

Table 60. State tax credit for research activities, by selected industry, for companies with 1–9 employees: 2023

(Number)

Industry	NAICS code	All companies	Filed for state tax credit	Filed for state tax credit (%)	
All selected industries	31–33, 42, 51, 5413, 5415, 5417	506,223	5,612	1.1	
Manufacturing industries	31–33	117,480	1,390	1.2	
Food, beverage, and tobacco products	311–12	14,551	127	0.9	r
Textile, apparel, and leather products	313–16	6,263	20	0.3	r
Wood products	321	5,343	15	0.3	
Paper	322	435	4	0.9	r
Printing and related support activities	323	13,489	78	0.6	
Petroleum and coal products	324	33	0	0.0	
Chemicals	325	4,101	107	2.6	
Pharmaceuticals and medicines	3254	900	24	2.7	
Chemicals, excluding pharmaceuticals	other 325	3,201	83	2.6	r
Plastics and rubber products	326	2,831	12	0.4	
Nonmetallic mineral products	327	3,748	5	0.1	
Primary metals	331	530	10	1.9	
Fabricated metal products	332	26,581	230	0.9	r
Machinery	333	7,829	129	1.6	r
Computer and electronic products	334	4,366	181	4.1	r
Semiconductor and other electronic components	3344	1,312	77	5.9	r
Navigational, measuring, electromedical, and control instruments	3345	1,947	69	3.5	
Other computer and electronic products	other 334	1,108	35	3.2	r
Electrical equipment, appliances, and components	335	2,173	109	5.0	r
Transportation equipment	336	3,198	72	2.3	r
Aerospace products and parts	3364	370	7	1.9	r
Other transportation equipment	other 336	2,829	65	2.3	r
Furniture and related products	337	7,314	12	0.2	r
Miscellaneous manufacturing	339	14,695	280	1.9	
Selected nonmanufacturing industries	42, 51, 5413, 5415, 5417	388,743	4,221	1.1	
Wholesale trade	42	174,497	1,220	0.7	
Information	51	53,174	841	1.6	
Software publishers	5112	7,018	435	6.2	
Information, excluding software publishers	51 less 5112	46,156	406	0.9	
Architectural, engineering, and related services	5413	69,101	554	0.8	
Computer systems design and related services	5415	83,767	897	1.1	
Scientific research and development services	5417	8,204	710	8.7	
Research and development in nanotechnology	541713	404	39	9.7	
Research and development in biotechnology (except nanobiotechnology)	541714	2,336	233	10.0	
Research and development in the physical, engineering, and life sciences (except nanotechnology and biotechnology)	541715	4,932	438	8.9	
Social sciences and humanities research and development	541720	532	0	0.0	

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.

Source(s):

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