

TABLE 18-3

Tax credit for research activities for companies with R&D expenditures and 5–9 employees, by industry: 2018

(Number and percent)

Industry	NAICS code	Total	Yes, filed Form 6765 in 2018	No, did not file Form 6765 in 2018
All selected industries	31–33, 42, 51, 5413, 5415, 5417	5,133	24.0	75.6
Manufacturing industries	31–33	884	28.5	71.6
Food, beverage, and tobacco products	311–12	0	0.0	0.0
Textile, apparel, and leather products	313–16	D	0.0	D
Wood products	321	0	0.0	0.0
Paper	322	0	0.0	0.0
Printing and related support activities	323	0	0.0	0.0
Petroleum and coal products	324	D	D	D
Chemicals	325	139	36.0	64.7
Pharmaceuticals and medicines	3254	83	42.2	59.0
Chemicals, excluding pharmaceuticals	other 325	55	27.3	74.5
Plastics and rubber products	326	0	0.0	0.0
Nonmetallic mineral products	327	D	D	D
Primary metals	331	0	0.0	0.0
Fabricated metal products	332	D	0.0	D
Machinery	333	32	87.5	D
Computer and electronic products	334	564	24.5	75.5
Semiconductor and other electronic components	3344	121	12.4	r 86.0
Navigational, measuring, electromedical, and control instruments	3345	286	30.8	69.6
Other computer and electronic products	other 334	157	22.3	r 78.3
Electrical equipment, appliances, and components	335	62	19.4	79.0
Transportation equipment	336	14	D	78.6
Aerospace products and parts	3364	12	D	75.0
Other transportation equipment	other 336	D	0.0	D
Furniture and related products	337	0	0.0	0.0
Miscellaneous manufacturing	339	51	13.7	88.2
Selected nonmanufacturing industries	42, 51, 5413, 5415, 5417	4,248	23.1	76.5
Wholesale trade	42	320	9.4	90.6
Information	51	894	22.8	77.1
Software publishers	5112	656	20.0	80.2
Information, excluding software publishers	51, excluding 5112	237	31.2	69.6
Architectural, engineering, and related services	5413	369	27.1	72.6
Computer systems design and related services	5415	1,625	19.5	79.7
Scientific research and development services	5417	1,042	31.8	67.9
Research and development in nanotechnology	541713	223	29.1	70.4
Research and development in biotechnology (except nanobiotechnology)	541714	302	41.7	57.9
Research and development in the physical, engineering, and life sciences (except nanotechnology and biotechnology)	541715	488	27.7	72.3
Social sciences and humanities research and development	541720	12	D	91.7

D = withheld to avoid disclosing data for individual companies; data are included in higher-level totals. r = relative standard error > 50%.

NAICS = 2017 North American Industry Classification System.

Note(s):

Detail may not add to total because of rounding or unavailable NAICS detail for select records beyond the 4-digit industry classification. Industry classification is based on dominant establishment payroll. Statistics are representative of companies located in the United States that performed or funded R&D.

Source(s):

National Center for Science and Engineering Statistics and Census Bureau, 2019 Annual Business Survey: Data Year 2018.