

TABLE E-8**Corporation Tax Liability by Industry****New York State — Corporate Tax Years Ending January 1, 2010 — December 31, 2010**

Industry	“C” Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
All Industries	264,392	100.00%	\$ 2,115,239,863	100.00%	\$ 8,000	1,056	\$ 22,505,690
Agriculture, Forestry, Fishing, and Hunting	1,253	0.47%	2,367,888	0.11	1,890	a	a
Mining	419	0.16	8,968,453	0.42	21,404	8	4,465
Utilities	468	0.18	24,512,303	1.16	52,377	5	12,800,417
Construction	20,570	7.78	66,098,063	3.12	2,938	27	25,892
Construction of Buildings	6,313	2.39	17,090,429	0.81	2,707	a	a
Heavy and Civil Engineering Construction	897	0.34	21,229,418	1.00	23,667	a	a
Specialty Trade Contractors	13,360	5.05	27,778,216	1.31	2,079	18	25,892
Manufacturing	12,590	4.76	342,989,936	16.22	27,243	227	2,856,339
Food Manufacturing	1,042	0.39	26,252,959	1.24	25,195	11	244,878
Beverage and Tobacco Product Manufacturing	151	0.06	25,132,057	1.19	166,437	a	a
Textile Mills	58	0.02	233,530	0.01	4,026	a	a
Textile Product Mills	95	0.04	537,381	0.03	5,657	3	3,790
Apparel Manufacturing	1,169	0.44	2,759,968	0.13	2,361	3	73,962
Leather and Allied Product Manufacturing	81	0.03	2,832,387	0.13	34,968	a	a
Wood Product Manufacturing	414	0.16	749,567	0.04	1,811	a	a
Paper Manufacturing	179	0.07	3,416,891	0.16	19,089	7	22,327
Printing and Related Support Activities	962	0.36	5,048,843	0.24	5,248	10	64,240
Petroleum and Coal Products Manufacturing	85	0.03	27,425,064	1.30	322,648	3	2,267
Chemical Manufacturing	726	0.27	68,009,727	3.22	93,677	24	1,255,448
Plastics and Rubber Products Manufacturing	365	0.14	2,059,086	0.10	5,641	7	25,897
Nonmetallic Mineral Product Manufacturing	310	0.12	2,295,204	0.11	7,404	4	10,094

Primary Metal Manufacturing	287	0.11	2,184,389	0.10	7,611	a	a
Fabricated Metal Product Manufacturing	1,447	0.55	8,905,592	0.42	6,155	17	16,205
Machinery Manufacturing	839	0.32	17,282,842	0.82	20,599	19	118,171
Computer and Electronic Product Manufacturing	815	0.31	75,302,882	3.56	92,396	30	217,610
Electrical Equipment, Appliance, and Component Manufacturing	641	0.24	11,909,088	0.56	18,579	24	143,715
Transportation Equipment Manufacturing	344	0.13	16,775,614	0.79	48,766	18	132,099
Furniture and Related Product Manufacturing	356	0.13	1,560,898	0.07	4,385	—	—
Miscellaneous Manufacturing	2,224	0.84	42,315,967	2.00	19,027	38	486,166
Wholesale Trade	24,804	9.38	187,919,707	8.88	7,576	96	707,825
Merchant Wholesalers, Durable Goods	12,882	4.87	88,757,276	4.20	6,890	54	169,220
Motor Vehicle and Motor Vehicle Parts and Supplies Wholesalers	862	0.33	32,525,571	1.54	37,733	3	25,378
Furniture and Home Furnishing Wholesalers	689	0.26	860,545	0.04	1,249	—	—
Lumber and Other Construction Materials Wholesalers	509	0.19	1,796,597	0.08	3,530	3	7,599
Professional and Commercial Equipment and Supplies Wholesalers	511	0.19	10,299,173	0.49	20,155	3	7,636
Metal and Mineral (except Petroleum) Wholesalers	282	0.11	2,990,173	0.14	10,603	3	1,011
Electrical and Electrical Goods Wholesalers	1,063	0.40	9,033,489	0.43	8,498	10	26,061
Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	556	0.21	3,085,342	0.15	5,549	3	11,600
Machinery, Equipment, and Supplies Wholesalers	1,305	0.49	8,001,703	0.38	6,132	3	165
Miscellaneous Durable Goods Wholesalers	7,092	2.68	20,159,783	0.95	2,843	26	89,770

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TABLE E-8 (continued)**Corporation Tax Liability by Industry****New York State — Corporate Tax Years Ending January 1, 2010 — December 31, 2010**

Industry	“C” Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Merchant Wholesalers, Nondurable Goods	10,700	4.05%	\$ 97,521,647	4.61%	\$ 9,114	39	\$ 537,622
Paper and Paper Product Wholesalers	329	0.12	634,999	0.03	1,930	—	—
Drugs and Druggists’ Sundries Wholesalers	258	0.10	12,276,036	0.58	47,582	3	269,074
Apparel, Piece Goods, and Notions Wholesalers	2,537	0.96	13,275,909	0.63	5,233	11	64,079
Grocery and Related Product Wholesalers	1,947	0.74	23,202,732	1.10	11,917	6	6,742
Farm Product Raw Material Wholesalers	250	0.09	1,089,395	0.05	4,358	a	a
Chemical and Allied Products Wholesalers	338	0.13	1,941,780	0.09	5,745	a	a
Petroleum and Petroleum Products Wholesalers	241	0.09	4,913,559	0.23	20,388	3	9,995
Beer, Wine, and Distilled Alcoholic Beverage Wholesalers	310	0.12	5,412,668	0.26	17,460	a	a
Miscellaneous Nondurable Goods Wholesalers	4,484	1.70	34,773,931	1.64	7,755	11	47,560
Wholesale Electronic Markets and Agents and Brokers	1,222	0.46	1,640,784	0.08	1,343	3	983
Retail Trade	31,657	11.97	299,755,327	14.17	9,469	37	198,900
Motor Vehicle and Parts Dealers	2,004	0.76	7,631,575	0.36	3,808	3	27,535
Furniture and Home Furnishings Stores	1,328	0.50	11,801,179	0.56	8,886	3	91,898
Electronics and Appliance Stores	1,271	0.48	3,747,342	0.18	2,948	a	a
Building Material and Garden Equipment and Supplies Dealers	1,214	0.46	30,517,883	1.44	25,138	a	a
Food and Beverage Stores	9,849	3.73	26,594,412	1.26	2,700	4	17,138
Health and Personal Care Stores	1,929	0.73	34,627,923	1.64	17,951	a	a
Gasoline Stations	835	0.32	5,237,057	0.25	6,272	—	—
Clothing and Clothing Accessories Stores	3,898	1.47	71,093,146	3.36	18,238	10	40,051
Sporting Goods, Hobby, Book, and Music Stores	1,003	0.38	3,484,050	0.16	3,474	a	a
General Merchandise Stores	1,253	0.47	62,887,688	2.97	50,190	3	2,356
Miscellaneous Store Retailers	4,541	1.72	22,326,243	1.06	4,917	8	14,495
Nonstore Retailers	2,532	0.96	19,806,829	0.94	7,823	a	a
Transportation and Warehousing	11,266	4.26	30,545,776	1.44	2,711	31	451,742
Air Transportation	291	0.11	4,107,207	0.19	14,114	a	a
Rail Transportation	24	0.01	81,786	—	3,408	a	a
Water Transportation	161	0.06	531,661	0.03	3,302	a	a
Truck Transportation	3,855	1.46	8,672,208	0.41	2,250	4	1,297

Transit and Ground Passenger Transportation	3,933	1.49	3,961,293	0.19	1,007	5	3,658
Pipeline Transportation	18	0.01	299,090	0.01	16,616	—	—
Warehousing and Storage	306	0.12	1,638,673	0.08	5,355	—	—
Information	7,052	2.67	145,696,677	6.89	20,660	67	1,856,239
Publishing Industries (except Internet)	1,801	0.68	53,732,510	2.54	29,835	29	150,077
Motion Picture and Sound Recording Industries	1,485	0.56	14,546,698	0.69	9,796	5	22,431
Broadcasting (except Internet)	363	0.14	16,921,904	0.80	46,617	11	129,690
Internet Publishing and Broadcasting	36	0.01	4,446	—	124	—	—
Telecommunications	1,145	0.43	32,188,091	1.52	28,112	8	1,512,755
Internet Service Providers, Web Search Portals, and Data Processing Services	549	0.21	3,578,013	0.17	6,517	3	704
Other Information Services	1,673	0.63	24,725,015	1.17	14,779	11	40,582
Finance and Insurance	57,922	21.91	485,591,551	22.96	8,384	160	3,837,601
Monetary Authorities — Central Banks	17	0.01	11,054	—	650	—	—
Credit Intermediation and Related Activities	1,210	0.46	19,214,062	0.91	15,879	8	15,282
Securities, Commodity Contracts, and Other Financial Investments and Related Activities	6,183	2.34	269,961,825	12.76	43,662	49	687,808
Insurance Carriers and Related Activities	3,967	1.50	33,247,820	1.57	8,381	25	2,035,324
Funds, Trusts, and Other Financial Vehicles	5,474	2.07	22,601,815	1.07	4,129	8	102,005

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TABLE E-8 (continued)**Corporation Tax Liability by Industry****New York State — Corporate Tax Years Ending January 1, 2010 — December 31, 2010**

Industry	“C” Corporations		Total Tax ¹			Subsidiary Capital Tax ²	
	Number	Share	Amount	Share	Average	Number	Amount
Real Estate and Rental and Leasing	39,423	14.91%	\$ 110,921,183	5.24%	\$ 2,814	62	\$ 972,371
Professional, Scientific, and Technical Services	29,305	11.08	145,580,095	6.88	4,968	106	701,248
Management of Companies and Enterprises	3,780	1.43	255,522,794	12.08	67,599	226	11,295,351
Administrative and Support and Waste Management and Remediation Services	8,382	3.17	27,689,990	1.31	3,304	21	137,342
Educational Services	1,624	0.61	11,380,832	0.54	7,008	4	21,394
Health Care and Social Assistance	9,194	3.48	25,299,355	1.20	2,752	9	68,484
Hospitals	36	0.01	115,266	0.01	3,202	—	—
Nursing and Residential Care Facilities	149	0.06	404,601	0.02	2,715	—	—
Social Assistance	974	0.37	359,833	0.02	369	—	—
Arts, Entertainment, and Recreation	5,960	2.25	16,669,892	0.79	2,797	6	3,195
Performing Arts, Spectator Sports, and Related Industries	4,197	1.59	12,292,941	0.58	2,929	a	a
Museums, Historical Sites, and Similar Institutions	43	0.02	88,435	—	2,057	—	—
Amusement, Gambling, and Recreation Industries	1,720	0.65	4,288,516	0.20	2,493	a	a
Accommodation and Food Services	13,694	5.18	23,331,298	1.10	1,704	14	128,988
Accommodation	762	0.29	4,759,153	0.22	6,246	5	92,549
Food Services and Drinking Places	12,932	4.89	18,572,145	0.88	1,436	9	36,439
Other Services (except Public Administration)	22,729	8.60	15,257,790	0.72	671	13	95,853

Repair and Maintenance	5,294	2.00	4,286,202	0.20	810	a	a
Personal and Laundry Services	15,231	5.76	10,313,937	0.49	677	a	a
Public Administration	19	0.01	3,381	—	178	a	a
Industry Code Not Given	1,704	0.64	58,755	—	34	—	—

NOTES: The time period for the liability study conducted to produce this table was redefined to be corporate fiscal years ending between January 1-December 31. Formerly, it was December 1-November 30. Not all sub-industry categories are displayed for each major industry group. However, totals shown for each major industry group and All Industries represent the entire population of taxpayers.

— Represents zero.

a Tax Law provisions prohibit disclosure of data. However, the data are included in the appropriate totals.

1 Tax liability includes the tax on subsidiary capital. Tax liability excludes the metropolitan transportation business tax (MTA surcharge).

2 Values represent tax on subsidiary capital prior to the application of credits.

SOURCE: New York State Department of Taxation and Finance; www.tax.ny.gov/research/stats/stat_corp/corporate_tax_statistical_report.htm (last viewed May 18, 2015).