

C-Corporations By Sales, Tax Year 2010

Sales Amount*	Number of Taxpayers	Number with Liability	Percent with Liability	Average Liability	Tax Liability
<u>Taxpayers With Sales Reported</u>					
Greater than \$1 billion	1,769	1,025	57.9%	\$ 474,453	\$ 839,306,995
\$500 million - \$1 billion	961	494	51.4%	\$ 56,721	\$ 54,509,126
\$100 - \$500 million	3,645	1,744	47.8%	\$ 29,870	\$ 108,875,240
\$50 - \$100 million	2,227	1,020	45.8%	\$ 9,752	\$ 21,716,649
\$25 - \$50 million	2,583	1,133	43.9%	\$ 8,186	\$ 21,143,943
\$10 - \$25 million	3,815	1,551	40.7%	\$ 4,056	\$ 15,473,809
\$5 - \$10 million	2,768	1,139	41.1%	\$ 2,671	\$ 7,392,681
\$0 - \$5 million	9,919	2,963	29.9%	\$ 2,596	\$ 25,751,469
Subtotal	<u>27,687</u>	<u>11,069</u>	<u>40.0%</u>	<u>\$ 39,519</u>	<u>\$ 1,094,169,912</u>
<u>Taxpayers Without Sales Reported**</u>					
Illinois-Only Businesses	82,178	22,258	27.1%	\$ 865	\$ 71,099,149
Transportation Firms	719	268	37.3%	\$ 32,463	\$ 23,341,088
Subtotal	<u>82,897</u>	<u>22,526</u>	<u>27.2%</u>	<u>\$ 1,139</u>	<u>\$ 94,440,237</u>
Total	<u>110,584</u>	<u>33,595</u>	<u>30.4%</u>	<u>\$ 10,748</u>	<u>\$ 1,188,610,149</u>

*Sales includes gross receipts for Financial Organizations and Insurance Premiums for Insurance Companies

**Illinois-Only Businesses do not have to report their sales to DOR to apportion their income. Transportation firms report Revenue Miles rather than sales

Source: Department of Revenue, Research Section

C-Corporations by CIT Liability, Tax Year 2010

Tax Liability	Liability Amount	Number of Firms	Average Liability	% of Total Firms	% of Total Liability	Cumulative % of Liability
\$1 million and above	\$ 718,343,718	201	\$ 3,573,849	0.2%	60.4%	60.4%
\$500,000 - \$1 million	\$ 125,478,826	175	\$ 717,022	0.2%	10.6%	71.0%
\$250,000 - \$500,000	\$ 101,674,053	288	\$ 353,035	0.3%	8.6%	79.5%
\$100,000 - \$250,000	\$ 100,882,473	640	\$ 157,629	0.6%	8.5%	88.0%
\$50,000 - \$100,000	\$ 46,130,103	654	\$ 70,535	0.6%	3.9%	91.9%
\$25,000 - \$50,000	\$ 32,228,072	910	\$ 35,415	0.8%	2.7%	94.6%
\$10,000 - \$25,000	\$ 27,041,599	1,687	\$ 16,029	1.5%	2.3%	96.9%
\$5,000 - \$10,000	\$ 12,653,915	1,803	\$ 7,018	1.6%	1.1%	98.0%
\$1 - \$5,000	\$ 24,177,389	27,237	\$ 888	24.6%	2.0%	100.0%
No Liability	-	76,989	-	69.6%	0.0%	0.0%
Total	1,188,610,149	110,584	10,748	100.0%	100.0%	100%