%
Economic Opportunity Area Credit							
Number	118	111	-7	-5.9%	94	-17	-15.3%
Amount (\$000s)	6,838	5,646	-1,192	-17.4%	7,988	2,342	41.5%
Renovation Deduction							
Number	3	3	NA	NA	**	NA	NA
Amount (\$000s)	4,474	2,219	NA	NA	**	NA	NA
Investment Tax Credit							
Number	1,336	1,304	-32	-2.4%	1,240	-64	-4.9%
Amount (\$000s)	15,756	26,922	11,166	70.9%	23,416	-3,506	-13.0%
Vanpool Credit							
Number	10	6	NA	NA	4	-2	-33.3%
Amount (\$000s)	81	6	NA	NA	106	100	1666.7%
Research Credit							
Number	1,225	1,293	68	5.6%	1,208	-85	-6.6%
Amount (\$000s)	83,037	81,257	-1,780	-2.1%	82,060	803	1.0%
Harbor Maintenance Credit							
Number	47	48	1	2.1%	43	-5	-10.4%
Amount (\$000s)	937	763	-174	-18.6%	1,326	563	73.8%
Full Employment Credit							
Number	**	**	N/A	N/A	0	NA	NA
Amount (\$000s)	**	**	N/A	N/A	0	NA	NA
Brownfields Credit							
Number	7	5	N/A	N/A	4	-1	-20.0%
Amount (\$000s)	459	2,039	N/A	N/A	6,273	4,234	207.7%
Low Income Housing Credit							
Number	13	3	-10	-76.9%	3	0	0.0%
Amount (\$000s)	2,428	1,724	-704	-29.0%	2,388	664	38.5%
Historic Rehab. Credit							
Number	NA	0	N/A	N/A	**	NA	NA
Amount (\$000s)	NA	0	N/A	N/A	**	NA	NA
Home Energy Credit							
Number	NA	3	N/A	N/A	0	NA	NA
Amount (\$000s)	NA	2	N/A	N/A	0	NA	NA
Solar Heat Credit							
Number	NA	0	NA	NA	**	NA	NA
Amount (\$000s)	NA	0	NA	NA	**	NA	NA
Film Incentive Credit							
Number	NA	NA	NA	NA	**	NA	NA
Amount (\$000s)	NA	NA	NA	NA	**	NA	NA
Medical Device Credit							
Number	NA	NA	NA	NA	3	NA	NA
Amount (\$000s)	NA	NA	NA	NA	17	NA	NA

See footnotes after Table 7

Table S3: 2006 Corporate Disclosure Schedule by Industry

		Category of Industries											
		Agriculture, Forestry, Fishing and Hunting	Mining	Construction	Manufacturing	Utility, Transportati- on and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations
Charitable Contributions	Count	337	65	5,775	4,419	1,169	3,184	4,966	773	5,196	16,318	89	42,291
	Sum(\$,000)	2,087	77,075	127,032	3,534,847	77,589	608,681	628,707	260,612	633,002	542,893	1,585	6,494,111
Fed. Res. Expenses	Count	0	0	9	409	5	41	11	42	31	296	3	847
	Sum(\$,000)	.	.	294	21,726,092	11,031	335,551	6,237	1,313,338	2,621,822	9,205,488	0	35,219,854
Accelerated Depreciation Federally													
Equipment	Count	158	35	2,196	2,344	558	1,305	2,336	453	1,799	7,956	37	19,177
	Sum(\$,000)	15,434	336,573	596,572	24,317,050	6,893,100	2,343,953	4,187,077	7,598,108	11,398,539	4,741,303	338,390	62,766,098
Rental Housing	Count	**	**	34	21	5	11	21	5	208	63	4	376
	Sum(\$,000)	**	**	719	22,101	2,736	236	155	64	106,569	4,434	11	137,036
Building (nonhousing)	Count	39	10	245	583	94	249	528	46	689	1,349	8	3,840
	Sum(\$,000)	672	75	10,948	637,029	209,464	210,839	352,668	217,913	310,382	191,679	162,535	2,304,205
Pollution Con. Fac.	Count	**	0	4	8	**	**	**	**	7	10	**	39
	Sum(\$,000)	**	.	0	4,537	**	**	**	**	314	278	**	5,850
Calculated Depreciation By accounting Principles													
Equipment	Count	124	34	1,826	2,116	494	1,184	2,004	411	1,567	6,876	36	16,672
	Sum(\$,000)	12,041	379,114	574,624	22,917,694	5,267,557	2,552,512	4,202,671	4,138,792	8,407,923	4,393,100	7,188	52,853,216
Rental Housing	Count	**	**	31	15	5	8	18	7	166	56	3	312
	Sum(\$,000)	**	**	584	1,123	377	188	192	2,749	104,000	3,847	0	113,071
Building (nonhousing)	Count	32	10	182	494	78	223	409	41	556	1,065	6	3,096
	Sum(\$,000)	573	75	6,021	646,859	236,988	265,031	204,209	332,753	321,945	219,456	62,320	2,296,230
Pollution Con. Fac.	Count	**	0	3	7	**	**	**	**	5	7	3	33
	Sum(\$,000)	**	.	1	3,788	**	**	**	**	506	263	0	5,269
Difference between Accelerated and calculated Depreciation													
Equipment	Count	93	19	1,353	1,724	371	896	1,376	301	1,030	4,564	38	11,765
	Sum(\$,000)	3,393	-42,542	21,948	1,399,355	1,625,543	-208,558	-15,594	3,459,316	2,990,616	348,203	331,203	9,912,883
Rental Housing	Count	**	0	19	14	4	8	10	7	109	52	11	229
	Sum(\$,000)	**	.	135	20,978	2,359	48	-37	-2,685	2,568	587	5	23,965
Building (nonhousing)	Count	18	**	130	384	61	144	271	27	297	618	5	1,956
	Sum(\$,000)	99	**	4,927	-9,829	-27,524	-54,193	148,459	-114,840	-11,563	-27,777	100,216	7,975
Pollution Con. Fac.	Count	0	0	6	5	**	**	3	**	6	9	4	38
	Sum(\$,000)	.	.	-1	749	**	**	7	**	-192	14	-0	581

See footnotes after Table 7

Table Section

Table 1: 2006 Corporate Excise Returns by Industries

		Category of Industries												
		Agriculture, Forestry, Fishing and Hunting	Mining	Construction	Manufacturing	Utility, Transportati- on and Warehousing	Wholesale Trade	Retail Trade	Information	Finance, Insurance and Real Estate	Services	Other and Undefined	All Corporations	
Gross Receipts	Count Sum(\$,000)	389 3,759,171	66 197,968,870	6,964 186,277,020	6,857 3,256,013,814	2,818 353,789,879	4,938 1,558,305,068	7,113 1,203,665,074	1,683 285,162,389	5,017 1,374,270,021	22,029 825,742,179	416 8,557,416	58,290 9,253,510,899	
Gross Profits	Count Sum(\$,000)	391 1,044,093	66 34,595,041	6,979 31,982,704	6,884 734,524,413	2,818 237,754,119	4,947 174,958,297	7,124 324,672,034	1,693 183,028,110	4,994 246,046,322	22,029 456,009,590	408 2,037,335	58,333 2,426,652,058	
Net Op. Loss Carryover	Count Sum(\$,000)	106 17,199	8 2,539,642	1,436 460,255	1,494 22,226,070	519 3,179,627	901 4,337,734	1,447 3,257,206	328 4,409,331	1,544 10,515,518	4,965 7,427,700	66 133,400	12,814 58,503,683	
Income Sub. Apportionment	Count Sum(\$,000)	369 86,397	71 15,752,146	6,486 6,555,431	6,405 91,487,151	2,607 5,075,499	4,642 24,627,786	6,406 44,518,846	1,695 5,338,126	8,789 30,165,940	20,631 24,864,790	473 480,385	58,574 248,952,498	
Mass. Taxable Income	Count Sum(\$,000)	155 22,425	39 32,171	3,373 657,634	3,514 3,556,767	1,380 607,893	2,917 1,323,432	3,258 1,582,221	647 1,136,778	4,178 2,506,109	10,383 2,396,455	213 13,116	30,057 13,835,002	
Non Income Excise	Count Sum(\$,000)	828 503	109 250	11,528 8,114	8,778 73,229	3,189 7,076	6,471 20,115	14,106 33,199	2,035 19,992	12,578 52,911	39,117 40,881	459 468	99,198 256,737	
Income Excise	Count Sum(\$,000)	150 1,545	39 2,245	3,255 37,680	3,471 294,823	1,321 54,590	2,885 94,872	3,138 123,149	626 101,925	4,040 211,353	9,947 179,758	192 1,021	29,064 1,102,962	
Excise Due	Count Sum(\$,000)	1,353 2,261	175 2,204	18,331 50,311	11,310 263,157	5,699 53,728	8,644 112,981	17,074 157,107	3,507 120,637	24,691 284,643	60,061 216,407	1,247 1,746	152,092 1,265,183	
Exem. Prop. Sub. Lo Tax	Count Sum(\$,000)	821 234,947	84 91,070	9,829 1,925,038	4,966 8,958,280	2,555 3,563,959	3,421 1,276,948	8,059 4,175,716	748 1,770,433	8,692 34,417,477	22,334 7,458,820	219 1,577,745	61,728 65,450,435	
Econ. Opp. Area Credit	Count Sum(\$,000)	0 .	0 .	8 54	38 2,912	0 .	12 277	20 2,797	3 296	6 308	7 1,346	0 .	94 7,988	
Renovation Deduction	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	** **	0 .	** **	
Investment Tax Credit	Count Sum(\$,000)	21 82	4 23	10 188	986 12,721	5 7,388	63 489	9 82	22 400	35 946	85 1,098	0 .	1,240 23,416	
Vanpool Credit	Count Sum(\$,000)	0 .	0 .	0 .	3 100	0 .	* *	0 .	0 .	0 .	0 .	0 .	4 106	
Research Credit	Count Sum(\$,000)	** **	** **	4 638	603 61,325	** **	38 1,186	7 210	68 1,815	36 835	448 15,546	** **	1,208 82,060	
Harbor Maint. Credit	Count Sum(\$,000)	0 .	0 .	0 .	14 84	0 .	22 1,089	6 148	* *	0 .	0 .	0 .	43 1,326	
Full Employ. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	
Brownfields Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	** **	0 .	3 6,245	0 .	0 .	4 6,273	
Low Income Hou. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	** **	0 .	0 .	0 .	** **	0 .	0 .	3 2,388	
Historic Rehab. Credit	Count Sum(\$,000)	0 .	0 .	** **	0 .	0 .	0 .	0 .	0 .	** **	0 .	0 .	** **	
Home Energy Eff. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	0 .	
Solar Heat Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	** **	0 .	0 .	0 .	0 .	** **	
Film Incent. Credit	Count Sum(\$,000)	0 .	0 .	0 .	0 .	0 .	0 .	0 .	** **	** **	0 .	0 .	** **	
Medical Device Credit	Count Sum(\$,000)	0 .	0 .	0 .	** **	0 .	** **	0 .	0 .	0 .	0 .	0 .	3 17	

SOURCE: Massachusetts Department of Revenue

**Table 2:
2006 Corporate Excise Returns
by Industry
and
Gross Receipts**

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--All Industries

		Range of Gross Receipts										Total
		Zero/Missing*	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	70	7,824	19,025	15,873	5,607	2,913	2,275	3,056	1,647	58,290	
	Sum(\$,000)	-113,386	326,290	7,865,673	62,200,603	89,447,021	104,110,734	161,141,144	686,138,158	8,142,394,662	9,253,510,899	
Gross Profits	Count	321	7,725	18,978	15,841	5,594	2,908	2,272	3,050	1,644	58,333	
	Sum(\$,000)	1,286,272	247,866	4,879,725	31,008,647	40,831,500	46,318,414	72,004,828	300,459,319	1,929,615,486	2,426,652,058	
Net Op. Loss Carryover	Count	1,089	1,288	4,670	3,261	775	423	366	532	410	12,814	
	Sum(\$,000)	4,543,634	35,632	197,672	1,039,779	795,337	808,255	1,685,026	8,717,173	40,681,176	58,503,683	
Income Sub. Apportionment	Count	7,934	6,545	15,822	13,877	5,174	2,727	2,099	2,833	1,563	58,574	
	Sum(\$,000)	16,867,228	-122,381	-1,874,103	-1,945,501	901,289	2,937,294	6,192,134	23,444,467	202,552,070	248,952,498	
Mass. Taxable Income	Count	3,240	2,585	7,478	7,904	3,218	1,653	1,291	1,727	961	30,057	
	Sum(\$,000)	1,614,942	30,752	194,928	1,248,027	1,404,553	892,700	739,013	1,921,705	5,788,381	13,835,002	
Non Income Excise	Count	57,923	4,262	13,631	11,764	4,038	2,150	1,672	2,387	1,371	99,198	
	Sum(\$,000)	48,830	1,239	3,739	14,826	18,369	15,818	13,472	39,616	100,829	256,737	
Income Excise	Count	2,935	2,408	7,130	7,766	3,206	1,645	1,288	1,725	961	29,064	
	Sum(\$,000)	132,991	2,549	14,657	73,121	85,009	59,518	52,273	152,823	530,022	1,102,962	
Excise Due	Count	93,873	7,824	19,024	15,873	5,607	2,913	2,275	3,056	1,647	152,092	
	Sum(\$,000)	221,046	6,208	22,817	85,189	96,069	68,213	56,384	169,305	539,951	1,265,183	
Exem. Prop. Sub. Loc. Tax	Count	37,090	1,955	9,093	8,440	2,222	923	559	765	681	61,728	
	Sum(\$,000)	34,197,369	141,517	818,886	3,507,089	2,047,794	2,021,695	2,203,777	3,934,549	16,577,758	65,450,435	
Econ. Opp. Area Credit	Count	**	0	**	9	16	15	9	15	22	94	
	Sum(\$,000)	**	.	**	15	240	269	219	1,632	5,584	7,988	
Renovation Deduction	Count	0	0	**	0	0	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	.	.	**
Investment Tax Credit	Count	195	6	35	402	255	108	65	91	83	1,240	
	Sum(\$,000)	629	64	36	1,066	1,994	1,379	1,453	3,000	13,795	23,416	
Vanpool Credit	Count	**	0	0	0	**	**	0	0	0	4	
	Sum(\$,000)	**	.	.	.	**	**	.	.	.	106	
Research Credit	Count	212	21	95	306	179	84	86	120	105	1,208	
	Sum(\$,000)	4,472	167	477	3,369	3,731	3,122	4,882	12,290	49,550	82,060	
Harbor Main. Credit	Count	4	0	0	11	9	**	7	8	**	43	
	Sum(\$,000)	203	.	.	28	43	**	278	337	**	1,326	
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	4	
	Sum(\$,000)	**	.	.	.	.	.	**	**	.	6,273
Low Income Hou. Credit	Count	**	0	0	0	0	0	0	**	**	3	
	Sum(\$,000)	**	.	.	.	.	.	.	**	**	2,388
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	**	0	**	
	Sum(\$,000)	.	.	.	.	.	.	.	**	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	**	0	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	.	**
Film Incent. Credit	Count	0	0	0	**	0	0	0	0	**	**	
	Sum(\$,000)	.	.	.	**	.	.	.	.	**	**
Medical Device Credit	Count	0	0	0	0	**	**	0	0	0	3	
	Sum(\$,000)	.	.	.	.	**	**	.	.	.	17

See footnotes after Table 7

Table 2
 2006 Corporate Excise Returns by Industry and Gross Receipts
 Business Corporations--Agriculture, Forestry and Fishing and Hunting

		Range of Gross Receipts										
		Zero/Missing*	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	86	168	91	22	**	8	7	**	389	
	Sum(\$,000)	.	3,617	64,134	305,868	334,189	**	640,856	1,238,223	**	3,759,171	
Gross Profits	Count	**	85	168	91	22	6	8	7	**	391	
	Sum(\$,000)	**	1,979	36,818	118,246	108,389	76,318	152,803	400,309	**	1,044,093	
Net Op. Loss Carryover	Count	10	16	56	20	**	**	0	0	0	106	
	Sum(\$,000)	331	100	1,169	1,513	**	**	.	.	.	17,199	
Income Sub. Apportionment	Count	47	77	126	79	20	**	8	6	**	369	
	Sum(\$,000)	-1,466	136	-2,164	-437	5,849	**	18,673	-9,100	**	86,397	
Mass. Taxable Income	Count	9	32	54	39	10	**	3	4	**	155	
	Sum(\$,000)	479	816	1,865	6,023	4,717	**	2,022	5,063	**	22,425	
Non Income Excise	Count	568	57	110	66	14	5	**	4	**	828	
	Sum(\$,000)	187	6	29	101	33	36	**	64	**	503	
Income Excise	Count	8	31	52	38	10	**	3	4	**	150	
	Sum(\$,000)	38	77	175	436	285	**	173	297	**	1,545	
Excise Due	Count	964	86	168	91	22	**	8	7	**	1,353	
	Sum(\$,000)	559	111	241	521	249	**	202	273	**	2,261	
Exem. Prop. Sub. Loc. Tax	Count	578	45	118	64	11	**	**	3	0	821	
	Sum(\$,000)	133,617	3,713	11,363	57,282	21,052	**	**	3,720	.	234,947	
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	9	0	**	6	**	**	**	**	0	21	
	Sum(\$,000)	9	.	**	9	**	**	**	**	.	82	
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	**	
	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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Mining

		Range of Gross Receipts									Total
		Zero/Missing*	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	**	7	7	24	10	4	**	3	7	66
	Sum(\$,000)	**	112	2,430	122,840	153,882	150,650	**	733,859	196,562,061	197,968,870
Gross Profits	Count	**	7	7	24	10	4	**	3	7	66
	Sum(\$,000)	**	65	1,820	31,850	32,474	64,218	**	237,644	34,153,817	34,595,041
Net Op. Loss Carryover	Count	**	0	0	3	**	0	0	**	**	8
	Sum(\$,000)	**	.	.	90	**	.	.	**	**	2,539,642
Income Sub. Apportionment	Count	9	7	7	22	9	4	3	3	7	71
	Sum(\$,000)	-19,793	-51	-1,115	40,875	7,284	14,606	31,201	1,031,753	14,647,384	15,752,146
Mass. Taxable Income	Count	**	**	5	15	6	3	**	**	5	39
	Sum(\$,000)	**	**	141	4,358	9,257	1,537	**	**	15,938	32,171
Non Income Excise	Count	64	4	6	18	9	**	**	**	4	109
	Sum(\$,000)	32	0	2	32	69	**	**	**	91	250
Income Excise	Count	**	**	5	15	6	3	**	**	5	39
	Sum(\$,000)	**	**	13	183	420	70	**	**	1,514	2,245
Excise Due	Count	110	7	7	24	10	4	3	3	7	175
	Sum(\$,000)	109	3	16	198	472	92	7	2	1,305	2,204
Exem. Prop. Sub. Loc. Tax	Count	50	**	5	16	7	**	0	0	**	84
	Sum(\$,000)	15,805	**	691	10,906	54,020	**	.	.	**	91,070
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	4
	Sum(\$,000)	**	.	.	**	**	.	.	.	.	23
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	**	**
	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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Construction

		Range of Gross Receipts									Total
		Zero/Missing*	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	4	709	2,630	2,276	674	278	179	166	48	6,964
	Sum(\$,000)	-15,546	32,954	1,133,512	8,748,685	10,627,636	9,797,540	12,752,218	36,988,364	106,211,657	186,277,020
Gross Profits	Count	31	702	2,627	2,274	674	278	179	166	48	6,979
	Sum(\$,000)	-297,523	20,545	557,813	2,407,690	2,082,914	1,742,836	1,817,288	5,477,681	18,173,460	31,982,704
Net Op. Loss Carryover	Count	50	126	614	473	91	29	25	21	7	1,436
	Sum(\$,000)	8,594	1,149	13,996	102,355	34,029	12,369	32,815	168,650	86,299	460,255
Income Sub. Apportionment	Count	388	600	2,229	1,995	631	265	174	157	47	6,486
	Sum(\$,000)	103,945	-5,289	45,907	48,308	314,419	320,581	409,757	834,486	4,483,318	6,555,431
Mass. Taxable Income	Count	111	214	1,039	1,198	436	165	103	75	32	3,373
	Sum(\$,000)	12,345	2,052	18,173	133,993	148,766	92,538	86,119	68,639	95,010	657,634
Non Income Excise	Count	6,874	349	1,793	1,654	456	179	105	82	36	11,528
	Sum(\$,000)	2,130	83	337	1,489	1,242	779	591	481	981	8,114
Income Excise	Count	90	194	986	1,176	435	165	102	75	32	3,255
	Sum(\$,000)	546	139	1,433	8,158	7,926	4,795	4,072	3,974	6,637	37,680
Excise Due	Count	11,371	709	2,630	2,276	674	278	179	166	48	18,331
	Sum(\$,000)	6,829	468	2,480	10,025	9,193	5,669	4,591	4,111	6,946	50,311
Exem. Prop. Sub. Loc. Tax	Count	6,015	252	1,597	1,449	323	91	51	34	17	9,829
	Sum(\$,000)	855,333	20,356	79,633	473,261	202,422	72,027	64,416	100,439	57,151	1,925,038
Econ. Opp. Area Credit	Count	**	0	0	**	**	3	0	**	0	8
	Sum(\$,000)	**	.	.	**	**	24	.	**	.	54
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	0	0	**	5	0	0	0	**	10
	Sum(\$,000)	**	.	.	**	30	.	.	.	**	188
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	0	0	0	**	0	**	**	0	**	4
	Sum(\$,000)	.	.	.	**	.	**	**	.	**	638
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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	**	0	**
	Sum(\$,000)	.	.	.	.	.	.	.	**	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Manufacturing

		Range of Gross Receipts										
		Zero/Missing*	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	6	359	1,114	1,873	955	597	535	868	550	6,857	
	Sum(\$,000)	-3,108	14,442	498,861	8,425,212	15,431,728	21,605,228	38,216,953	204,113,690	2,967,710,807	3,256,013,814	
Gross Profits	Count	41	357	1,112	1,871	953	597	535	868	550	6,884	
	Sum(\$,000)	214,658	8,507	183,540	2,860,640	5,304,838	7,299,006	13,519,031	68,467,899	636,666,294	734,524,413	
Net Op. Loss Carryover	Count	44	67	306	417	150	89	98	173	150	1,494	
	Sum(\$,000)	39,301	5,458	14,733	182,813	124,886	113,213	466,250	2,933,230	18,346,187	22,226,070	
Income Sub. Apportionment	Count	357	294	905	1,610	865	568	479	799	528	6,405	
	Sum(\$,000)	1,772,361	-67,570	-421,671	-767,817	-336,741	277,909	971,604	8,513,603	81,545,474	91,487,151	
Mass. Taxable Income	Count	155	80	342	904	570	365	293	502	303	3,514	
	Sum(\$,000)	142,757	1,484	7,841	234,393	375,714	305,083	228,416	551,750	1,709,330	3,556,767	
Non Income Excise	Count	3,202	224	887	1,590	784	495	437	718	441	8,778	
	Sum(\$,000)	4,467	196	401	3,342	4,280	4,186	4,242	11,607	40,508	73,229	
Income Excise	Count	145	73	325	896	570	364	293	502	303	3,471	
	Sum(\$,000)	11,728	124	654	13,068	23,155	21,914	16,536	47,259	160,385	294,823	
Excise Due	Count	4,459	359	1,114	1,873	955	597	535	868	550	11,310	
	Sum(\$,000)	15,292	286	1,188	13,076	21,330	20,035	14,437	44,320	133,193	263,156	
Exem. Prop. Sub. Loc. Tax	Count	1,994	82	589	1,152	424	192	115	185	233	4,966	
	Sum(\$,000)	254,836	4,503	32,141	365,516	344,113	381,702	392,778	1,033,619	6,149,072	8,958,280	
Econ. Opp. Area Credit	Count	**	0	0	6	12	5	**	5	5	38	
	Sum(\$,000)	**	.	.	14	223	168	**	1,030	1,382	2,912	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	148	6	26	337	206	94	46	64	59	986	
	Sum(\$,000)	194	64	16	936	1,572	1,267	954	2,060	5,658	12,721	
Vanpool Credit	Count	**	0	0	0	0	**	0	0	0	3	
	Sum(\$,000)	**	.	.	.	.	**	.	.	.	100
Research Credit	Count	79	8	23	137	104	49	46	76	81	603	
	Sum(\$,000)	446	69	95	1,643	2,518	2,251	2,890	8,201	43,212	61,325	
Harbor Main. Credit	Count	0	0	0	7	3	0	**	**	0	14	
	Sum(\$,000)	.	.	.	14	11	.	**	**	.	84	
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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	**	**	0	0	0	**	
	Sum(\$,000)	.	.	.	.	**	**	.	.	.	**

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Utility, Transportation and Warehousing

		Range of Gross Receipts										
		Zero/Missing*	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	##	974	550	556	236	131	118	153	100	2,818	
	Sum(\$,000)	##	26,794	206,153	2,271,632	3,819,561	4,797,811	8,726,275	32,776,411	301,166,042	353,789,879	
Gross Profits	Count	13	968	544	555	236	131	118	153	100	2,818	
	Sum(\$,000)	36,448	33,430	151,766	1,218,517	2,136,933	2,381,542	4,870,238	19,060,636	207,864,608	237,754,119	
Net Op. Loss Carryover	Count	19	102	130	133	51	29	14	19	22	519	
	Sum(\$,000)	164,916	941	5,398	120,222	39,551	14,749	23,491	268,877	2,541,482	3,179,627	
Income Sub. Apportionment	Count	166	826	463	476	206	119	111	144	96	2,607	
	Sum(\$,000)	-242,343	20,363	-22,420	11,818	28,716	117,842	90,005	566,707	4,504,812	5,075,499	
Mass. Taxable Income	Count	81	405	212	269	126	76	74	81	56	1,380	
	Sum(\$,000)	89,266	2,634	4,074	27,213	27,421	9,050	8,117	35,502	404,617	607,893	
Non Income Excise	Count	1,497	520	292	349	162	96	82	107	84	3,189	
	Sum(\$,000)	1,207	68	115	393	494	238	118	580	3,864	7,076	
Income Excise	Count	74	380	193	264	123	76	74	81	56	1,321	
	Sum(\$,000)	8,260	223	299	1,779	1,648	590	632	2,757	38,402	54,590	
Excise Due	Count	2,882	973	550	556	236	131	118	153	100	5,699	
	Sum(\$,000)	10,485	615	573	2,288	2,196	844	769	3,369	32,590	53,728	
Exem. Prop. Sub. Loc. Tax	Count	1,303	358	315	313	89	42	29	54	52	2,555	
	Sum(\$,000)	245,923	4,979	22,227	214,392	188,991	226,605	225,274	362,923	2,072,645	3,563,959	
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	**	5	
	Sum(\$,000)	.	.	.	**	.	**	.	.	**	7,388	
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	**	
	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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	**	**	
	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Wholesale Trade

		Range of Gross Receipts										Total
		Zero/Missing*	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	##	339	875	1,451	725	436	331	485	296	4,938	
	Sum(\$,000)	##	13,140	382,755	6,483,616	11,785,305	15,648,674	23,192,346	105,090,094	1,395,709,139	1,558,305,068	
Gross Profits	Count	19	331	875	1,451	724	436	331	484	296	4,947	
	Sum(\$,000)	575,192	6,782	184,281	2,016,025	3,239,082	4,263,066	5,683,233	24,950,170	134,040,465	174,958,297	
Net Op. Loss Carryover	Count	26	69	217	296	74	53	32	75	59	901	
	Sum(\$,000)	26,014	1,818	7,071	74,030	24,664	64,339	50,810	854,963	3,234,024	4,337,734	
Income Sub. Apportionment	Count	239	277	728	1,258	691	406	320	445	278	4,642	
	Sum(\$,000)	-752,135	-6,374	-37,503	-115,699	282,770	316,081	695,906	3,720,413	20,524,328	24,627,786	
Mass. Taxable Income	Count	125	89	333	799	503	298	242	344	184	2,917	
	Sum(\$,000)	57,549	640	5,436	120,202	139,031	143,915	108,967	330,258	417,434	1,323,432	
Non Income Excise	Count	2,585	191	627	1,182	588	358	266	420	254	6,471	
	Sum(\$,000)	2,023	35	210	1,468	1,693	1,684	1,206	4,199	7,596	20,115	
Income Excise	Count	112	84	324	795	503	298	241	344	184	2,885	
	Sum(\$,000)	4,307	56	478	7,163	7,601	8,720	6,987	22,851	36,708	94,872	
Excise Due	Count	3,708	337	875	1,451	725	436	331	485	296	8,644	
	Sum(\$,000)	6,826	209	860	8,789	9,172	10,272	7,880	26,354	42,619	112,981	
Exem. Prop. Sub. Loc. Tax	Count	1,338	76	378	796	339	168	97	131	98	3,421	
	Sum(\$,000)	270,197	3,465	14,694	116,966	112,658	99,930	116,979	272,955	269,104	1,276,948	
Econ. Opp. Area Credit	Count	**	0	0	0	0	3	**	3	4	12	
	Sum(\$,000)	**	.	.	.	.	16	**	76	182	277
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	12	0	**	18	10	**	6	8	6	63	
	Sum(\$,000)	23	.	**	24	62	**	45	217	105	489	
Vanpool Credit	Count	0	0	0	0	**	0	0	0	0	**	
	Sum(\$,000)	.	.	.	.	**	.	.	.	.	**
Research Credit	Count	6	0	**	7	4	6	**	6	3	38	
	Sum(\$,000)	24	.	**	49	78	112	**	162	697	1,186	
Harbor Main. Credit	Count	4	0	0	3	5	**	3	4	**	22	
	Sum(\$,000)	203	.	.	11	28	**	197	228	**	1,089	
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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	**	0	0	0	0	**	
	Sum(\$,000)	.	.	.	.	**	.	.	.	.	**

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Retail Trade

		Range of Gross Receipts										Total
		Zero/Missing*	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	5	627	2,600	2,302	623	292	214	260	190	7,113	
	Sum(\$,000)	-3,238	27,246	1,172,687	8,049,723	9,902,572	10,154,573	14,862,211	60,727,195	1,098,772,104	1,203,665,074	
Gross Profits	Count	28	619	2,597	2,302	622	292	214	260	190	7,124	
	Sum(\$,000)	38,771	13,824	460,598	2,311,396	2,459,234	2,700,496	4,472,685	22,832,853	289,382,177	324,672,034	
Net Op. Loss Carryover	Count	38	107	631	469	57	39	24	45	37	1,447	
	Sum(\$,000)	2,250	1,112	15,326	24,300	29,961	61,479	46,247	641,527	2,435,005	3,257,206	
Income Sub. Apportionment	Count	256	517	2,144	2,006	585	277	201	241	179	6,406	
	Sum(\$,000)	44,216	-11,191	26,819	-86,996	-63,018	-26,043	-57,476	1,677,221	43,015,316	44,518,846	
Mass. Taxable Income	Count	118	135	923	1,167	344	168	124	157	122	3,258	
	Sum(\$,000)	27,029	1,145	14,427	96,695	106,071	76,549	71,069	122,473	1,066,765	1,582,221	
Non Income Excise	Count	7,939	403	2,268	2,089	561	262	187	228	169	14,106	
	Sum(\$,000)	3,519	59	556	2,346	2,749	2,650	2,520	3,231	15,568	33,199	
Income Excise	Count	90	125	874	1,136	343	167	124	157	122	3,138	
	Sum(\$,000)	2,139	102	1,188	5,725	5,453	4,892	3,723	8,529	91,399	123,149	
Excise Due	Count	9,966	627	2,600	2,302	623	292	214	260	190	17,074	
	Sum(\$,000)	8,768	384	2,330	8,295	8,175	7,483	6,168	11,245	104,259	157,107	
Exem. Prop. Sub. Loc. Tax	Count	4,297	128	1,219	1,518	412	189	112	95	89	8,059	
	Sum(\$,000)	398,377	6,472	42,512	199,902	150,190	163,259	144,121	300,122	2,770,760	4,175,716	
Econ. Opp. Area Credit	Count	**	0	**	0	**	3	**	4	9	20	
	Sum(\$,000)	**	.	**	.	**	21	**	86	2,683	2,797	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	0	**	0	**	**	**	**	**	9	
	Sum(\$,000)	**	.	**	.	**	**	**	**	**	82	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	0	0	0	3	**	0	0	3	0	7	
	Sum(\$,000)	.	.	.	3	**	.	.	164	.	210	
Harbor Main. Credit	Count	0	0	0	**	0	**	**	**	0	6	
	Sum(\$,000)	.	.	.	**	.	**	**	**	.	148	
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)	.	.	.	.	.	.	**	.	.	**
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	**	0	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	.	**
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Information

		Range of Gross Receipts										
		Zero/Missing*	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	215	348	443	194	121	131	156	75	1,683	
	Sum(\$,000)	.	8,230	141,366	1,892,622	3,036,246	4,284,901	9,271,867	35,207,878	231,319,280	285,162,389	
Gross Profits	Count	18	211	347	440	194	121	131	156	75	1,693	
	Sum(\$,000)	-1,135	4,087	76,037	1,266,092	1,986,617	3,098,718	6,082,906	25,463,988	145,050,800	183,028,110	
Net Op. Loss Carryover	Count	15	32	84	70	30	25	28	27	17	328	
	Sum(\$,000)	8,051	512	13,089	35,277	92,679	57,546	426,695	512,008	3,263,475	4,409,331	
Income Sub. Apportionment	Count	195	184	293	397	178	110	116	147	75	1,695	
	Sum(\$,000)	-2,294,895	-354,374	-239,315	-261,869	-8,778	-484,092	-568,547	-323,071	9,873,067	5,338,126	
Mass. Taxable Income	Count	52	58	115	151	67	48	52	63	41	647	
	Sum(\$,000)	25,017	1,834	4,286	31,379	63,227	30,871	28,160	210,338	741,666	1,136,778	
Non Income Excise	Count	1,000	117	211	265	112	75	86	111	58	2,035	
	Sum(\$,000)	1,470	256	115	539	2,571	952	1,138	4,503	8,448	19,992	
Income Excise	Count	41	57	111	147	67	48	52	62	41	626	
	Sum(\$,000)	2,339	79	294	1,544	3,346	2,507	2,400	18,959	70,458	101,925	
Excise Due	Count	1,824	215	348	443	194	121	131	156	75	3,507	
	Sum(\$,000)	4,313	374	456	2,019	5,845	3,140	3,369	23,090	78,031	120,637	
Exem. Prop. Sub. Loc. Tax	Count	346	20	108	127	37	21	24	36	29	748	
	Sum(\$,000)	23,628	340	4,843	37,832	33,675	67,910	67,429	523,005	1,011,771	1,770,433	
Econ. Opp. Area Credit	Count	0	0	0	0	0	0	**	**	**	3	
	Sum(\$,000)	.	.	.	.	.	.	**	**	**	296
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	0	**	9	4	**	**	**	3	22	
	Sum(\$,000)	.	.	**	15	21	**	**	**	149	400	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	14	**	9	20	9	**	3	6	3	68	
	Sum(\$,000)	49	**	45	119	64	**	156	772	328	1,815	
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	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	**	0	0	0	0	0	**	
	Sum(\$,000)	.	.	.	**	.	.	.	.	.	**
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Finance, Insurance and Real Estate

		Range of Gross Receipts										
		Zero/Missing*	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	9	1,031	1,580	1,162	444	225	179	259	128	5,017	
	Sum(\$,000)	-9,755	39,589	606,075	4,770,081	7,128,018	8,017,466	12,633,284	58,321,195	1,282,764,069	1,374,270,021	
Gross Profits	Count	48	1,015	1,566	1,150	440	220	176	254	125	4,994	
	Sum(\$,000)	26,898	36,757	517,319	3,826,801	5,413,860	5,879,424	8,825,056	36,934,067	184,586,139	246,046,322	
Net Op. Loss Carryover	Count	643	181	350	181	56	27	22	37	47	1,544	
	Sum(\$,000)	3,579,884	11,926	28,485	143,142	89,800	168,883	103,533	1,438,306	4,951,557	10,515,518	
Income Sub. Apportionment	Count	4,336	891	1,342	1,058	414	213	170	249	116	8,789	
	Sum(\$,000)	17,496,492	337,880	-520,694	344,098	23,693	519,871	1,854,703	4,030,742	6,079,155	30,165,940	
Mass. Taxable Income	Count	1,864	406	751	571	206	95	92	131	62	4,178	
	Sum(\$,000)	1,057,441	12,203	43,115	150,670	119,962	48,174	50,350	243,594	780,600	2,506,109	
Non Income Excise	Count	9,440	556	1,010	726	279	140	118	197	112	12,578	
	Sum(\$,000)	23,964	200	603	1,311	2,215	3,110	1,249	6,304	13,954	52,911	
Income Excise	Count	1,782	391	720	562	205	95	92	131	62	4,040	
	Sum(\$,000)	88,163	1,112	3,200	9,098	8,587	4,093	4,399	18,586	74,116	211,353	
Excise Due	Count	19,683	1,031	1,580	1,162	444	225	179	259	128	24,691	
	Sum(\$,000)	136,031	1,631	4,186	10,660	10,470	7,132	5,197	22,725	86,611	284,643	
Exem. Prop. Sub. Loc. Tax	Count	6,893	324	701	439	121	38	38	76	62	8,692	
	Sum(\$,000)	27,868,707	64,412	357,022	1,019,618	448,475	679,001	670,155	526,106	2,783,980	34,417,477	
Econ. Opp. Area Credit	Count	**	0	0	0	**	**	**	**	**	6	
	Sum(\$,000)	**	.	.	.	**	**	**	**	**	308	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	6	0	0	4	9	4	3	4	5	35	
	Sum(\$,000)	363	.	.	2	89	52	148	193	100	946	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	9	0	0	5	10	0	5	4	3	36	
	Sum(\$,000)	193	.	.	51	306	.	113	109	63	835	
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	3	
	Sum(\$,000)	**	.	.	.	.	.	.	**	.	6,245
Low Income Hou. Credit	Count	**	0	0	0	0	0	0	**	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	**	.	**
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	**	0	**	
	Sum(\$,000)	.	.	.	.	.	.	.	**	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	**	**	
	Sum(\$,000)	.	.	.	.	.	.	.	.	**	**
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Services

		Range of Gross Receipts										
		Zero/Missing*	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	39	3,280	9,031	5,641	1,706	816	571	695	250	22,029	
	Sum(\$,000)	-69,919	144,018	3,614,187	20,931,288	26,943,860	29,157,205	40,186,880	149,769,940	555,064,719	825,742,179	
Gross Profits	Count	111	3,240	9,015	5,630	1,701	816	571	695	250	22,029	
	Sum(\$,000)	693,359	116,938	2,685,081	14,853,348	17,919,930	18,711,740	26,364,264	95,919,491	278,745,439	456,009,590	
Net Op. Loss Carryover	Count	223	572	2,264	1,190	262	131	122	134	67	4,965	
	Sum(\$,000)	713,432	12,278	97,796	353,117	359,075	302,266	516,759	1,892,408	3,180,569	7,427,700	
Income Sub. Apportionment	Count	1,815	2,706	7,484	4,930	1,557	753	512	638	236	20,631	
	Sum(\$,000)	330,704	-34,874	-700,683	-1,162,122	645,301	1,863,535	2,743,389	3,366,923	17,812,617	24,864,790	
Mass. Taxable Income	Count	663	1,102	3,662	2,768	936	427	305	366	154	10,383	
	Sum(\$,000)	199,725	7,674	94,576	440,195	408,403	182,931	153,262	354,032	555,656	2,396,455	
Non Income Excise	Count	24,495	1,761	6,361	3,793	1,062	534	384	517	210	39,117	
	Sum(\$,000)	9,568	327	1,360	3,783	2,954	2,157	2,325	8,639	9,767	40,881	
Income Excise	Count	540	1,014	3,503	2,715	930	422	304	365	154	9,947	
	Sum(\$,000)	15,231	615	6,835	25,835	26,436	11,791	13,113	29,605	50,298	179,758	
Excise Due	Count	38,072	3,280	9,030	5,641	1,706	816	571	695	250	60,061	
	Sum(\$,000)	30,939	2,024	10,386	29,150	28,740	13,361	13,694	33,808	54,304	216,407	
Exem. Prop. Sub. Loc. Tax	Count	14,144	634	4,030	2,550	458	179	91	151	97	22,334	
	Sum(\$,000)	2,563,482	32,362	251,682	1,010,065	492,056	323,856	521,007	811,659	1,452,651	7,458,820	
Econ. Opp. Area Credit	Count	**	0	**	**	**	0	**	0	**	7	
	Sum(\$,000)	**	.	**	**	**	.	**	.	**	1,346	
Renovation Deduction	Count	0	0	**	0	0	0	0	0	0	**	
	Sum(\$,000)	.	.	**	.	.	.	.	.	.	**
Investment Tax Credit	Count	16	0	5	23	17	4	6	10	4	85	
	Sum(\$,000)	23	.	9	61	162	30	240	316	257	1,098	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Research Credit	Count	103	11	60	132	51	26	27	25	13	448	
	Sum(\$,000)	3,761	66	314	1,504	722	499	1,370	2,882	4,428	15,546	
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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 2
2006 Corporate Excise Returns by Industry and Gross Receipts
Business Corporations--Other and Undefined

		Range of Gross Receipts										Total
		Zero/Missing*	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	**	200	122	54	18	7	6	4	**	416	
	Sum(\$,000)	**	6,197	43,512	199,036	284,026	253,410	415,105	1,171,309	**	8,557,416	
Gross Profits	Count	8	190	120	53	18	7	6	**	**	408	
	Sum(\$,000)	-242	4,952	24,652	98,042	147,230	101,050	144,021	**	**	2,037,335	
Net Op. Loss Carryover	Count	20	16	18	9	0	0	**	0	**	66	
	Sum(\$,000)	860	338	609	2,920	.	.	**	.	**	133,400	
Income Sub. Apportionment	Count	126	166	101	46	18	7	5	4	0	473	
	Sum(\$,000)	430,143	-1,038	-1,264	4,340	1,796	8,695	2,920	34,791	.	480,385	
Mass. Taxable Income	Count	61	62	42	23	14	5	**	3	**	213	
	Sum(\$,000)	2,455	270	995	2,906	1,984	1,090	**	55	**	13,116	
Non Income Excise	Count	259	80	66	32	11	4	3	**	**	459	
	Sum(\$,000)	263	8	12	22	69	3	40	**	**	468	
Income Excise	Count	52	57	37	22	14	4	**	3	**	192	
	Sum(\$,000)	203	22	88	132	152	102	**	5	**	1,021	
Excise Due	Count	834	200	122	54	18	7	6	**	**	1,247	
	Sum(\$,000)	894	103	103	168	226	107	70	**	**	1,746	
Exem. Prop. Sub. Loc. Tax	Count	132	34	33	16	**	0	**	0	**	219	
	Sum(\$,000)	1,567,465	900	2,078	1,349	**	.	**	.	**	1,577,745	
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	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	**	
	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)	.	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

**Table 3:
2006 Corporate Excise Returns
by Industry
and
Excise Due**

Table 3
2006 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	33,645	5,153	9,268	3,266	3,012	1,552	1,050	1,344	58,290	
	Sum(\$,000)	860,132,374	221,974,009	726,774,022	553,468,293	946,115,279	660,200,697	612,181,695	4,672,664,530	9,253,510,899	
Gross Profits	Count	33,685	5,157	9,269	3,265	3,013	1,551	1,051	1,342	58,333	
	Sum(\$,000)	279,715,282	78,633,801	254,098,828	120,302,919	221,920,098	211,367,837	156,976,150	1,103,637,143	2,426,652,058	
Net Op. Loss Carryover	Count	8,114	1,264	1,931	493	436	215	142	219	12,814	
	Sum(\$,000)	10,302,851	2,873,703	11,905,271	2,176,320	9,464,724	2,897,442	4,540,474	14,342,898	58,503,683	
Income Sub. Apportionment	Count	32,816	5,125	9,599	3,461	3,229	1,700	1,133	1,511	58,574	
	Sum(\$,000)	-19,864,612	-4,491,447	13,633,359	10,778,411	-6,482,822	2,578,666	16,366,497	236,434,446	248,952,498	
Mass. Taxable Income	Count	9,252	3,435	7,609	2,910	2,800	1,536	1,070	1,445	30,057	
	Sum(\$,000)	261,992	90,005	345,611	412,164	662,233	818,981	1,097,406	10,146,610	13,835,002	
Non Income Excise	Count	67,110	9,295	11,886	3,505	3,194	1,659	1,101	1,448	99,198	
	Sum(\$,000)	18,798	6,425	21,723	18,576	20,934	19,552	20,537	130,192	256,737	
Income Excise	Count	8,338	3,380	7,587	2,909	2,799	1,536	1,070	1,445	29,064	
	Sum(\$,000)	18,142	7,580	27,909	32,116	41,009	52,759	71,867	851,580	1,102,962	
Excise Due	Count	116,472	10,170	13,290	3,913	3,559	1,854	1,230	1,604	152,092	
	Sum(\$,000)	53,111	6,948	30,761	27,715	56,177	65,612	86,203	938,657	1,265,183	
Exem. Prop. Sub. Loc. Tax	Count	43,204	5,111	6,809	2,077	1,942	984	709	892	61,728	
	Sum(\$,000)	16,715,292	1,400,842	5,592,872	3,227,825	4,661,401	2,793,457	15,285,695	15,773,052	65,450,435	
Econ. Opp. Area Credit	Count	7	3	16	8	10	15	7	28	94	
	Sum(\$,000)	253	2	757	1,202	119	1,528	151	3,976	7,988	
Renovation Deduction	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment Tax Credit	Count	182	122	249	139	143	119	107	179	1,240	
	Sum(\$,000)	2,100	1,454	878	540	1,085	1,271	1,839	14,249	23,416	
Vanpool Credit	Count	**	0	0	0	0	0	**	**	4	
	Sum(\$,000)	**	.	.	.	.	.	**	**	106
Research Credit	Count	758	59	117	47	52	44	46	85	1,208	
	Sum(\$,000)	17,778	3,717	9,641	13,592	3,387	5,026	4,707	24,212	82,060	
Harbor Main. Credit	Count	10	**	6	3	5	**	5	10	43	
	Sum(\$,000)	48	**	214	23	421	**	206	348	1,326	
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	0	0	**	**	**	0	**	4	
	Sum(\$,000)	.	.	.	**	**	**	.	**	6,273	
Low Income Hou. Credit	Count	**	0	0	0	0	0	0	**	3	
	Sum(\$,000)	**	.	.	.	.	.	.	**	2,388
Historic Rehab. Credit	Count	0	0	**	**	0	0	0	0	**	
	Sum(\$,000)	.	.	**	**	.	.	.	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Film Incent. Credit	Count	**	0	**	0	0	0	0	0	**	
	Sum(\$,000)	**	.	**	.	.	.	.	.	**
Medical Device Credit	Count	**	0	0	0	0	**	0	0	3	
	Sum(\$,000)	**	.	.	.	.	**	.	.	17

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
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	266	30	45	21	11	8	4	4	389
	Sum(\$,000)	1,529,235	148,316	264,883	119,226	203,194	1,058,569	40,117	395,632	3,759,171
Gross Profits	Count	268	29	46	21	11	8	4	4	391
	Sum(\$,000)	381,008	110,661	56,065	44,624	130,872	190,826	18,102	111,935	1,044,093
Net Op. Loss Carryover	Count	80	9	8	4	3	**	0	0	106
	Sum(\$,000)	2,532	186	523	395	119	**	.	.	17,199
Income Sub. Apportionment	Count	243	27	51	21	11	8	4	4	369
	Sum(\$,000)	-30,553	54	1,284	11,110	10,714	70,524	4,188	19,076	86,397
Mass. Taxable Income	Count	52	16	42	18	11	8	4	4	155
	Sum(\$,000)	380	146	1,697	1,312	2,490	4,171	4,188	8,040	22,425
Non Income Excise	Count	627	76	77	22	9	9	4	4	828
	Sum(\$,000)	70	52	115	66	21	58	21	98	503
Income Excise	Count	47	16	42	18	11	8	4	4	150
	Sum(\$,000)	8	12	116	102	166	251	287	603	1,545
Excise Due	Count	1,132	82	88	23	11	9	4	4	1,353
	Sum(\$,000)	516	56	206	159	183	303	241	597	2,261
Exem. Prop. Sub. Loc. Tax	Count	660	64	62	13	8	6	4	4	821
	Sum(\$,000)	139,464	18,503	34,736	11,622	2,120	6,644	10,102	11,757	234,947
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	**	6	6	**	**	**	**	**	21
	Sum(\$,000)	**	4	9	**	**	**	**	**	82
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	**	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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations-- Mining

		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	25	7	8	8	5	3	5	5	66
	Sum(\$,000)	2,422,752	214,914	8,878,084	147,477	71,682	18,973	20,850,262	165,364,726	197,968,870
Gross Profits	Count	25	7	8	8	5	3	5	5	66
	Sum(\$,000)	1,094,751	75,423	3,215,590	38,047	21,358	6,616	9,225,236	20,918,020	34,595,041
Net Op. Loss Carryover	Count	3	**	**	**	0	0	**	0	8
	Sum(\$,000)	58	**	**	**	.	.	**	.	2,539,642
Income Sub. Apportionment	Count	30	7	8	7	5	4	5	5	71
	Sum(\$,000)	918,486	2,726	-34,361	41,726	9,197	10,337	3,201,827	11,602,208	15,752,146
Mass. Taxable Income	Count	5	5	3	7	5	4	5	5	39
	Sum(\$,000)	4	25	138	551	2,071	3,400	8,197	17,785	32,171
Non Income Excise	Count	56	15	13	9	4	3	5	4	109
	Sum(\$,000)	7	9	29	30	8	6	57	105	250
Income Excise	Count	5	5	3	7	5	4	5	5	39
	Sum(\$,000)	0	2	8	40	93	136	603	1,363	2,245
Excise Due	Count	116	16	15	9	5	4	5	5	175
	Sum(\$,000)	53	11	37	56	79	141	359	1,468	2,204
Exem. Prop. Sub. Loc. Tax	Count	40	13	13	5	4	**	4	3	84
	Sum(\$,000)	7,982	32,980	11,474	1,866	4,171	**	9,013	16,003	91,070
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	0	**	**	0	**	0	0	0	4
	Sum(\$,000)	.	**	**	.	**	.	.	.	23
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Construction

		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	4,234	578	1,134	377	299	164	109	69	6,964
	Sum(\$,000)	70,860,245	4,999,926	21,834,304	8,138,278	13,940,232	15,478,758	5,574,028	45,451,248	186,277,020
Gross Profits	Count	4,244	579	1,137	377	299	164	109	70	6,979
	Sum(\$,000)	13,390,573	1,062,107	3,440,566	1,327,679	2,787,232	1,771,396	710,885	7,492,266	31,982,704
Net Op. Loss Carryover	Count	963	135	223	48	40	17	6	4	1,436
	Sum(\$,000)	192,735	12,682	101,704	46,009	66,036	15,250	3,376	22,464	460,255
Income Sub. Apportionment	Count	3,813	545	1,115	372	296	166	109	70	6,486
	Sum(\$,000)	2,373,093	95,402	716,543	143,429	328,327	368,465	295,447	2,234,724	6,555,431
Mass. Taxable Income	Count	1,034	392	970	352	285	163	108	69	3,373
	Sum(\$,000)	7,184	3,034	30,890	39,345	70,083	96,518	128,272	282,307	657,634
Non Income Excise	Count	8,079	1,047	1,396	382	295	157	105	67	11,528
	Sum(\$,000)	782	553	1,484	778	1,166	792	794	1,764	8,114
Income Excise	Count	925	387	966	352	285	163	108	69	3,255
	Sum(\$,000)	140	221	2,042	2,540	3,924	5,258	6,621	16,934	37,680
Excise Due	Count	14,584	1,132	1,537	412	319	168	109	70	18,331
	Sum(\$,000)	6,650	773	3,529	2,939	5,038	5,879	7,409	18,094	50,311
Exem. Prop. Sub. Loc. Tax	Count	7,327	679	1,002	295	252	125	93	56	9,829
	Sum(\$,000)	908,700	151,049	277,625	125,922	167,384	73,279	113,524	107,556	1,925,038
Econ. Opp. Area Credit	Count	**	**	**	**	0	**	**	0	8
	Sum(\$,000)	**	**	**	**	.	**	**	.	54
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	0	3	0	4	0	**	**	10
	Sum(\$,000)	.	.	3	.	40	.	**	**	188
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	**	0	0	0	0	**	0	**	4
	Sum(\$,000)	**	.	.	.	.	**	.	**	638
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	**	0	0	0	0	**
	Sum(\$,000)	.	.	.	**	.	.	.	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Manufacturing

		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	2,766	618	1,290	579	611	359	277	357	6,857	
	Sum(\$,000)	273,056,655	80,985,580	306,131,833	116,413,522	500,112,551	236,540,533	293,188,499	1,449,584,640	3,256,013,814	
Gross Profits	Count	2,786	621	1,292	578	612	360	278	357	6,884	
	Sum(\$,000)	70,350,510	23,471,472	88,897,049	32,690,432	95,818,599	52,702,869	49,042,787	321,550,695	734,524,413	
Net Op. Loss Carryover	Count	716	164	283	87	110	54	32	48	1,494	
	Sum(\$,000)	4,588,960	433,648	2,132,047	652,474	4,865,691	1,053,629	1,901,669	6,597,953	22,226,070	
Income Sub. Apportionment	Count	2,498	549	1,201	561	596	358	278	364	6,405	
	Sum(\$,000)	-3,494,551	-2,739,292	9,115,233	3,358,145	-8,727,726	-2,279,187	4,038,391	92,216,139	91,487,151	
Mass. Taxable Income	Count	565	277	768	446	501	322	264	371	3,514	
	Sum(\$,000)	123,110	63,230	125,475	192,423	152,562	177,296	289,907	2,432,765	3,556,767	
Non Income Excise	Count	3,958	1,011	1,618	592	610	361	274	354	8,778	
	Sum(\$,000)	7,683	1,817	6,738	9,791	6,686	5,601	6,161	28,752	73,229	
Income Excise	Count	527	275	765	446	501	322	264	371	3,471	
	Sum(\$,000)	10,919	5,782	11,131	16,731	9,354	11,891	20,367	208,648	294,823	
Excise Due	Count	6,224	1,071	1,702	624	639	378	288	384	11,310	
	Sum(\$,000)	2,838	748	4,118	4,474	10,187	13,523	20,371	206,896	263,157	
Exem. Prop. Sub. Loc. Tax	Count	2,250	594	894	302	340	191	179	216	4,966	
	Sum(\$,000)	1,317,095	293,294	1,145,091	1,302,227	1,188,768	456,168	495,989	2,759,647	8,958,280	
Econ. Opp. Area Credit	Count	3	**	9	4	5	8	**	6	38	
	Sum(\$,000)	230	**	737	1,152	59	182	**	495	2,912	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	129	99	204	120	112	95	95	132	986	
	Sum(\$,000)	1,606	1,437	654	506	891	983	1,650	4,994	12,721	
Vanpool Credit	Count	**	0	0	0	0	0	0	**	3	
	Sum(\$,000)	**	.	.	.	.	.	.	**	100
Research Credit	Count	337	29	65	30	33	24	32	53	603	
	Sum(\$,000)	11,533	3,477	7,125	12,848	2,472	1,467	2,851	19,551	61,325	
Harbor Main. Credit	Count	5	**	**	0	3	0	**	3	14	
	Sum(\$,000)	13	**	**	.	24	.	**	36	84	
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	**	0	0	0	0	**	0	0	**	
	Sum(\$,000)	**	.	.	.	.	**	.	.	**

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Utility, Transportation and Warehousing

		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	1,934	202	361	101	103	51	28	38	2,818
	Sum(\$,000)	46,806,741	22,900,297	52,726,145	23,229,064	27,239,416	53,876,124	17,475,039	109,537,054	353,789,879
Gross Profits	Count	1,934	202	361	100	103	52	28	38	2,818
	Sum(\$,000)	24,208,989	20,639,898	24,274,994	20,143,970	19,970,270	37,886,897	11,272,060	79,357,040	237,754,119
Net Op. Loss Carryover	Count	327	42	80	27	19	12	3	9	519
	Sum(\$,000)	193,768	1,168,864	300,062	122,632	490,188	157,437	195,547	551,130	3,179,627
Income Sub. Apportionment	Count	1,728	194	353	105	104	56	28	39	2,607
	Sum(\$,000)	-103,031	473,347	1,110,244	115,954	311,717	-3,277,092	-215,836	6,660,196	5,075,499
Mass. Taxable Income	Count	642	143	298	92	96	48	26	35	1,380
	Sum(\$,000)	3,791	1,539	8,300	7,541	19,834	21,134	20,354	525,400	607,893
Non Income Excise	Count	2,198	290	393	95	102	51	25	35	3,189
	Sum(\$,000)	212	139	441	204	464	494	623	4,497	7,076
Income Excise	Count	586	141	297	92	96	48	26	35	1,321
	Sum(\$,000)	83	79	613	579	1,302	1,492	1,552	48,890	54,590
Excise Due	Count	4,561	327	464	108	112	56	30	41	5,699
	Sum(\$,000)	2,080	225	1,072	779	1,770	1,992	2,122	43,688	53,728
Exem. Prop. Sub. Loc. Tax	Count	1,952	150	238	66	67	33	18	31	2,555
	Sum(\$,000)	1,516,487	102,926	613,706	243,797	97,730	208,902	60,026	720,386	3,563,959
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	0	0	**	**	**	0	0	**	5
	Sum(\$,000)	.	.	**	**	**	.	.	**	7,388
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	**	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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	**	**
	Sum(\$,000)	.	.	.	.	.	.	.	**	**
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Wholesale Trade

		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	1,933	478	1,013	418	473	282	159	182	4,938
	Sum(\$,000)	143,936,903	60,519,568	72,302,201	306,402,618	124,759,160	149,908,851	69,729,277	630,746,490	1,558,305,068
Gross Profits	Count	1,938	480	1,015	418	473	282	159	182	4,947
	Sum(\$,000)	15,748,062	5,664,761	18,848,480	15,317,960	15,277,344	15,494,873	13,789,500	74,817,316	174,958,297
Net Op. Loss Carryover	Count	458	119	193	46	31	28	9	17	901
	Sum(\$,000)	594,530	373,107	1,252,003	254,429	738,603	250,839	45,141	829,082	4,337,734
Income Sub. Apportionment	Count	1,763	424	950	403	474	282	161	185	4,642
	Sum(\$,000)	-308,842	-1,473,716	391,928	888,662	2,452,685	3,603,032	2,551,821	16,522,216	24,627,786
Mass. Taxable Income	Count	481	256	756	361	454	271	160	178	2,917
	Sum(\$,000)	2,501	2,132	21,855	31,549	103,863	131,700	158,741	871,092	1,323,432
Non Income Excise	Count	2,933	796	1,226	427	469	285	157	178	6,471
	Sum(\$,000)	490	449	2,238	1,195	1,963	2,554	1,895	9,331	20,115
Income Excise	Count	456	252	754	360	454	271	160	178	2,885
	Sum(\$,000)	132	165	1,522	2,042	6,505	8,264	9,922	66,320	94,872
Excise Due	Count	4,879	845	1,328	452	492	294	166	188	8,644
	Sum(\$,000)	2,225	588	3,125	3,209	7,873	10,169	11,561	74,232	112,981
Exem. Prop. Sub. Loc. Tax	Count	1,409	410	664	230	284	184	103	137	3,421
	Sum(\$,000)	105,626	40,049	280,088	89,186	110,344	144,327	88,396	418,932	1,276,948
Econ. Opp. Area Credit	Count	0	0	**	0	**	**	**	5	12
	Sum(\$,000)	.	.	**	.	**	**	**	198	277
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	8	**	14	4	10	11	**	12	63
	Sum(\$,000)	15	**	18	4	38	156	**	255	489
Vanpool Credit	Count	0	0	0	0	0	0	**	0	**
	Sum(\$,000)	.	.	.	.	.	.	**	.	**
Research Credit	Count	21	**	3	**	3	4	**	4	38
	Sum(\$,000)	138	**	8	**	40	182	**	748	1,186
Harbor Main. Credit	Count	4	**	4	**	**	**	3	4	22
	Sum(\$,000)	19	**	206	**	**	**	202	183	1,089
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**

See footnotes after Table 7

Table 3
2006 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	3,450	799	1,329	553	493	209	126	154	7,113
	Sum(\$,000)	42,108,589	10,146,041	36,922,872	21,304,877	34,486,399	54,437,633	105,477,428	898,781,235	1,203,665,074
Gross Profits	Count	3,461	799	1,331	552	493	208	126	154	7,124
	Sum(\$,000)	10,683,667	1,930,530	10,152,628	6,400,007	11,835,658	18,358,388	23,180,471	242,130,685	324,672,034
Net Op. Loss Carryover	Count	833	182	262	69	50	21	13	17	1,447
	Sum(\$,000)	538,692	31,171	212,452	124,443	206,930	309,413	270,311	1,563,793	3,257,206
Income Sub. Apportionment	Count	2,917	704	1,270	537	490	210	123	155	6,406
	Sum(\$,000)	1,648,179	-81,452	-182,879	-78,696	26,344	476,119	2,294,381	40,416,851	44,518,846
Mass. Taxable Income	Count	702	387	967	396	366	181	113	146	3,258
	Sum(\$,000)	6,115	2,805	24,438	31,053	71,792	84,297	101,591	1,260,131	1,582,221
Non Income Excise	Count	8,942	1,768	1,854	559	497	211	121	154	14,106
	Sum(\$,000)	1,300	1,028	2,482	2,038	3,703	3,142	2,523	16,983	33,199
Income Excise	Count	596	375	966	396	365	181	113	146	3,138
	Sum(\$,000)	83	183	1,899	2,145	4,224	4,820	6,177	103,618	123,149
Excise Due	Count	11,745	1,803	1,926	584	510	220	128	158	17,074
	Sum(\$,000)	5,356	1,213	4,354	4,163	7,918	7,833	8,548	117,722	157,107
Exem. Prop. Sub. Loc. Tax	Count	4,571	1,099	1,215	434	390	158	89	103	8,059
	Sum(\$,000)	285,044	91,215	262,974	132,169	189,380	178,513	232,907	2,803,514	4,175,716
Econ. Opp. Area Credit	Count	**	0	**	**	**	**	**	11	20
	Sum(\$,000)	**	.	**	**	**	**	**	2,686	2,797
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	0	**	0	**	**	**	0	3	9
	Sum(\$,000)	.	**	.	**	**	**	.	22	82
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	3	0	**	0	0	**	0	**	7
	Sum(\$,000)	3	.	**	.	.	**	.	**	210
Harbor Main. Credit	Count	**	0	**	0	0	0	**	3	6
	Sum(\$,000)	**	.	**	.	.	.	**	128	148
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)	.	.	.	.	.	**	.	.	**
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Information

		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	984	135	250	81	73	50	33	77	1,683
	Sum(\$,000)	29,034,698	6,302,633	46,761,372	14,491,015	24,037,886	27,602,006	8,885,976	128,046,802	285,162,389
Gross Profits	Count	994	135	250	81	73	50	33	77	1,693
	Sum(\$,000)	19,684,908	4,824,183	29,688,932	11,859,415	13,520,058	8,716,757	5,319,603	89,414,255	183,028,110
Net Op. Loss Carryover	Count	196	36	45	9	18	7	4	13	328
	Sum(\$,000)	672,936	151,223	2,400,831	270,712	122,755	134,950	12,913	643,012	4,409,331
Income Sub. Apportionment	Count	1,000	128	246	83	75	51	36	76	1,695
	Sum(\$,000)	-13,016,062	-54,187	1,443,872	695,133	-113,754	855,316	542,216	14,985,594	5,338,126
Mass. Taxable Income	Count	182	74	149	55	49	40	34	64	647
	Sum(\$,000)	11,230	533	4,231	5,285	9,325	20,312	31,821	1,054,040	1,136,778
Non Income Excise	Count	1,283	170	276	78	75	44	34	75	2,035
	Sum(\$,000)	476	138	786	389	848	800	755	15,800	19,992
Income Excise	Count	162	74	148	55	49	40	34	64	626
	Sum(\$,000)	481	42	329	355	676	1,314	2,281	96,447	101,925
Excise Due	Count	2,639	205	313	89	85	54	40	82	3,507
	Sum(\$,000)	1,203	145	767	642	1,308	1,893	3,027	111,652	120,637
Exem. Prop. Sub. Loc. Tax	Count	479	59	84	24	24	19	18	41	748
	Sum(\$,000)	138,494	23,365	374,710	20,398	78,360	48,819	50,771	1,035,516	1,770,433
Econ. Opp. Area Credit	Count	0	0	0	0	**	0	0	**	3
	Sum(\$,000)	.	.	.	.	**	.	.	**	296
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	5	0	3	3	**	3	**	4	22
	Sum(\$,000)	197	.	6	9	**	13	**	162	400
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	49	3	4	4	**	**	0	5	68
	Sum(\$,000)	458	23	200	95	**	**	.	734	1,815
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 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	2,885	391	839	270	259	129	86	158	5,017
	Sum(\$,000)	92,035,149	9,324,391	45,247,170	17,970,959	154,994,309	57,029,788	27,672,435	969,995,820	1,374,270,021
Gross Profits	Count	2,880	388	831	267	259	128	86	155	4,994
	Sum(\$,000)	25,981,179	5,947,072	28,872,193	9,265,514	22,987,017	22,534,729	15,657,978	114,800,640	246,046,322
Net Op. Loss Carryover	Count	913	138	239	67	63	39	30	55	1,544
	Sum(\$,000)	1,040,280	291,227	1,776,056	379,575	2,060,589	638,327	916,075	3,413,389	10,515,518
Income Sub. Apportionment	Count	5,095	682	1,375	472	464	247	162	292	8,789
	Sum(\$,000)	-4,528,728	102,173	1,172,091	5,003,462	-2,905,882	1,569,268	688,388	29,065,168	30,165,940
Mass. Taxable Income	Count	1,265	460	1,074	381	394	203	135	266	4,178
	Sum(\$,000)	9,768	3,954	39,947	28,993	73,728	89,703	117,819	2,142,198	2,506,109
Non Income Excise	Count	8,048	1,185	1,732	497	448	234	154	280	12,578
	Sum(\$,000)	799	689	2,646	1,694	2,886	3,712	4,030	36,454	52,911
Income Excise	Count	1,140	449	1,072	381	394	203	135	266	4,040
	Sum(\$,000)	286	262	3,392	2,316	5,352	6,517	8,402	184,829	211,353
Excise Due	Count	19,035	1,391	2,102	638	629	338	216	342	24,691
	Sum(\$,000)	8,680	957	4,863	4,533	9,934	12,072	15,080	228,525	284,643
Exem. Prop. Sub. Loc. Tax	Count	6,460	564	899	239	218	106	77	129	8,692
	Sum(\$,000)	8,143,929	309,076	1,821,636	768,464	2,009,267	1,183,925	13,897,353	6,283,827	34,417,477
Econ. Opp. Area Credit	Count	0	0	**	0	**	**	0	3	6
	Sum(\$,000)	.	.	**	.	**	**	.	284	308
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	**	7	**	4	3	4	13	35
	Sum(\$,000)	**	**	20	**	39	59	95	727	946
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	9	**	9	0	0	4	**	8	36
	Sum(\$,000)	26	**	157	.	.	290	**	273	835
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	**	3
	Sum(\$,000)	.	.	.	**	**	.	.	**	6,245
Low Income Hou. Credit	Count	**	0	0	0	0	0	0	**	**
	Sum(\$,000)	**	.	.	.	.	.	.	**	**
Historic Rehab. Credit	Count	0	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 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	14,843	1,883	2,960	849	682	294	220	298	22,029
	Sum(\$,000)	157,408,543	26,329,778	134,671,476	45,138,925	60,746,621	64,224,842	62,520,199	274,701,795	825,742,179
Gross Profits	Count	14,837	1,887	2,959	853	682	293	220	298	22,029
	Sum(\$,000)	97,904,994	14,867,732	45,908,672	23,149,172	38,814,612	53,694,096	28,631,464	153,038,848	456,009,590
Net Op. Loss Carryover	Count	3,576	429	595	133	100	35	41	56	4,965
	Sum(\$,000)	2,476,850	403,937	1,359,836	325,598	823,113	324,154	992,136	722,076	7,427,700
Income Sub. Apportionment	Count	13,371	1,830	2,981	887	706	314	224	318	20,631
	Sum(\$,000)	-4,080,288	-817,370	-140,179	603,509	2,121,598	1,483,187	2,964,094	22,730,239	24,864,790
Mass. Taxable Income	Count	4,215	1,395	2,534	791	632	293	218	305	10,383
	Sum(\$,000)	96,999	12,420	87,542	73,289	155,151	188,055	232,378	1,550,620	2,396,455
Non Income Excise	Count	30,646	2,890	3,255	835	678	301	218	294	39,117
	Sum(\$,000)	6,937	1,530	4,711	2,369	3,145	2,353	3,565	16,270	40,881
Income Excise	Count	3,803	1,377	2,528	791	632	293	218	305	9,947
	Sum(\$,000)	5,961	814	6,770	5,201	9,314	12,720	15,262	123,717	179,758
Excise Due	Count	50,469	3,239	3,751	960	748	328	239	327	60,061
	Sum(\$,000)	23,014	2,190	8,535	6,673	11,755	11,626	17,179	135,435	216,407
Exem. Prop. Sub. Loc. Tax	Count	17,878	1,464	1,721	465	353	159	122	172	22,334
	Sum(\$,000)	2,624,485	307,145	760,415	531,289	809,076	485,159	325,339	1,615,914	7,458,820
Econ. Opp. Area Credit	Count	**	**	0	**	**	**	0	**	7
	Sum(\$,000)	**	**	.	**	**	**	.	**	1,346
Renovation Deduction	Count	**	0	0	0	0	0	0	0	**
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment Tax Credit	Count	37	10	9	6	5	4	4	10	85
	Sum(\$,000)	280	7	165	10	31	15	41	549	1,098
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	335	22	35	12	14	9	9	12	448
	Sum(\$,000)	5,611	166	2,128	650	730	2,692	1,243	2,326	15,546
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 3
2006 Corporate Excise Returns by Industry and Excise Due
Business Corporations--Other and Undefined

		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	325	32	39	9	3	**	3	**	416
	Sum(\$,000)	932,865	102,566	1,033,682	112,331	5,523,829	**	768,435	**	8,557,416
Gross Profits	Count	318	30	39	10	3	**	3	**	408
	Sum(\$,000)	286,641	39,962	743,660	66,098	757,077	**	128,063	**	2,037,335
Net Op. Loss Carryover	Count	49	9	**	**	**	0	3	0	66
	Sum(\$,000)	1,509	454	**	**	**	.	38,494	.	133,400
Income Sub. Apportionment	Count	358	35	49	13	8	4	3	3	473
	Sum(\$,000)	757,683	869	39,584	-4,023	3,958	-301,303	1,581	-17,963	480,385
Mass. Taxable Income	Count	109	30	48	11	7	**	3	**	213
	Sum(\$,000)	910	187	1,099	823	1,333	**	4,138	**	13,116
Non Income Excise	Count	340	47	46	9	7	3	4	3	459
	Sum(\$,000)	40	22	51	23	44	39	113	136	468
Income Excise	Count	91	29	46	11	7	**	3	**	192
	Sum(\$,000)	50	17	88	64	99	**	393	**	1,021
Excise Due	Count	1,088	59	64	14	9	5	5	3	1,247
	Sum(\$,000)	496	40	155	87	132	181	306	349	1,746
Exem. Prop. Sub. Loc. Tax	Count	178	15	17	4	**	**	**	0	219
	Sum(\$,000)	1,527,985	31,239	10,419	886	**	**	**	.	1,577,745
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	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

**Table 4:
2006 Corporate Excise Returns
by Industry
and
Massachusetts Taxable Income**

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--All Industries

		Range of Massachusetts Taxable Income									
		Zero/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	31,449	20,133	4,941	1,603	101	35	18	10	58,290	
	Sum(\$,000)	3,456,976,933	619,331,327	1,008,385,647	2,287,215,733	718,032,425	476,092,575	565,512,169	121,964,089	9,253,510,899	
Gross Profits	Count	31,497	20,129	4,939	1,604	101	35	18	10	58,333	
	Sum(\$,000)	989,472,462	207,250,734	275,940,070	459,769,769	172,267,330	167,987,929	107,338,371	46,625,392	2,426,652,058	
Net Op. Loss Carryover	Count	8,647	3,420	549	164	18	10	3	3	12,814	
	Sum(\$,000)	41,460,483	4,041,718	3,454,449	6,065,117	1,013,715	352,448	741,041	1,374,714	58,503,683	
Income Sub. Apportionment	Count	29,146	22,089	5,407	1,747	114	38	22	11	58,574	
	Sum(\$,000)	-102,493,017	32,332,471	54,310,027	122,759,215	36,850,000	47,065,276	40,883,980	17,244,546	248,952,498	
Mass. Taxable Income	Count	0	22,527	5,545	1,796	117	39	22	11	30,057	
	Sum(\$,000)	.	419,176	1,901,925	4,813,378	1,784,322	1,373,198	1,458,361	2,084,640	13,835,002	
Non Income Excise	Count	75,393	17,047	4,945	1,646	103	35	18	11	99,198	
	Sum(\$,000)	119,215	11,355	28,060	44,096	13,552	13,704	15,577	11,178	256,737	
Income Excise	Count	6	21,649	5,432	1,788	117	39	22	11	29,064	
	Sum(\$,000)	0	34,002	131,290	348,724	142,443	121,173	134,238	191,093	1,102,962	
Excise Due	Count	122,035	22,527	5,545	1,796	117	39	22	11	152,092	
	Sum(\$,000)	161,409	46,440	149,976	351,305	134,939	123,117	111,142	186,856	1,265,183	
Exem. Prop. Sub. Loc. Tax	Count	49,217	8,260	3,006	1,132	69	20	17	7	61,728	
	Sum(\$,000)	46,965,752	2,432,977	4,942,891	4,473,902	2,048,673	925,147	2,092,216	1,568,876	65,450,435	
Econ. Opp. Area Credit	Count	28	5	21	28	6	**	3	**	94	
	Sum(\$,000)	1,540	7	223	1,524	1,904	**	1,255	**	7,988	
Renovation Deduction	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Investment Tax Credit	Count	489	142	311	265	22	5	**	**	1,240	
	Sum(\$,000)	2,590	330	2,223	6,461	2,029	413	**	**	23,416	
Vanpool Credit	Count	**	0	0	**	0	0	0	0	4	
	Sum(\$,000)	**	.	.	**	.	.	.	.	106
Research Credit	Count	747	127	138	162	20	7	**	**	1,208	
	Sum(\$,000)	12,819	795	3,687	21,852	12,298	5,980	**	**	82,060	
Harbor Main. Credit	Count	18	**	11	9	3	**	0	0	43	
	Sum(\$,000)	357	**	57	701	138	**	.	.	1,326	
Full Employ. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Brownfields Credit	Count	0	**	**	0	0	0	**	**	4	
	Sum(\$,000)	.	**	**	.	.	.	.	**	6,273
Low Income Hou. Credit	Count	**	0	**	0	0	**	0	0	3	
	Sum(\$,000)	**	.	**	.	.	**	.	.	2,388	
Historic Rehab. Credit	Count	0	0	0	**	**	0	0	0	**	
	Sum(\$,000)	.	.	.	**	**	.	.	.	**	
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Film Incent. Credit	Count	**	0	**	0	0	0	0	0	**	
	Sum(\$,000)	**	.	**	.	.	.	.	.	**
Medical Device Credit	Count	**	**	**	0	0	0	0	0	3	
	Sum(\$,000)	**	**	**	.	.	.	.	.	17

See footnotes after Table 7

Table 4
 2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
 Business Corporations--Agriculture, Forestry Fishing and Hunting

		Range of Massachusetts Taxable Income				
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	Total
Gross Receipts	Count	243	114	24	8	389
	Sum(\$,000)	1,616,565	430,039	1,262,860	449,706	3,759,171
Gross Profits	Count	246	113	24	8	391
	Sum(\$,000)	398,346	184,820	328,140	132,787	1,044,093
Net Op. Loss Carryover	Count	79	22	5	0	106
	Sum(\$,000)	15,975	729	495	.	17,199
Income Sub. Apportionment	Count	216	120	25	8	369
	Sum(\$,000)	-46,129	23,938	84,750	23,839	86,397
Mass. Taxable Income	Count	0	122	25	8	155
	Sum(\$,000)	.	2,572	7,049	12,803	22,425
Non Income Excise	Count	709	92	19	8	828
	Sum(\$,000)	280	56	47	120	503
Income Excise	Count	0	118	24	8	150
	Sum(\$,000)	.	208	451	885	1,545
Excise Due	Count	1,198	122	25	8	1,353
	Sum(\$,000)	694	252	485	830	2,261
Exem. Prop. Sub. Loc. Tax	Count	729	66	18	8	821
	Sum(\$,000)	187,179	15,966	9,802	21,999	234,947
Econ. Opp. Area Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Investment Tax Credit	Count	10	5	**	**	21
	Sum(\$,000)	9	5	**	**	82
Vanpool Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Research Credit	Count	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)	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Mining

		Range of Massachusetts Taxable Income				
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	Total
Gross Receipts	Count	28	19	9	10	66
	Sum(\$,000)	11,305,641	348,336	15,568,925	170,745,968	197,968,870
Gross Profits	Count	28	19	9	10	66
	Sum(\$,000)	4,308,461	114,450	5,441,454	24,730,675	34,595,041
Net Op. Loss Carryover	Count	5	**	0	**	8
	Sum(\$,000)	2,367,591	**	.	**	2,539,642
Income Sub. Apportionment	Count	32	19	10	10	71
	Sum(\$,000)	883,478	44,933	2,001,283	12,822,451	15,752,146
Mass. Taxable Income	Count	0	19	10	10	39
	Sum(\$,000)	.	553	5,179	26,438	32,171
Non Income Excise	Count	76	16	8	9	109
	Sum(\$,000)	60	11	21	158	250
Income Excise	Count	0	19	10	10	39
	Sum(\$,000)	.	43	268	1,934	2,245
Excise Due	Count	136	19	10	10	175
	Sum(\$,000)	99	53	262	1,791	2,204
Exem. Prop. Sub. Loc. Tax	Count	60	10	6	8	84
	Sum(\$,000)	52,650	1,515	10,392	26,513	91,070
Econ. Opp. Area Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Renovation Deduction	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Investment Tax Credit	Count	**	**	**	0	4
	Sum(\$,000)	**	**	**	.	23
Vanpool Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Research Credit	Count	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)	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.

See footnotes after Table 7

Table 4
 2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
 Business Corporations--Construction

		Range of Massachusetts Taxable Income						
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	Total
Gross Receipts	Count	3,701	2,570	547	143	**	**	6,964
	Sum(\$,000)	68,622,027	49,067,348	20,646,941	27,885,638	**	**	186,277,020
Gross Profits	Count	3,713	2,572	547	144	**	**	6,979
	Sum(\$,000)	12,566,248	7,627,455	3,896,342	3,819,158	**	**	31,982,704
Net Op. Loss Carryover	Count	944	428	57	6	0	**	1,436
	Sum(\$,000)	303,151	59,653	74,554	5,540	.	**	460,255
Income Sub. Apportionment	Count	3,159	2,628	552	144	**	**	6,486
	Sum(\$,000)	774,930	2,404,298	914,359	1,248,082	**	**	6,555,431
Mass. Taxable Income	Count	0	2,664	561	145	**	**	3,373
	Sum(\$,000)	.	51,858	198,650	351,083	**	**	657,634
Non Income Excise	Count	8,818	2,065	502	141	**	**	11,528
	Sum(\$,000)	3,591	889	1,586	1,669	**	**	8,114
Income Excise	Count	**	2,559	548	144	**	**	3,255
	Sum(\$,000)	**	4,165	11,453	18,263	**	**	37,680
Excise Due	Count	14,958	2,664	561	145	**	**	18,331
	Sum(\$,000)	9,061	5,342	12,950	19,347	**	**	50,311
Exem. Prop. Sub. Loc. Tax	Count	7,980	1,306	416	125	**	0	9,829
	Sum(\$,000)	1,343,403	185,212	251,315	130,356	**	.	1,925,038
Econ. Opp. Area Credit	Count	**	**	3	**	0	0	8
	Sum(\$,000)	**	**	9	**	.	.	54
Renovation Deduction	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Investment Tax Credit	Count	**	**	5	**	0	**	10
	Sum(\$,000)	**	**	45	**	.	**	188
Vanpool Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Research Credit	Count	0	**	**	**	0	**	4
	Sum(\$,000)	.	**	**	**	.	**	638
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)	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	**	0	0	**
	Sum(\$,000)	.	.	.	**	.	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Manufacturing

		Range of Massachusetts Taxable Income									
		Zero/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	3,495	1,794	1,050	463	34	10	##	**	6,857	
	Sum(\$,000)	1,420,257,299	108,265,946	394,355,042	519,364,212	238,473,428	195,083,688	##	**	3,256,013,814	
Gross Profits	Count	3,516	1,797	1,052	464	34	10	##	**	6,884	
	Sum(\$,000)	313,086,951	29,665,562	91,098,203	130,558,073	63,596,252	43,473,047	##	**	734,524,413	
Net Op. Loss Carryover	Count	1,013	303	123	44	6	**	**	0	1,494	
	Sum(\$,000)	15,184,778	1,554,702	1,068,448	3,374,301	38,501	**	**	.	22,226,070	
Income Sub. Apportionment	Count	2,986	1,832	1,061	471	34	10	##	**	6,405	
	Sum(\$,000)	-39,250,742	4,875,888	15,498,948	41,063,177	20,493,513	18,915,039	##	**	91,487,151	
Mass. Taxable Income	Count	0	1,875	1,093	490	34	11	##	**	3,514	
	Sum(\$,000)	.	51,374	410,608	1,343,940	520,153	378,326	##	**	3,556,767	
Non Income Excise	Count	5,660	1,587	1,020	461	30	10	##	**	8,778	
	Sum(\$,000)	30,199	2,621	7,858	15,119	3,818	6,304	##	**	73,229	
Income Excise	Count	0	1,840	1,085	490	34	11	##	**	3,471	
	Sum(\$,000)	.	4,201	30,546	101,949	43,411	33,740	##	**	294,823	
Excise Due	Count	7,796	1,875	1,093	490	34	11	##	**	11,310	
	Sum(\$,000)	18,010	5,702	31,497	87,397	32,948	34,609	##	**	263,157	
Exem. Prop. Sub. Loc. Tax	Count	3,420	612	572	324	23	7	##	**	4,966	
	Sum(\$,000)	4,195,051	294,016	482,889	1,624,325	624,277	302,199	##	**	8,958,280	
Econ. Opp. Area Credit	Count	12	**	10	14	**	0	0	0	38	
	Sum(\$,000)	1,331	**	140	934	**	.	.	.	2,912	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	374	122	253	215	14	**	4	**	986	
	Sum(\$,000)	1,903	283	1,773	4,954	1,457	**	1,815	**	12,721	
Vanpool Credit	Count	**	0	0	**	0	0	0	0	3	
	Sum(\$,000)	**	.	.	**	.	.	.	.	100
Research Credit	Count	324	60	91	105	14	**	5	**	603	
	Sum(\$,000)	6,938	499	2,642	15,626	10,495	**	20,573	**	61,325	
Harbor Main. Credit	Count	7	**	3	**	**	0	0	0	14	
	Sum(\$,000)	33	**	8	**	**	.	.	.	84	
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	**	0	**	0	0	0	0	0	**	
	Sum(\$,000)	**	.	**	.	.	.	.	.	**

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Utility, Transportation and Warehousing

		Range of Massachusetts Taxable Income									
		Zero/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	1,518	1,102	160	34	**	**	0	**	2,818	
	Sum(\$,000)	157,190,195	70,545,238	36,025,128	27,671,301	**	**	.	**	353,789,879	
Gross Profits	Count	1,517	1,103	160	34	**	**	0	**	2,818	
	Sum(\$,000)	112,728,112	37,609,696	20,176,036	21,584,165	**	**	.	**	237,754,119	
Net Op. Loss Carryover	Count	334	157	24	4	0	0	0	0	519	
	Sum(\$,000)	1,712,165	1,224,913	175,165	67,384	.	.	.	.	3,179,627
Income Sub. Apportionment	Count	1,248	1,150	169	35	**	**	**	**	2,607	
	Sum(\$,000)	-6,894,597	2,746,187	1,708,432	2,424,895	**	**	**	**	5,075,499	
Mass. Taxable Income	Count	0	1,169	169	37	**	**	**	**	1,380	
	Sum(\$,000)	.	17,147	54,841	91,520	**	**	**	**	607,893	
Non Income Excise	Count	2,180	826	149	29	**	**	**	**	3,189	
	Sum(\$,000)	2,781	416	652	769	**	**	**	**	7,076	
Income Excise	Count	0	1,114	166	36	**	**	**	**	1,321	
	Sum(\$,000)	.	1,345	3,966	7,062	**	**	**	**	54,590	
Excise Due	Count	4,319	1,169	169	37	**	**	**	**	5,699	
	Sum(\$,000)	4,358	1,952	4,616	7,837	**	**	**	**	53,728	
Exem. Prop. Sub. Loc. Tax	Count	2,017	409	97	27	**	**	**	**	2,555	
	Sum(\$,000)	2,307,829	606,513	110,124	153,207	**	**	**	**	3,563,959	
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	**	0	0	0	0	0	**	5	
	Sum(\$,000)	7	**	.	.	.	.	.	**	7,388
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	**	0	0	**	
	Sum(\$,000)	.	.	.	.	.	**	.	.	**
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Wholesale Trade

		Range of Massachusetts Taxable Income								
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	Total	
Gross Receipts	Count	2,146	1,713	832	230	12		##	**	4,938
	Sum(\$,000)	692,206,563	116,852,680	253,451,763	229,536,702	125,163,279		##	**	1,558,305,068
Gross Profits	Count	2,155	1,713	832	230	12		##	**	4,947
	Sum(\$,000)	56,016,852	18,643,308	35,031,962	37,644,033	7,824,905		##	**	174,958,297
Net Op. Loss Carryover	Count	618	224	42	14		**	**	0	901
	Sum(\$,000)	3,126,470	213,996	309,362	536,484		**	**	.	4,337,734
Income Sub. Apportionment	Count	1,789	1,753	849	233	13		##	**	4,642
	Sum(\$,000)	-5,008,437	2,811,637	9,070,516	9,474,961	2,040,782		##	**	24,627,786
Mass. Taxable Income	Count	0	1,793	869	237	13		##	**	2,917
	Sum(\$,000)	.	43,656	294,882	594,819	185,346		##	**	1,323,432
Non Income Excise	Count	3,917	1,493	820	226	10		##	**	6,471
	Sum(\$,000)	6,943	1,430	3,613	4,970	1,401		##	**	20,115
Income Excise	Count	0	1,766	864	237	13		##	**	2,885
	Sum(\$,000)	.	3,479	19,803	40,030	13,713		##	**	94,872
Excise Due	Count	5,727	1,793	869	237	13		##	**	8,644
	Sum(\$,000)	7,712	5,011	22,947	42,836	14,956		##	**	112,981
Exem. Prop. Sub. Loc. Tax	Count	2,149	581	503	177	7		##	**	3,421
	Sum(\$,000)	571,763	83,700	228,887	297,504	81,990		##	**	1,276,948
Econ. Opp. Area Credit	Count	3	0	3	5	**	0	0	0	12
	Sum(\$,000)	49	.	23	180	**	.	.	.	277
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	24	6	17	13	**	**	0	0	63
	Sum(\$,000)	69	12	106	172	**	**	.	.	489
Vanpool Credit	Count	0	0	0	**	0	0	0	0	**
	Sum(\$,000)	.	.	.	**	.	.	.	.	**
Research Credit	Count	16	7	7	6	**	0	0	0	38
	Sum(\$,000)	103	10	119	915	**	.	.	.	1,186
Harbor Main. Credit	Count	9	0	6	5	**	**	0	0	22
	Sum(\$,000)	307	.	41	607	**	**	.	.	1,089
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	**	0	0	0	0	0	0	**
	Sum(\$,000)	.	**	.	.	.	.	.	.	**

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Retail Trade

		Range of Massachusetts Taxable Income									
		Zero/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	3,971	2,352	610	162	9	##	4	**	7,113	
	Sum(\$,000)	234,706,904	36,751,540	115,462,836	250,582,976	294,687,659	##	155,331,029	**	1,203,665,074	
Gross Profits	Count	3,983	2,352	609	162	9	##	4	**	7,124	
	Sum(\$,000)	72,726,805	9,795,974	28,354,114	76,568,474	58,060,297	##	41,861,320	**	324,672,034	
Net Op. Loss Carryover	Count	1,002	382	49	##	0	0	**	0	1,447	
	Sum(\$,000)	2,595,757	98,663	205,830	##	.	.	**	.	3,257,206	
Income Sub. Apportionment	Count	3,188	2,413	624	163	9	##	4	**	6,406	
	Sum(\$,000)	-1,332,440	727,821	3,314,668	18,767,358	5,115,655	##	9,601,465	**	44,518,846	
Mass. Taxable Income	Count	0	2,440	634	165	10	##	4	**	3,258	
	Sum(\$,000)	.	52,594	212,588	447,533	166,710	##	277,982	**	1,582,221	
Non Income Excise	Count	11,153	2,178	602	154	10	##	4	**	14,106	
	Sum(\$,000)	12,526	2,375	4,140	5,339	1,816	##	4,926	**	33,199	
Income Excise	Count	**	2,331	622	164	10	3	4	**	3,138	
	Sum(\$,000)	**	4,182	13,244	32,604	13,301	10,522	26,408	**	123,149	
Excise Due	Count	13,816	2,440	634	165	10	##	4	**	17,074	
	Sum(\$,000)	16,486	6,709	17,230	37,387	13,744	##	30,090	**	157,107	
Exem. Prop. Sub. Loc. Tax	Count	6,278	1,214	447	105	8	**	3	**	8,059	
	Sum(\$,000)	1,470,994	183,915	231,986	536,880	479,127	**	546,725	**	4,175,716	
Econ. Opp. Area Credit	Count	5	**	3	4	3	0	3	**	20	
	Sum(\$,000)	46	**	46	86	1,338	.	1,255	**	2,797	
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	3	0	3	3	0	0	0	0	9	
	Sum(\$,000)	2	.	57	22	.	.	.	.	82
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	**	**	0	3	0	0	0	0	7	
	Sum(\$,000)	**	**	.	183	.	.	.	.	210
Harbor Main. Credit	Count	**	0	**	**	**	0	0	0	6	
	Sum(\$,000)	**	.	**	**	**	.	.	.	148	
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)	.	.	**	.	.	.	.	.	**
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Film Incent. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Information

		Range of Massachusetts Taxable Income								
		Zero/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	1,088	414	108	60	7	3	**	**	1,683
	Sum(\$,000)	131,308,499	24,494,898	22,610,742	42,470,100	19,093,122	30,985,107	**	**	285,162,389
Gross Profits	Count	1,097	415	108	60	7	3	**	**	1,693
	Sum(\$,000)	72,621,026	18,075,073	15,394,591	29,108,809	16,009,997	20,918,677	**	**	183,028,110
Net Op. Loss Carryover	Count	238	65	17	6	**	0	0	**	328
	Sum(\$,000)	3,470,733	226,296	56,249	646,121	**	.	.	**	4,409,331
Income Sub. Apportionment	Count	1,071	435	113	63	7	3	**	**	1,695
	Sum(\$,000)	-18,344,051	3,923,999	3,081,928	7,236,325	1,784,598	5,595,279	**	**	5,338,126
Mass. Taxable Income	Count	0	450	119	64	8	3	**	**	647
	Sum(\$,000)	.	8,469	46,631	185,961	112,619	113,770	**	**	1,136,778
Non Income Excise	Count	1,562	312	92	57	8	**	**	**	2,035
	Sum(\$,000)	9,902	283	534	1,387	1,336	**	**	**	19,992
Income Excise	Count	0	432	117	63	8	3	**	**	626
	Sum(\$,000)	.	713	3,645	15,063	10,089	8,829	**	**	101,925
Excise Due	Count	2,860	450	119	64	8	3	**	**	3,507
	Sum(\$,000)	9,934	1,046	3,974	15,272	11,207	8,742	**	**	120,637
Exem. Prop. Sub. Loc. Tax	Count	591	79	37	31	7	**	**	**	748
	Sum(\$,000)	797,574	7,872	64,231	133,771	36,967	**	**	**	1,770,433
Econ. Opp. Area Credit	Count	**	0	0	0	**	**	0	0	3
	Sum(\$,000)	**	.	.	.	**	**	.	.	296
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	10	**	4	5	**	0	0	0	22
	Sum(\$,000)	160	**	11	216	**	.	.	.	400
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	58	0	**	6	0	**	0	0	68
	Sum(\$,000)	662	.	**	626	.	**	.	.	1,815
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)	.	.	.	.	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	0	0	**	0	0	0	0	0	**
	Sum(\$,000)	.	.	**	.	.	.	.	.	**
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Finance, Insurance and Real Estate

		Range of Massachusetts Taxable Income									
		Zero/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	2,700	1,779	383	135	13	**	**	3	5,017	
	Sum(\$,000)	386,467,258	61,296,125	53,341,242	842,083,026	12,260,075	**	**	12,681,637	1,374,270,021	
Gross Profits	Count	2,688	1,771	381	134	13	**	**	3	4,994	
	Sum(\$,000)	140,913,246	22,298,348	18,228,339	44,914,025	11,908,605	**	**	3,597,983	246,046,322	
Net Op. Loss Carryover	Count	1,013	406	86	33	**	**	**	**	1,544	
	Sum(\$,000)	6,796,028	368,334	842,170	416,743	**	**	**	**	10,515,518	
Income Sub. Apportionment	Count	4,717	3,064	726	245	24	5	4	4	8,789	
	Sum(\$,000)	-14,807,223	8,938,419	7,728,312	15,832,895	3,097,861	4,172,575	3,655,213	1,547,888	30,165,940	
Mass. Taxable Income	Count	0	3,145	744	252	24	5	4	4	4,178	
	Sum(\$,000)	.	57,114	241,986	755,299	361,510	197,771	280,201	612,228	2,506,109	
Non Income Excise	Count	9,592	2,150	584	218	22	5	3	4	12,578	
	Sum(\$,000)	28,074	1,505	5,411	7,353	3,088	2,346	2,562	2,571	52,911	
Income Excise	Count	0	3,027	724	252	24	5	4	4	4,040	
	Sum(\$,000)	.	4,839	18,774	60,035	28,442	18,788	22,313	58,162	211,353	
Excise Due	Count	20,513	3,145	744	252	24	5	4	4	24,691	
	Sum(\$,000)	57,845	6,690	23,944	65,698	29,922	21,150	24,878	54,516	284,643	
Exem. Prop. Sub. Loc. Tax	Count	7,250	1,027	286	113	10	**	3	**	8,692	
	Sum(\$,000)	29,167,103	696,825	3,160,029	824,107	399,141	**	6,326	**	34,417,477	
Econ. Opp. Area Credit	Count	3	0	**	**	0	0	0	0	6	
	Sum(\$,000)	64	.	**	**	.	.	.	.	308
Renovation Deduction	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Investment Tax Credit	Count	13	**	5	12	**	0	0	0	35	
	Sum(\$,000)	110	**	61	721	**	.	.	.	946	
Vanpool Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Research Credit	Count	19	5	**	10	**	0	0	0	36	
	Sum(\$,000)	244	38	**	532	**	.	.	.	835	
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	**	3	
	Sum(\$,000)	.	**	**	.	.	.	.	**	6,245
Low Income Hou. Credit	Count	**	0	**	0	0	0	0	0	**	
	Sum(\$,000)	**	.	**	.	.	.	.	.	**
Historic Rehab. Credit	Count	0	0	0	0	**	0	0	0	**	
	Sum(\$,000)	.	.	.	.	**	.	.	.	**
Home Energy Eff. Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.
Film Incent. Credit	Count	**	0	0	0	0	0	0	0	**	
	Sum(\$,000)	**	.	.	.	.	.	.	.	**
Medical Device Credit	Count	0	0	0	0	0	0	0	0	0	
	Sum(\$,000)	.	.	.	.	.	.	.	.	.

See footnotes after Table 7

Table 4
2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
Business Corporations--Services

		Range of Massachusetts Taxable Income								
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	\$10M to \$25M	\$25M to \$50M	\$50M to \$100M	Total	
Gross Receipts	Count	12,297	8,135	1,209	354	23		##	**	22,029
	Sum(\$,000)	347,098,483	149,790,523	94,938,852	176,276,158	26,031,373		##	**	825,742,179
Gross Profits	Count	12,297	8,136	1,208	354	23		##	**	22,029
	Sum(\$,000)	203,059,865	62,398,858	57,920,574	90,626,289	14,759,613		##	**	456,009,590
Net Op. Loss Carryover	Count	3,354	1,416	143	42	7		3	0	4,965
	Sum(\$,000)	5,793,379	286,891	701,962	481,948	102,450		61,070	.	7,427,700
Income Sub. Apportionment	Count	10,461	8,500	1,263	371	24		##	**	20,631
	Sum(\$,000)	-18,853,870	5,760,284	10,897,967	13,854,842	4,255,993		##	**	24,864,790
Mass. Taxable Income	Count	0	8,657	1,305	384	25		##	**	10,383
	Sum(\$,000)	.	131,803	424,626	997,785	397,216		##	**	2,396,455
Non Income Excise	Count	31,388	6,223	1,137	339	21		9	0	39,117
	Sum(\$,000)	24,509	1,746	4,150	7,165	2,033		1,277	.	40,881
Income Excise	Count	**	8,271	1,257	380	25		10	**	9,947
	Sum(\$,000)	**	10,660	28,771	70,411	31,138		28,550	**	179,758
Excise Due	Count	49,678	8,657	1,305	384	25		##	**	60,061
	Sum(\$,000)	36,350	13,454	31,745	72,578	29,753		##	**	216,407
Exem. Prop. Sub. Loc. Tax	Count	18,560	2,926	619	213	11		##	**	22,334
	Sum(\$,000)	5,300,775	354,827	390,413	724,364	412,268		##	**	7,458,820
Econ. Opp. Area Credit	Count	**	**	**	**	0		**	0	7
	Sum(\$,000)	**	**	**	**	.		**	.	1,346
Renovation Deduction	Count	**	0	0	0	0		0	0	**
	Sum(\$,000)	**	.	.	.	.		.	.	**
Investment Tax Credit	Count	49	**	20	12	##		0	0	85
	Sum(\$,000)	327	**	141	204	##		.	.	1,098
Vanpool Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.
Research Credit	Count	327	51	35	29	3		**	**	448
	Sum(\$,000)	4,870	222	835	3,357	1,755		**	**	15,546
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)	.	.	.	.	.		.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.
Solar Heat Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.
Film Incent. Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.
Medical Device Credit	Count	0	0	0	0	0		0	0	0
	Sum(\$,000)	.	.	.	.	.		.	.	.

See footnotes after Table 7

Table 4
 2006 Corporate Excise Returns by Industry and Massachusetts Taxable Income
 Business Corporations--Other and Undefined

		Range of Massachusetts Taxable Income				
		Zero/Missing*	Up to \$100K	\$100K to \$1M	\$1M to \$10M	Total
Gross Receipts	Count	262	141	9	4	416
	Sum(\$,000)	6,197,499	1,488,655	721,315	149,947	8,557,416
Gross Profits	Count	257	138	9	4	408
	Sum(\$,000)	1,046,550	837,189	70,315	83,281	2,037,335
Net Op. Loss Carryover	Count	47	15	##	**	66
	Sum(\$,000)	94,457	306	##	**	133,400
Income Sub. Apportionment	Count	279	175	15	4	473
	Sum(\$,000)	386,066	75,066	8,864	10,389	480,385
Mass. Taxable Income	Count	0	193	16	4	213
	Sum(\$,000)	.	2,035	4,885	6,196	13,116
Non Income Excise	Count	338	105	12	4	459
	Sum(\$,000)	349	24	48	47	468
Income Excise	Count	**	172	15	4	192
	Sum(\$,000)	**	166	368	486	1,021
Excise Due	Count	1,034	193	16	4	1,247
	Sum(\$,000)	861	229	325	332	1,746
Exem. Prop. Sub. Loc. Tax	Count	183	30	##	**	219
	Sum(\$,000)	1,571,432	2,615	##	**	1,577,745
Econ. Opp. Area Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Renovation Deduction	Count	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
	Sum(\$,000)	.	.	.	.	.
Research Credit	Count	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)	.	.	.	.	.
Low Income Hou. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Historic Rehab. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Home Energy Eff. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Solar Heat Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Film Incent. Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.
Medical Device Credit	Count	0	0	0	0	0
	Sum(\$,000)	.	.	.	.	.

See footnotes after Table 7

**Table 5
2006 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	121	92	290	139	117	156	154	69	353	1,491
Gross Receipts										
Number	26	7	83	13	56	20	14	5	58	282
Amount (\$000s)	598,697,287	10,275,775	409,326	746,989	72,088	200,532	324,431	472,803	270,153,083	881,352,314
Federal Net Income										
Number	121	92	290	-	117	156	154	69	353	1,352
Amount (\$000s)	(22,830,768)	(387,044)	(40,960)	.	3,379	68,858	387,622	500,351	120,642,036	98,343,473
Abandoned Building Renovation Deduction										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Income Subject to Apportionment										
Number	7	7	24	26	107	146	135	60	328	840
Amount (\$000s)	1,665,850	121,398	7,350	1,330,151	6,391	68,316	703,762	455,753	103,340,043	107,699,014
Adjusted Taxable Income										
Number	5	7	14	21	95	121	115	46	282	706
Amount (\$000s)	17,585	6,384	3,753	13,369	7,675	42,784	145,196	111,236	2,343,833	2,691,815
Credit Recapture										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Economic Opportunity Area Credit										
Number	.	.	.	.	**	.	**	.	.	3
Amount (\$000s)	.	.	.	.	**	.	**	.	.	191
Full Employment Credit										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Low Income Credit										
Number	**	.	.	.	.	.	.	.	**	3
Amount (\$000s)	**	.	.	.	.	.	.	.	**	3,163
Historic Rehabilitation Credit										
Number	**	.	.	.	**	.	.	.	3	5
Amount (\$000s)	**	.	.	.	**	.	.	.	7,091	9,095
Home Energy Efficiency Credit										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Solar Heat Credit										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Film Credit										
Number	.	.	.	.	.	.	.	.	**	**
Amount (\$000s)	.	.	.	.	.	.	.	.	**	**
Medical Device Credit										
Number	.	.	.	.	.	.	.	.	.	.
Amount (\$000s)	.	.	.	.	.	.	.	.	.	.
Brownfields Credit										
Number	.	.	.	.	.	.	.	.	**	**
Amount (\$000s)	.	.	.	.	.	.	.	.	**	**
Excise Due Before Voluntary Contribution										
Number	121	92	290	139	117	156	154	69	353	1,491
Amount (\$000s)	1,900	709	523	1,459	818	4,510	15,078	11,691	232,505	269,193
Excise Due After Voluntary Contribution										
Number	121	92	290	139	117	156	154	69	353	1,491
Amount (\$000s)	1,900	709	523	1,459	818	4,510	15,078	11,691	232,505	269,193
Contributions to Bad Debt Reserve										
Number	16	19	26	10	10	29	37	10	52	209
Amount (\$000s)	600,367	90,585	19,727	148,215	6,659	10,453	20,727	220,819	4,258,244	5,375,797
Actual Bad Debts										
Number	27	20	28	38	10	30	41	14	66	274
Amount (\$000s)	1,850,844	86,860	21,635	389,480	6,668	2,954	24,985	226,444	4,865,554	7,475,424
Capital Loss Claimed										
Number	**	**	6	4	**	5	7	**	5	34
Amount (\$000s)	**	**	2,000	21,313	**	403	439	**	10,690	48,555
Total Capital Gains Claimed										
Number	34	13	13	30	7	15	28	9	104	253
Amount (\$000s)	572,290	60,196	4,340	133,632	114	2,863	51,372	13,445	14,335,069	15,173,322
Total Income Reported										
Number	77	61	137	14	80	123	119	37	243	891
Amount (\$000s)	137,706,712	3,861,032	779,359	5,695,506	228,104	855,378	5,024,168	3,203,500	402,337,485	559,691,243

Table 6
2006 Public Service Company and Urban Redevelopment Organization Excise Returns

	All Public Service Companies		Urban Redevelopment Organizations
Total Number Reporting	110	Total Number Reporting	258
Total Income		Gross Income From All Source	
Number	103	Number	254
Amount (\$000s)	5,148,325	Amount (\$000s)	455,422
Dividends Received		5% Tax on Gross Income	
Number	**	Number	254
Amount (\$000s)	**	Amount (\$000s)	22,771
Adjusted Net Income		Fair Cash Value of Property	
Number	105	Exempt from Local Taxation	
Amount (\$000s)	5,735,891	Number	257
Apportioned Taxable		Amount (\$000s)	2,958,936
Income		1% Tax on Fair Cash Value	
Number	75	Number	256
Amount (\$000s)	1,620,070	Amount (\$000s)	29,589
Excise Due Before Voluntary Contribution		Minimum Excise Based on Local	
Number	75	Property Tax Rate	
Amount (\$000s)	105,305	Number	133
Economic Opportunity Area Credit		Amount (\$000s)	4,961
Number	**	Excise Due Before	
Amount (\$000s)	**	Voluntary Contribution	
Full Employment Credit		Number	257
Number	..	Amount (\$000s)	52,360
Amount (\$000s)	..	Voluntary Contribution	
Low-Income Housing Credit		for Endangered Wildlife Conservation	
Number	..	Number	..
Amount (\$000s)	..	Amount (\$000s)	..
Historic Rehabilitation Credit		Excise Due After	
Number	..	Voluntary Contribution	
Amount (\$000s)	..	Number	257
Home Energy Efficiency Credit.		Amount (\$000s)	52,360
Number	..		
Amount (\$000s)	..		
Solar Heat Credit			
Number	..		
Amount (\$000s)	..		
Film Credit			
Number	..		
Amount (\$000s)	..		
Medical Device Credit			
Number	..		
Amount (\$000s)	..		
Voluntary Contribution			
Number	..		
Amount (\$000s)	..		
Excise Due After Voluntary Contribution			
Number	75		
Amount (\$000s)	105,224		

See footnotes after table 7.

Table 7
2006 Insurance Company Excise Return by Type of Return

	Form 63-20P						Form 63-23P							
	Domestic		Foreign		Total		Domestic		Foreign		Preferred		Total	
	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)	Number	Amount (\$000s)
Total Number Reporting					445								836	
Taxable Premiums:														
Life Insurance	14	482,992	346	2,586,407	360	3,069,399	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health and Accident	14	134,601	251	1,492,371	265	1,626,972	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other (Fair Plan & Crime Prevention)	N/A	N/A	N/A	N/A			13	979	100	73,241	N/A	N/A	113	74,220
Net Direct	N/A	N/A	N/A	N/A			46	5,398,369	473	6,162,514	N/A	N/A	519	11,560,883
Gross Premiums	N/A	N/A	N/A	N/A			N/A	N/A	N/A	N/A	31	1,497,579	31	1,497,579
Gross Investment Income	N/A	N/A	N/A	N/A			48	2,222,854	N/A	N/A	N/A	N/A	48	2,222,854
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	80	23,070	N/A	N/A	80	80
Tax Amount	16	11,877	362	81,576	378	93,453	55	127,186	472	141,649	30	34,144	557	302,979
Retaliatory Tax	N/A	N/A	76	713	76	713	N/A	N/A	77	241	N/A	N/A	77	241
Credit Recapture	**	**	15	938	**	**	..	..	..	..	..	..	..	..
Excise Before Credits	16	12,838	370	83,226	386	96,064	55	127,186	509	141,891	30	34,144	594	303,221
Retaliatory Surtax Credit	N/A	N/A	N/A	N/A	N/A	N/A	15	2,398	N/A	N/A	N/A	N/A	15	2,398
Initiative Credit					7	786	..	..	N/A	N/A	N/A	N/A	..	..
Credit for Investment in Mass. Capital Resource Co.					16	955	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Credit Based on Admitted Assets	NA	NA	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					236	542							26	11
Economic Opportunity Area Credits					4	2,474							**	**
Full Employment Credits					..	..							..	..
Low-income Housing Credits					4	7,209							**	**
Historic Rehabilitation Credit					6	10,270							..	..
Home Energy Efficiency Credit					..	..							..	..
Solar Heat Credit					..	..							..	..
Film Incentive Credit					..	..							..	..
Medical Device Credit					..	..							..	..
Brownsfield Credit					**	**							..	..
Excise Due After Credits					377	77,807							590	300,339
Excise Due After Voluntary Contribution					377	77,807							590	300,339

See footnotes after table 7.

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
Low Income Hou. Credit	Low Income Housing Credit
Historic Rehab. Credit	Historic Rehabilitation Credit
Home Energy Eff. Credit	Home Energy Efficiency Credit
Film Incent. Credit	Film Incentive 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. The line item details also include information on security corporations, which have a different tax structure than other corporations and are not required to provide information on gross receipts.

Table 3

*The minimum corporate excise is \$456 for all corporations, including security corporations.

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. The statistics also include information on security corporations, which have a different tax structure than other corporations and are not required to provide information on gross receipts.

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 before tax year 2000; Form 355, 355S, 355C, 355SBC for tax year 2001 and after.).

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/Wages 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 7)
- Foreign, state or local income, franchise, excise or capital stock taxes (Schedule E, Item 8)
- Section 168(k) "Bonus" depreciation to disallowed (Schedule E, Item 9)
- Section 31I and 31K intangible expense add back adjustment (Schedule E, Item 10)
- Section 31J and 31K intangible expense add back adjustment (Schedule E, Item 11)
- Federal Production activity add back adjustment (Schedule E, Item 12)
- Other adjustments (Schedule E, Item 13)

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

- Abandoned building renovation deduction (Schedule E, Item 15)
- Allowable dividends deduction (Schedule E, Item 16)
- Exceptions to the add back of intangible expenses (Schedule E, Item 17)
- Exceptions to the add back of interest expenses (Schedule E, Item 18)
- Allowable loss carryover (Schedule E, Item 20)

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 23).

6. **Massachusetts Taxable Income**

Income taxable in Massachusetts is determined by deducting the following amounts from Massachusetts apportioned income: the income not subject to apportionment (Schedule E, Item 24) and the certified Massachusetts solar or wind power deduction (Schedule E, Item 25).

7. **Income Excise**

A corporation's income excise is determined by multiplying its taxable income in Massachusetts by the applicable tax rate. For Corporations (Form 355), C corporations (Form 355C) or Small Business (Form 355SBC), the tax rate was 9.5% in tax year 2006 (Computation of Excise, Item 3). 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. For businesses organized as S corporations (Form 355S), the income excise depends on the total income of the corporation (Computation of Excise, Item 4). 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 was 3% in tax year 2006. If total income is \$9 million or more, the tax rate was 4.5% in tax year 2006 (Forms 355S, 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 year 2006, a new statute eliminated the distinction in the net worth calculation between domestic and foreign corporations. It also provides a single formula for determining the net worth of an intangible property corporation.

See TIR 04-29.

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, domestic and foreign corporations deduct the value of all investments in and advances to 80% or more owned subsidiaries when calculating their taxable net worth.

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, non-income excise and credit recaptures after deducting allowable tax credits -- economic opportunity area credit, 3% investment tax credit, the vanpool credit, the research credit, harbor maintenance tax credit, full employment credit, brownfields credit, low income housing credit, historic habilitation credit, home energy efficiency credit, solar heat credit and any credits carried forward from previous tax years; or the minimum excise of \$456.

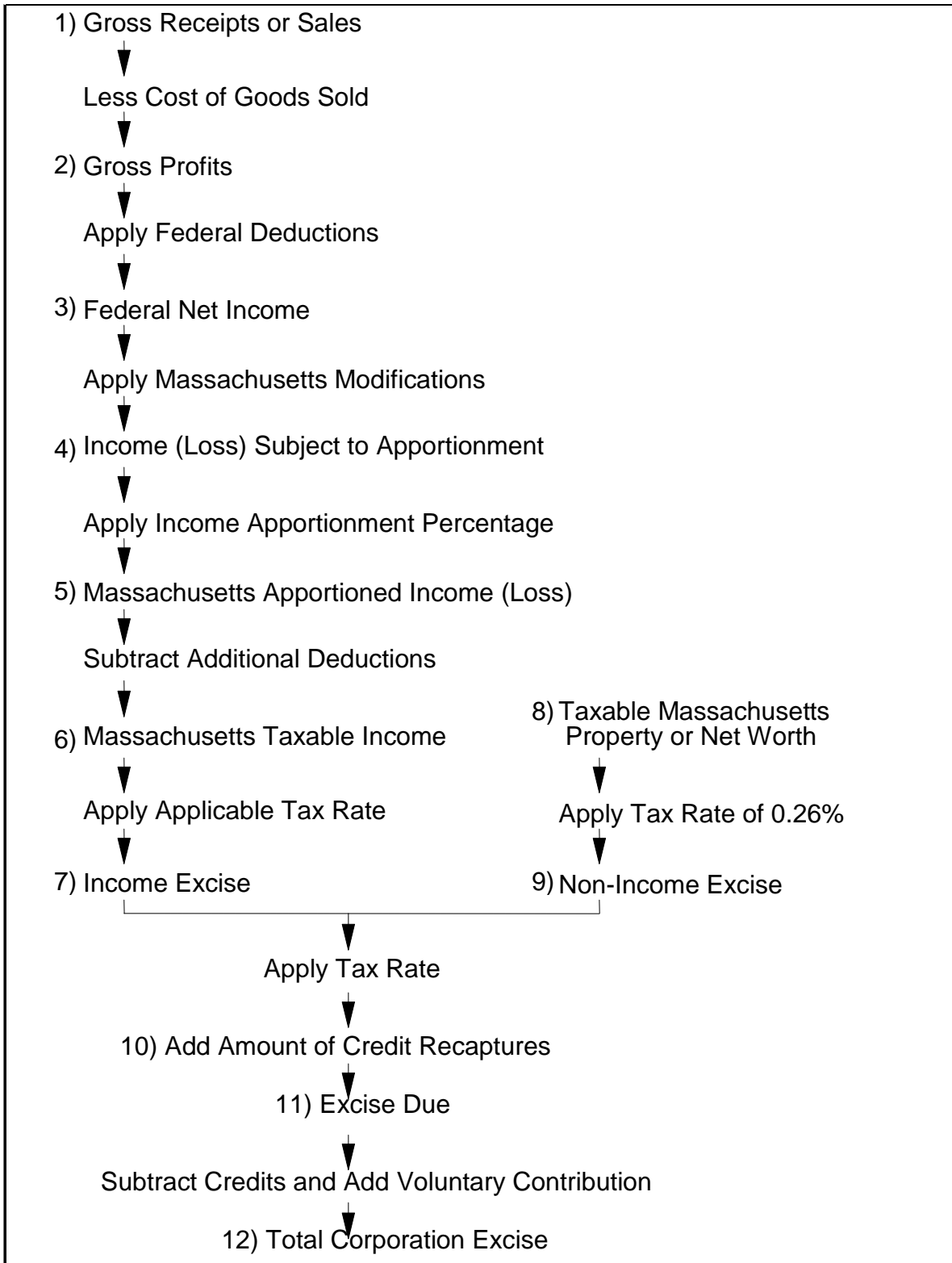
The credit recapture amount includes the amount of the investment tax credit recapture, economic opportunity area tax credit recapture, brownfields credit recapture, low-income housing credit recapture, vanpool credit and historic habilitation credit recaptures.

In general, the maximum amount of tax credits which may be used in any one taxable year cannot exceed 50% of the excise imposed. (However, this 50% limitation does not apply to research and development credits.) 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 voluntary contribution to the endangered wildlife conservation fund to excise due.

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 10):

- 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 gains (Schedule A, Item 5)
- Section 168(k) "Bonus" depreciation disallowed (Schedule A, item 6)
- Other income (Schedule A, Item 7)
- Section 31I and 31J intangible and interest expenses (Schedule A, Item 8)
- Federal production activity add back (Schedule A, Item 9)

The total adjusted taxable income (Schedule A, Item 17) is equal to the above adjusted income subtracting the Abandoned Building Renovation Deduction (Schedule A, Item 11), Dividends Deduction (Schedule A, item 12), and Exceptions to the Add Back of Interest and/or Intangible Expenses (Schedule A, Item 13) then multiplied by the apportionment percentage (Schedule E, Item 5).

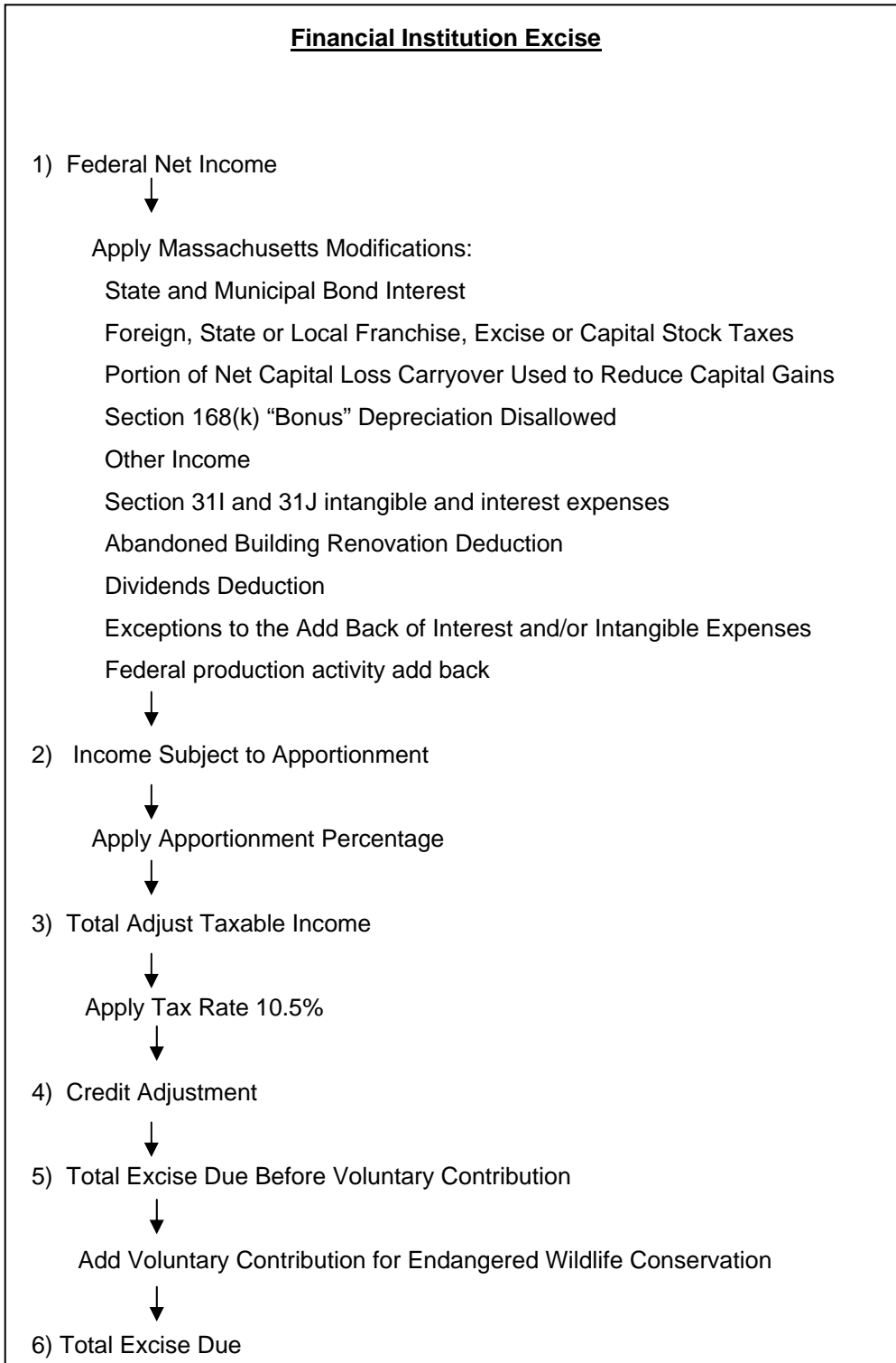
3. **Excise Due**

Excise is determined by multiplying total adjusted taxable income in Massachusetts by the tax rate of 10.5% in tax year 2006 (Form 63 FI, Item 2). Excise due is equal to this excise plus Credit Recapture, minus the Economic Opportunity Credit, Full Employment Credit and Low-income Housing Credit, Historic Rehabilitation Credit, Home Energy Efficiency Credit, Solar Heat Credit, Film Incentive Credit and Medical Device Credit (Form 63 FI, Item 3, 5, 6, 7, 8, 9, 10,11, and 12), but not less than minimum tax \$456.

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

The total excise due (Form 63 FI, Item 19) is calculated by adding any voluntary contribution to the Endangered Wildlife Conservation Fund (Form 63 FI, Item 10) to the excise due (Form 63 FI, Item 9).

Chart B-1: Computation of the Financial Institution Excise



Appendix C: The Public Service Excises

Description of Massachusetts Public Service Corporation 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 Corporations

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); add Section 168(k) "Bonus" depreciation disallowed; add Section 31I and 31J intangible and interest expenses; add federal production activity add back; add other income not included above; subtract dividends received from other utility corporations for which 80% or more of voting stock is owned; subtract abandoned building renovation deduction; and subtract exceptions to the add back of interest and/or intangible expenses. 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. If only one or two of three factors apply, an equally-weighted one or two factor formula is used.

Once Massachusetts taxable income is calculated, a tax rate of 6.5% is applied. Total excise tax is then calculated by subtracting; the economic opportunity area credit; the full employment credit; the low-income housing credit; historic rehabilitation credit; home energy efficiency credit; solar heat credit; film incentive credit; medical device credit; brownfields credit; and adding any voluntary contribution to the endangered wildlife conservation fund. Public service corporations 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.

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 7):

- 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)
- Section 168(k) "Bonus" depreciation disallowed (Computation of Franchise Tax, Item 5)

- Section 31I and 31J intangible and interest expenses (Computation of Franchise Tax, Item 6)
- Federal production activity add back (Computation of Franchise Tax, Item 7)
- Other income (Computation of Franchise Tax, Item 8)

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, the abandoned building renovation deduction, and exceptions to the add back of interest and/or intangible expenses. This is the amount of income that is subject to apportionment (Computation of Franchise Tax, Item 13).

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 15).

5. **Excise Due**

A public service corporation's excise is determined by multiplying its Massachusetts taxable income by the tax rate of 6.5%; plus any credit recapture; minus the economic opportunity area credit, the full employment credit, the low-income housing credit, historic rehabilitation credit, home energy efficiency credit and solar heat credit (Computation of Franchise Tax, Item 25).

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 (Computation of Franchise Tax, Item 27).

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 1B).

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, 2006 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 3).

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 2006 is applied to this average value to determine the minimum excise amount (Computation of Excise, Item 7).

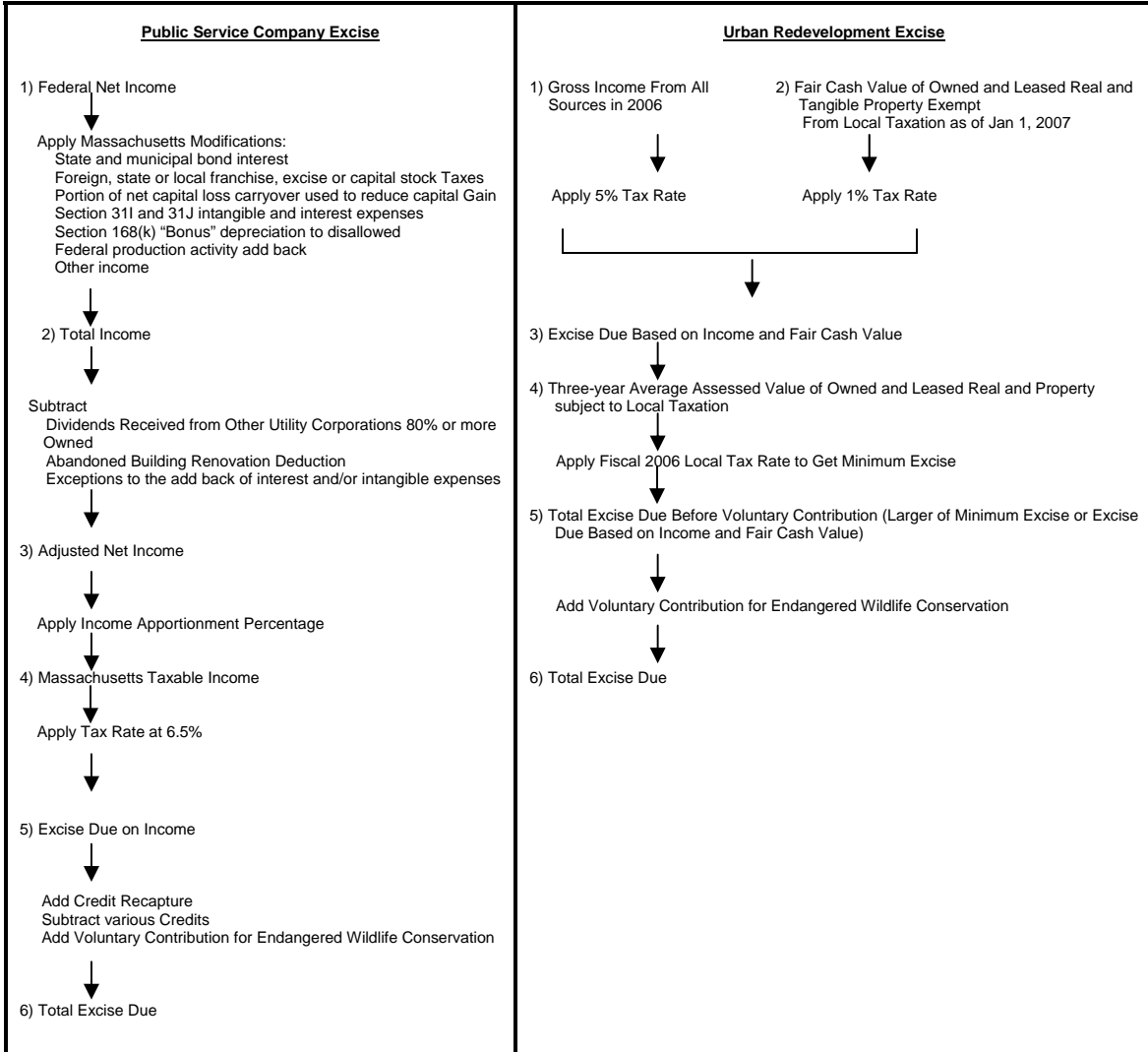
5. **Total Excise Before Voluntary Contribution**

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 8).

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 10).

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



Appendix D: The Insurance Company Excises

Description of Massachusetts Insurance Excise

In 2006 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 2006, 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 received 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:

From 2004, domestic insurers were no longer subject to an investment privilege excise.

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 2006, either a 1.00%, 0.8%, 0.6%, 0.4%, 0.2% or 0.0% 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 2006 Tax Forms for Insurance Companies

Tax Form	Type of Company	Foreign or Domestic	Base of Tax	Tax Rate	Retaliatory Tax Provision
63-20P	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
	Life Insurance	Foreign	Taxable life insurance premiums attributable to Massachusetts, accident and health insurance premiums	2% on all premiums	Yes
63-23P	Insurance Companies, except Life Insurance or Ocean Marine	Domestic	Taxable (non-life) insurance premiums and gross investment income	2.28% on premiums, 1%, 0.8%, 0.6%, 0.4%, 0.2% or 0.0% on investment income	N/A
	Insurance Companies, except Life Insurance or Ocean Marine	Foreign	Taxable premiums for insurance of property or interests attributable to Massachusetts	2.28%	Yes
	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