Table 72. Tax credit filings for research activities for companies with R&D expenditures, by industry and company size: 2024

(Number and percent)

Industry	NAICS code	Total (number)	Yes, filed Form 6765 in 2024 (%)	No, did not file Form 6765 in 2024 (%)
All industries	21–23, 31–33, 42–81	25,880	45.9	54.1
Manufacturing industries	31–33	12,540	50.6	49.4
Food	311	810	37.8	62.2
Beverage and tobacco products	312	240	28.0	72.0
Textile, apparel, and leather products	313–16	170	38.9	61.1
Wood products	321	80	55.6	44.4
Paper	322	80	62.5	37.5
Printing and related support activities	323	120	38.5	61.5
Petroleum and coal products	324	60	50.0	50.0
Chemicals	325	2,180	49.8	50.2
Basic chemicals	3251	320	50.0	50.0
Resin, synthetic rubber, and artificial synthetic fibers and filaments	3252	120	33.3	66.7
Pesticide, fertilizer, and other agricultural chemicals	3253	80	55.6	44.4
Pharmaceuticals and medicines	3254	1,110	54.1	45.9
Soap, cleaning compound, and toilet preparations	3256	180	38.9	61.1
Paint, coating, adhesive, and other chemicals	3255, 3259	410	43.9	56.1
Plastics and rubber products	326	670	58.8	41.2
Nonmetallic mineral products	327	260	26.9	73.1
Primary metals	331	170	55.6	44.4
Fabricated metal products	332	1,430	56.9	43.1
Machinery	333	1,820	53.3	46.7
Agricultural implement	33311	170	50.0	50.0
Semiconductor machinery	333242	50	60.0	40.0
Engine, turbine, and power transmission equipment	3336	130	53.8	46.2
Other machinery	other 333	1,490	54.0	46.0
Computer and electronic products	334	1,750	52.3	47.7
Communications equipment	3342	290	53.3	46.7
Semiconductor and other electronic components	3344	470	52.1	47.9
Navigational, measuring, electromedical, and control instruments	3345	820	50.6	49.4
Electromedical, electrotherapeutic, and irradiation apparatus	334510, 334517	180	50.0	50.0
Search, detection, navigation, guidance, aeronautical, and nautical system and instruments	334511	140	40.0	60.0
Other measuring and controlling devices	other 3345	520	53.8	46.2
Other computer and electronic products	other 334	180	61.1	38.9
Electrical equipment, appliances, and components	335	400	57.5	42.5
Transportation equipment	336	1,060	56.6	43.4
Motor vehicles, bodies, trailers, and parts	3361–63	620	54.0	46.0
Aerospace products and parts	3364	270	57.1	42.9
Aircraft, aircraft engine, and aircraft parts	336411–13	240	58.3	41.7
Guided missile, space vehicle, and related parts	336414–15, 336419	30	50.0	50.0
Military armored vehicle, tank, and tank components	336992	20	50.0	50.0
Other transportation	other 336	160	64.7	35.3
Furniture and related products	337	170	47.1	52.9
Miscellaneous	339	1,160	45.3	54.7
Medical equipment and supplies	3391	770	47.4	52.6
Other miscellaneous manufacturing	3399	390	42.5	57.5
Nonmanufacturing industries	21–23, 42–81	13,350	41.4	58.6
Mining, quarrying, oil and gas extraction, and support activities	21	70	57.1	42.9
Utilities	22	80	75.0	25.0

Table 72. Tax credit filings for research activities for companies with R&D expenditures, by industry and company size: 2024

(Number and percent)

Industry	NAICS code	Total (number)		Yes, filed Form 6765 in 2024 (%)	No, did not file Form 6765 in 2024 (%)
Wholesale trade	42	1,640		37.0	63.0
Electronic shopping and electronic auctions	454111–12	110		45.5	54.5
Transportation and warehousing	48–49	440	r	11.4	88.6
Information	51	3,480		48.9	51.1
Publishing	511	1,610		45.3	54.7
Newspaper, periodical, book, and directory publishers	5111	40	i	40.0	60.0
Software publishers	5112	1,570		45.6	54.4
Telecommunications	517	160		50.0	50.0
Data processing, hosting, and related services	518	1,580		50.0	50.0
Other information	other 51	150		68.8	31.3
Finance and insurance	52	220		68.2	31.8
Real estate and rental and leasing	53	50		50.0	50.0
Lessors of nonfinancial intangible assets (except copyrighted works)	533	10	i	50.0	50.0
Other real estate and rental and leasing	other 53	50		60.0	40.0
Professional, scientific, and technical services	54	6,610		38.4	61.6
Architectural, engineering, and related services	5413	1,650		42.8	57.2
Computer systems design and related services	5415	2,700		40.2	59.8
Scientific research and development services	5417	1,290		37.2	62.8
Research and development in nanotechnology	541713	70		37.5	62.5
Research and development in biotechnology (except nanobiotechnology)	541714	320		42.4	57.6
Research and development in the physical, engineering, and life sciences (except nanotechnology and biotechnology)	541715	890		36.0	64.0
Research and development in the social sciences and humanities	541720	20		33.3	66.7
Other professional, scientific, and technical services	other 54	990		28.3	71.7
Health care services	621–23	220		31.8	68.2
Other nonmanufacturing	23, 44–45 (excluding 454111–12), 55–56, 624, 71–72, 81	490		57.1	42.9
All companies (number of domestic employees)	–	25,880		45.9	54.1
Small companies					
10–19[a]	–	4,640		34.3	65.7
20–49	–	7,200		42.6	57.4
Medium companies					
50–99	–	4,520		45.5	54.5
100–249	–	4,210		46.6	53.4
Large companies					
250–499	–	1,880		56.4	43.6
500–999	–	1,580		47.8	52.2
1,000–4,999	–	1,310		69.5	30.5
5,000–9,999	–	250		84.0	16.0
10,000–24,999	–	210		85.7	14.3
25,000 or more	–	130		78.6	21.4

i = more than 50% of the estimate is a combination of imputation and reweighting to account for nonresponse; r = relative standard error is more than 50%.

NAICS = 2017 North American Industry Classification System.

[a] The Business Enterprise Research and Development Survey does not include companies with fewer than 10 domestic employees.

Note(s):
Detail may not add to total because of rounding. Industry classification is based on the dominant business code for domestic R&D performance, where available. For companies that did not report business codes, the classification used for sampling was assigned. Statistics are representative of companies located in the United States that performed or funded $50,000 or more of R&D and are not comparable with estimates published for years prior to 2018. Statistics are based on companies in the United States that reported to the survey. No systematic item imputation was applied. These statistics include an adjustment to the weight to account for unit nonresponse.

Source(s):
National Center for Science and Engineering Statistics and Census Bureau, Business Enterprise Research and Development Survey, 2024.