

TABLE B: Selected Statistics of Nebraska S-Corporations (Form 1120S) for Tax Year 2023.
(All figures are based on 2024 Business Return Transaction File Extract Year)
(Amounts are in thousands of dollars)

NAICS	Number of Returns**	Income					Deductions					Ordinary Income				Portfolio Interest Income		
		Gross Receipts	Gross Profits	Other Income	Total Income		Bad Debts	Interest	Other Deductions	Compensation of Officers	Salaries and Wages		Total Deductions	Income			Loss	
					Gain	Loss					Number	Amount		Number	Amount			
Agriculture (11)																		
Agricultural Production (11.1,11.2,11.3,11.4)	2,977	2,303,089	763,494	788,654	1,751,551	(55,944)	88	39,428	821,285	58,517	374	80,916	1,265,730	2,070	553,407	907	(123,529)	
Agricultural Support Activities (11.5)	771	2,554,587	587,297	49,683	668,311	(3,155)	1,627	16,232	176,589	44,218	361	108,877	508,231	895	172,220	176	(15,275)	
Total	3,748	4,857,676	1,350,791	838,337	2,419,863	(89,099)	1,715	55,660	997,874	102,735	735	189,793	1,773,960	2,965	725,626	1,083	(138,804)	
Mining (21)																		
Mining (21)	52	86,033	57,658	161	59,588	(1)	5	855	14,281	3,155	23	10,893	44,980	37	15,582	15	(894)	
Utilities (22)																		
Utilities (22)	32	3,493,844	827,727	375,434	1,260,299	(28)	1,127	475	49,113	2,127	20	509,374	576,259	25	627,278	7	(265)	
Construction (23)																		
Gen Bldg. Construction (236)	1,371	6,266,056	992,003	34,938	1,043,684	(672)	2,538	19,050	230,952	101,737	700	197,106	757,308	1,037	315,455	334	(29,752)	
Heavy Construction (237)	196	1,511,274	412,575	6,813	437,290	(2,311)	726	6,372	70,316	22,341	122	62,354	271,762	136	176,835	60	(13,618)	
Special Trade Construction (238)	3,732	8,704,970	2,989,164	49,161	3,088,020	(2,461)	9,331	37,689	708,767	247,386	2,149	718,500	2,377,543	3,009	763,265	723	(55,548)	
Total	5,299	15,982,390	4,293,742	90,912	4,568,994	(5,444)	12,595	63,111	1,010,824	371,464	2,971	978,021	3,406,612	4,182	1,255,558	1,117	(98,618)	
Manufacturing (31-33)																		
Food and Beverage (31.1,31.2)	114	1,889,914	329,400	32,005	392,249	(512)	83	11,656	76,571	20,300	81	103,452	292,068	79	102,402	35	(2,732)	
Textile and Apparel (31.3,31.4,31.5, 31.6)	35	49,879	18,725	798	19,796	(10)	37	235	4,111	2,132	19	4,607	16,066	24	4,100	11	(381)	
Wood and Paper (32.1,32.2)	37	501,228	160,644	639	161,490	0	407	1,453	21,908	6,886	23	23,971	78,515	34	83,272	3	(297)	
Printing and Related Activities (32.3)	81	183,844	83,183	913	83,968	(58)	122	2,003	19,504	6,126	54	19,691	75,846	54	13,361	27	(5,298)	
Petroleum and Chemical (32.4, 32.5)	38	181,459	41,945	3,170	46,094	(8)	2	915	11,870	4,439	21	8,531	37,454	26	9,398	12	(763)	
Nonmetallic Mineral (32.6, 32.7)	57	1,321,839	403,981	2,828	410,662	(280)	969	8,589	55,461	14,876	44	58,524	228,209	45	191,397	12	(1,755)	
Fabricated and Primary Metal (33.1, 33.2)	217	1,372,544	426,827	7,938	437,294	(715)	554	8,222	69,597	25,555	151	100,162	298,157	166	142,555	51	(4,133)	
Industrial and Ag Machinery (33.3)	111	524,067	190,648	4,400	196,789	0	391	5,180	38,966	13,455	74	45,486	138,907	85	59,703	26	(1,822)	
Computer and Electrical Equipment (33.4,33.5)	36	364,680	181,601	1,724	183,419	0	105	135	43,200	4,880	26	57,123	130,376	30	53,724	6	(6,800)	
Transportation Equipment (33.6)	20	735,316	229,137	4,909	234,165	0	1	3,161	30,174	25,792	15	55,367	157,057	13	78,344	7	(1,236)	
Miscellaneous Products (33.7,33.9)	158	842,542	207,134	9,623	229,814	(118)	325	4,203	70,069	17,799	96	97,590	242,811	112	40,155	46	(53,700)	
Total	904	7,967,813	2,273,223	68,947	2,395,739	(1,621)	2,996	45,943	441,420	142,241	684	584,504	1,688,076	668	778,411	236	(72,048)	
Wholesale Trade (42)																		
Durable Goods (42.3)	427	4,025,067	1,080,353	44,052	1,135,859	(67)	2,026	16,372	212,647	62,928	265	333,212	892,745	333	253,398	94	(10,351)	
Non-durable Goods (42.4)	345	3,165,681	476,846	37,348	521,612	(580)	749	7,513	119,755	28,311	202	135,002	418,823	271	112,561	74	(10,553)	
Total	772	7,190,748	1,557,198	81,400	1,657,471	(647)	2,775	23,885	332,403	91,239	467	468,214	1,311,568	604	365,959	168	(20,704)	
Retail Trade (44-48)																		
Motor Vehicle and Parts (44.1)	576	10,021,645	1,519,325	213,314	1,742,633	(455)	2,651	75,825	367,547	54,219	431	576,634	1,516,783	416	264,533	160	(39,138)	
Furniture and Home Furnishings (44.2)	38	85,813	39,476	4,309	43,907	0	32	407	10,114	2,586	26	16,187	39,505	25	4,997	13	(495)	
Electronics and Appliance Stores (44.3)	23	54,871	18,153	636	18,809	0	34	223	4,228	1,950	17	5,807	17,007	20	2,108	3	(304)	
Building Material and Garden Equipment (44.4)	186	1,356,099	428,062	14,767	444,806	(8)	733	3,805	83,509	23,602	135	143,336	345,485	137	101,961	49	(2,647)	
Food and Beverage Stores (44.5)	413	2,539,776	582,965	43,038	631,580	(2)	1,047	5,038	196,823	19,125	343	174,927	585,140	298	92,438	115	(26,000)	
Health and Personal Care (44.6)	75	227,140	53,854	4,351	58,760	0	9	797	12,687	6,598	59	20,659	52,246	50	8,215	25	(1,701)	
Gas Stations (44.7)	63	283,536	64,788	1,221	66,582	(128)	27	409	11,261	3,573	55	12,843	37,762	50	9,402	13	(711)	
Misc. Stores (44.8, 44.9)	1,194	4,667,027	997,561	35,701	1,053,887	(1,423)	1,113	14,057	274,927	57,543	744	316,446	918,485	792	177,687	402	(43,708)	
Total	2,568	19,235,981	3,684,185	317,338	4,060,963	(2,015)	5,637	100,652	961,097	169,287	1,810	1,266,839	3,512,413	1,788	661,240	780	(114,704)	
Transportation (48-49)																		
Air, Rail and Water (48.1,48.2,48.3)	23	125,824	109,564	15	110,189	(158)	3	836	14,734	2,121	8	69,693	106,499	12	3,851	11	(319)	
Ground Transportation (48.4,48.5)	1,399	3,481,239	2,300,244	32,704	2,476,294	(432)	1,642	18,680	753,218	53,488	542	681,480	2,207,958	997	297,060	402	(29,156)	
Other Transportation and Warehousing (48.6,48.7,48.8,49)	241	1,579,660	436,800	11,160	453,968	(1)	184	3,228	129,802	17,047	129	131,326	426,734	167	51,506	74	(24,272)	
Total	1,663	4,986,723	2,846,608	43,879	3,040,451	(991)	1,829	22,743	897,754	72,656	679	882,509	2,740,190	1,176	352,417	487	(53,747)	
Information (51)																		
Publishing (51.1)	18	370,966	348,076	4,399	352,503	0	1,002	15,877	74,832	1,231	13	93,568	233,315	11	119,705	7	(517)	
Motion Picture, Radio, TV (51.2, 51.5)	50	21,529	15,645	(612)	15,225	(93)	119	5,903	2,055	2,055	15	2,436	14,616	40	2,911	10	(2,396)	
Inform Services and Data Processing (51.7,51.8,51.9)	151	271,901	130,815	4,420	135,697	(12)	80	1,225	57,027	10,100	55	57,785	117,767	107	25,344	44	(2,426)	
Total	219	614,396	494,536	8,207	503,425	(105)	1,082	17,721	132,763	13,387	83	118,788	360,698	158	147,960	61	(5,339)	
Finance and Insurance (52)																		
Banking and Related Activities (52.1,52.2)	78	94,242	72,437	556,151	629,650	0	13,302	190,991	94,272	36,540	45	110,300	532,609	53	98,945	25	(1,984)	
Securities and Financial Investments (52.3)	466	534,761	449,791	39,382	495,763	(5,083)	353	8,149	98,777	54,290	194	86,077	325,548	387	178,458	79	(10,327)	
Insurance and Trusts (52.4,52.5)	1,246	762,388	676,825	18,234	702,274	(356)	188	5,177	167,493	78,736	679	138,669	501,958	1,090	205,902	156	(5,943)	
Total	1,790	1,391,391	1,199,055	613,767	1,827,687	(5,440)	13,843	204,318	368,542	169,587	918	335,137	1,357,196	1,530	483,305	260	(18,253)	
Real Estate (53)																		
Real Estate (53.1)	2,014	1,035,249	671,477	68,742	760,119	(2,119)	412	17,277	209,117	69,677	436	160,398	610,420	1,526	185,264	488	(37,685)	
Rental and Leasing Services (53.2,53.3)	160	223,354	108,512	3,772	119,974	(462)	237	3,232	23,073	4,556	52	18,920	106,742	100	22,550	60	(9,781)	
Total	2,174	1,258,603	779,990	72,514	880,094	(2,582)	649	20,509	232,191	74,233	488	179,318	717,163	1,626	207,814	548	(47,465)	
Services (54-81)																		
Professional Services (54)	3,621	7,718,530	4,798,120	82,459	4,889,139	(4,517)	(2,891)	19,332	731,900	294,103	1,672	1,682,829	3,876,689	2,859	1,063,929	762	(51,996)	
Management of Companies (5 of Companies																		