

Table 59. Federal tax credit for research activities, by selected industry, for companies with 1–9 employees: 2023

(Percent)

Industry	NAICS code	Total (number)	Yes, filed Form 6765 in 2023	No, did not file Form 6765 in 2023
All selected industries	31–33, 42, 51, 5413, 5415, 5417	506,223	1.7	98.3
Manufacturing industries	31–33	117,480	1.5	98.5
Food, beverage, and tobacco products	311–12	14,551	1.1 r	98.9
Textile, apparel, and leather products	313–16	6,263	0.3 r	99.7
Wood products	321	5,343	1.0 r	99.0
Paper	322	435	0.9 r	99.1
Printing and related support activities	323	13,489	0.5 r	99.5
Petroleum and coal products	324	33	6.1	93.9
Chemicals	325	4,101	4.6	95.4
Pharmaceuticals and medicines	3254	900	6.7	93.3
Chemicals, excluding pharmaceuticals	other 325	3,201	4.0	96.0
Plastics and rubber products	326	2,831	1.4 r	98.6
Nonmetallic mineral products	327	3,748	0.4	99.6
Primary metals	331	530	2.1	97.9
Fabricated metal products	332	26,581	1.0 r	99.0
Machinery	333	7,829	1.9	98.1
Computer and electronic products	334	4,366	5.9	94.1
Semiconductor and other electronic components	3344	1,312	9.3 r	90.7
Navigational, measuring, electromedical, and control instruments	3345	1,947	4.6	95.4
Other computer and electronic products	other 334	1,108	4.3	95.7
Electrical equipment, appliances, and components	335	2,173	5.9 r	94.1
Transportation equipment	336	3,198	2.3 r	97.7
Aerospace products and parts	3364	370	2.2 r	97.8
Other transportation equipment	other 336	2,829	2.3 r	97.6
Furniture and related products	337	7,314	0.3 r	99.7
Miscellaneous manufacturing	339	14,695	2.1	97.9
Selected nonmanufacturing industries	42, 51, 5413, 5415, 5417	388,743	1.8	98.2
Wholesale trade	42	174,497	0.9	99.1
Information	51	53,174	3.1	96.9
Software publishers	5112	7,018	17.0	83.0
Information, excluding software publishers	51 less 5112	46,156	1.0	99.0
Architectural, engineering, and related services	5413	69,101	1.2	98.8
Computer systems design and related services	5415	83,767	2.2	97.8
Scientific research and development services	5417	8,204	12.2	87.8
Research and development in nanotechnology	541713	404	13.6	86.4
Research and development in biotechnology (except nanobiotechnology)	541714	2,336	14.8	85.2
Research and development in the physical, engineering, and life sciences (except nanotechnology and biotechnology)	541715	4,932	12.2	87.8
Social sciences and humanities research and development	541720	532	0.8 r	99.2

r = relative standard error > 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. For federal tax credit data of only companies that reported R&D expenditures, see table 20.

Source(s):

National Center for Science and Engineering Statistics and Census Bureau, 2024 Annual Business Survey: Data Year 2023.