

**Table 20. Tax credit for research activities, by industry, for companies with R&D expenditures and 1–9 employees: 2023**

(Percent)

| Industry                                                                                                           | NAICS code                      | Total<br>(number) | Yes,<br>filed<br>Form<br>6765 in<br>2023 | No, did<br>not file<br>Form<br>6765 in<br>2023 |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|------------------------------------------|------------------------------------------------|
| All selected industries                                                                                            | 31–33, 42, 51, 5413, 5415, 5417 | 18,579            | 18.8                                     | 81.2                                           |
| Manufacturing industries                                                                                           | 31–33                           | 2,085             | 17.7                                     | 82.3                                           |
| Food, beverage, and tobacco products                                                                               | 311–12                          | 30                | 40.0 r                                   | 60.0 r                                         |
| Textile, apparel, and leather products                                                                             | 313–16                          | 40 r              | 5.0                                      | 92.5 r                                         |
| Wood products                                                                                                      | 321                             | 56 r              | 0.0                                      | 100.0                                          |
| Paper                                                                                                              | 322                             | 0                 | 0.0                                      | 0.0                                            |
| Printing and related support activities                                                                            | 323                             | 1 r               | 0.0                                      | 100.0                                          |
| Petroleum and coal products                                                                                        | 324                             | 0                 | 0.0                                      | 0.0                                            |
| Chemicals                                                                                                          | 325                             | 383               | 33.7 r                                   | 66.3                                           |
| Pharmaceuticals and medicines                                                                                      | 3254                            | 141               | 24.1 r                                   | 75.9                                           |
| Chemicals, excluding pharmaceuticals                                                                               | other 325                       | 242               | 39.3 r                                   | 60.7                                           |
| Plastics and rubber products                                                                                       | 326                             | 94 r              | 2.1                                      | 97.9                                           |
| Nonmetallic mineral products                                                                                       | 327                             | 24                | 0.0                                      | 100.0                                          |
| Primary metals                                                                                                     | 331                             | 9                 | 33.3 r                                   | 66.7                                           |
| Fabricated metal products                                                                                          | 332                             | 29                | 0.0                                      | 100.0                                          |
| Machinery                                                                                                          | 333                             | 197               | 25.9 r                                   | 74.1                                           |
| Computer and electronic products                                                                                   | 334                             | 855               | 15.2 r                                   | 84.8                                           |
| Semiconductor and other electronic components                                                                      | 3344                            | 232               | 24.6 r                                   | 75.4                                           |
| Navigational, measuring, electromedical, and control instruments                                                   | 3345                            | 521               | 10.4                                     | 89.6                                           |
| Other computer and electronic products                                                                             | other 334                       | 103               | 18.4 r                                   | 80.6                                           |
| Electrical equipment, appliances, and components                                                                   | 335                             | 99                | 12.1                                     | 87.9                                           |
| Transportation equipment                                                                                           | 336                             | 42                | 14.3 r                                   | 85.7                                           |
| Aerospace products and parts                                                                                       | 3364                            | 19                | 10.5                                     | 94.7                                           |
| Other transportation equipment                                                                                     | other 336                       | 23                | 17.4 r                                   | 78.3                                           |
| Furniture and related products                                                                                     | 337                             | 3                 | 0.0                                      | 100.0                                          |
| Miscellaneous manufacturing                                                                                        | 339                             | 223               | 9.9                                      | 90.6                                           |
| Selected nonmanufacturing industries                                                                               | 42, 51, 5413, 5415, 5417        | 16,493            | 19.0                                     | 81.0                                           |
| Wholesale trade                                                                                                    | 42                              | 1,077             | 14.8 r                                   | 85.1                                           |
| Information                                                                                                        | 51                              | 2,822             | 36.4                                     | 63.6                                           |
| Software publishers                                                                                                | 5112                            | 2,199             | 43.4                                     | 56.6                                           |
| Information, excluding software publishers                                                                         | 51 less 5112                    | 623               | 11.9                                     | 88.1                                           |
| Architectural, engineering, and related services                                                                   | 5413                            | 2,373             | 13.2                                     | 86.8                                           |
| Computer systems design and related services                                                                       | 5415                            | 6,529             | 11.3                                     | 88.7                                           |
| Scientific research and development services                                                                       | 5417                            | 3,693             | 24.0                                     | 76.0                                           |
| Research and development in nanotechnology                                                                         | 541713                          | 224               | 21.0                                     | 79.0                                           |
| Research and development in biotechnology (except nanobiotechnology)                                               | 541714                          | 1,246             | 25.4                                     | 74.7                                           |
| Research and development in the physical, engineering, and life sciences (except nanotechnology and biotechnology) | 541715                          | 2,185             | 23.8                                     | 76.2                                           |
| Social sciences and humanities research and development                                                            | 541720                          | 39                | 10.3 r                                   | 87.2                                           |

r = relative standard error &gt; 50%.

NAICS = 2022 North American Industry Classification System.

**Note(s):**

Detail across rows may not add to total because of rounding or unavailable NAICS detail for select records beyond the 4-digit industry classification. Detail across columns have been adjusted to add to total. 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, 2024 Annual Business Survey: Data Year 2023.