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For Tax Year 2017, taxpayers reported nonfarm sole proprietorship activity on approximately 26.4 million individual income tax returns, a 3.5-percent increase from Tax Year 2016. Total nonfarm sole proprietorship profits grew 5.5 percent to $346.2 billion in 2017. In constant dollars, total profits also increased--by 3.5 percent. As a percentage of business receipts, total profits decreased slightly to 22.6 percent, down from 23.1 percent in the prior year. The professional, scientific, and technical services sector remained the sector with the largest share of profits at 23.9 percent, increasing 6.6 percent to $82.8 billion. Most sectors' profits rose, with the largest percentage increase in the administrative and support and waste management services sector, up 14.7 percent to $24.4 billion.

Sole Proprietorship Returns, Tax Year 2017

by Adrian Dungan

For Tax Year 2017, there were approximately 26.4 million individual income tax returns that reported nonfarm sole proprietorship activity, a 3.5-percent increase from Tax Year 2016. Total nonfarm sole proprietorship profits rose 5.5 percent to $346.2 billion in 2017. In constant dollars, total profits also increased by 3.5 percent. Total profits as a percentage of business receipts were 22.6 percent for the year, down slightly from 23.1 percent the year prior. The professional, scientific, and technical services sector remained the sector with the largest share of profits at 23.9 percent, with profits increasing by 6.6 percent to $82.8 billion. Most sectors saw increases in profits, with the largest percentage increase in the administrative and support and waste management services sector, which increased 14.7 percent to $24.4 billion.

For sole proprietorships, total receipts increased 7.7 percent, while deductions increased 8.4 percent. All sectors showed increases in total business receipts. The construction sector reported the largest percentage of total business receipts (17.3 percent) and total business deductions (18.7 percent). The transportation and warehousing sector reported the largest percentage increase in business receipts (14.7 percent) while the construction sector reported the largest dollar increase in business receipts, jumping $23.5 billion.

Returns and Receipts

Between Tax Years 2016 and 2017, the number of individual income tax returns reporting nonfarm sole proprietorship activity increased 3.5 percent to 26.4 million (Figure A).[1] The transportation and warehousing sector had the largest percentage increase in the number of returns among all sectors, increasing 18.6 percent for Tax Year 2017 after increasing by 22.6 percent in Tax Year 2016. Growth in ride-sharing businesses contributed to these large increases. The subsector of the transportation and warehousing sector specific to "Taxis, limousines, and other ride-sharing services" accounted for 51.6 percent of the total increase in the number of business returns in the sector for Tax Year 2017. This subset also made up much of the total increase in the number of business returns for Tax Years 2015 (69.1 percent) and 2016 (79.9 percent). Between Tax Years 2013 and 2017, the average business receipts per return in this subsector fell from $36,420 to $20,756. This large drop was driven by substantial increases in the number of returns for this subsector,

Figure A
Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sector, Tax Years 2016 and 2017

[Number of returns is in thousands—money amounts are in billions of dollars]

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	2016	2017	Percentage increase	2016	2017	Percentage increase	2016	2017	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	**25,525.9**	**26,426.4**	**3.5**	**1,422.2**	**1,531.3**	**7.7**	**1,094.9**	**1,186.5**	**8.4**
Construction	2,840.0	2,832.3	-0.3	242.1	265.5	9.7	201.5	221.7	10.0
Wholesale trade (merchant wholesalers)	342.7	333.5	-2.7	48.4	50.0	3.2	43.9	45.1	2.7
Retail trade	2,329.5	2,434.0	4.5	174.6	180.8	3.5	164.1	170.5	3.9
Transportation and warehousing	1,985.0	2,354.3	18.6	103.4	118.6	14.7	88.3	102.0	15.6
Finance and insurance	609.4	660.2	8.3	76.1	83.8	10.2	55.2	61.0	10.4
Real estate and rental and leasing	1,282.2	1,351.7	5.4	82.6	93.4	13.0	53.5	60.5	13.0
Professional, scientific, and technical services	3,466.6	3,536.3	2.0	188.6	200.5	6.3	111.0	117.9	6.2
Administrative and support and waste management services	2,557.9	2,601.8	1.7	75.6	84.4	11.6	54.5	60.2	10.5
Health care and social assistance	2,127.3	2,131.2	0.2	121.1	122.5	1.1	72.7	75.4	3.6
Arts, entertainment, and recreation	1,642.7	1,696.1	3.3	44.1	49.4	12.0	32.8	37.9	15.5
Other services	3,449.8	3,429.9	-0.6	111.7	113.1	1.3	81.1	83.5	2.9
All other sectors	2,892.7	3,065.2	6.0	153.9	169.3	10.1	136.2	150.9	10.8

[1] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and inclusion of any "passive loss" carryover from prior years.
NOTES: Detail may not add to totals because of rounding. Percentages were calculated before rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

[1] For Tax Year 2017, the 25,525,915 nonfarm sole proprietorship returns accounted for an estimated 28,773,191 nonfarm businesses. For purposes of these statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries. The Statistics of Income Division applied these classifications on a "per business" (rather than on a "per establishment") basis by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in NAICS, the definitions are consistent.

NAICS for industrial coding was introduced in Tax Year 1998. Prior to 1998, industries were classified using the Standard Industrial Classification (SIC). Due to coding changes, comparisons between data by industry from 1998–2017 with 1997 and prior years may show inconsistencies. A reason for this is that several types of sole proprietorships under NAICS were classified in completely different industrial groups, which makes prior-year comparisons under the SIC system inappropriate. For example, in 1997, finance, insurance, and real estate were classified as one industry under the SIC system, while under the NAICS system, the group is split into two industrial sectors. The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.

Figure B

Nonfarm Sole Proprietorships: Income Statements, for Taxis and Limousines, Including Ride-Sharing Services, Tax Years 2013–2017

[All figures are estimates based on samples—money amounts are in thousands of dollars]

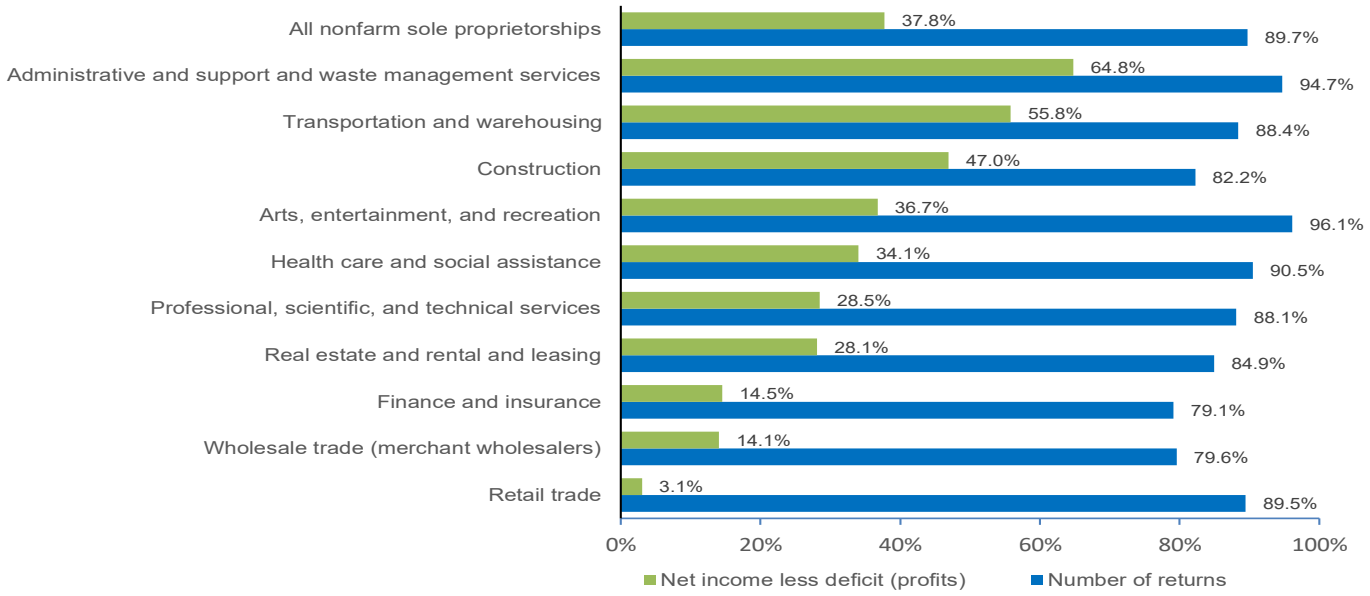
Net income status, item	Taxis and limousines, including ride-sharing services				
	2013	2014	2015	2016	2017
	(1)	(2)	(3)	(4)	(5)
BUSINESSES WITH AND WITHOUT NET INCOME					
Number of returns [1]	**230,481**	**331,281**	**555,046**	**847,065**	**1,037,701**
Business receipts, total [1,2]	**8,394,177**	**10,874,894**	**12,808,899**	**16,667,209**	**21,538,304**
Income from sales and operations [1]	8,238,769	10,658,172	12,680,939	16,445,007	21,283,180
Other business income (loss) [1]	155,408	216,722	127,959	222,202	255,124
Business deductions, total [1,2,3]	**6,026,516**	**8,405,469**	**10,153,715**	**13,459,248**	**17,853,556**
Cost of sales and operations	85,707	220,143	200,268	168,933	203,540
Advertising expenses	58,833	46,425	60,397	69,043	90,730
Car and truck expenses	1,446,115	2,154,758	2,725,539	4,480,628	6,469,898
Commissions	179,673	230,200	487,736	794,283	1,222,840
Contract labor	193,757	278,918	199,810	179,858	489,904
Depreciation	252,269	362,876	488,304	459,246	678,466
Insurance	303,001	403,056	382,624	487,139	520,928
Legal and professional services	36,102	45,489	60,581	77,012	135,018
Meals and entertainment deducted	68,614	85,709	89,987	224,901	273,547
Other interest paid on business indebtedness	49,441	13,270	34,864	30,653	39,506
Office expenses	21,934	29,264	57,056	75,168	97,634
Rent paid on machinery and equipment	1,244,278	1,676,672	1,613,450	1,622,525	1,484,949
Rent paid on other business property	149,334	120,421	234,897	227,218	242,263
Repairs	209,576	289,536	359,142	375,638	528,036
Supplies	41,890	125,806	99,870	199,312	245,197
Salaries and wages	115,582	103,728	109,566	219,346	129,258
Taxes paid	89,953	139,797	122,103	211,215	222,812
Travel	53,945	73,095	74,806	105,037	206,122
Utilities	145,183	199,119	320,180	429,427	581,156
Other business expenses	1,206,370	1,669,365	2,206,131	2,728,782	3,685,076
Net income less deficit [1,2]	**2,367,665**	**2,470,162**	**2,656,632**	**3,223,125**	**3,694,665**
Net income [1,2]	2,629,448	2,940,526	3,457,190	4,382,503	5,485,379
Deficit [2]	261,783	470,364	800,558	1,159,378	1,790,714
Returns with Schedule C-EZ:					
Number of returns	23,418	36,026	126,124	193,612	169,286
Business receipts	223,733	197,099	502,216	595,387	731,185
Business deductions	39,465	39,656	164,642	198,272	224,661
Net income	184,268	157,444	337,574	397,116	506,525

[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of $5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.
[2] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.
[3] Total business deductions will not be equal to the total as items with an estimate based on a small number of sample returns have been removed.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2017, November 2019.

averaging around 50 percent per year, with smaller gains in total business receipts over this same period, averaging just over 25 percent (Figure B). However, the 2017 average business receipts was up from the 2016 level of $19,676. For transportation and warehousing more broadly, 88.4 percent of the returns in the sector had business receipts of $100,000 or less; these returns accounted for 55.8 percent of total profits (Figure B1). Similarly, both the administrative and support and waste management services and the construction sectors had a relatively large percentage of profits accounted for by returns with business receipts of less than $100,000. In the administrative and support and waste management services sector, 94.7 percent of returns had business receipts less than $100,000; these returns accounted for 64.8 percent of the sector's total profits. The construction sector had 82.2 percent of such returns, accounting for 47 percent of its total profits. The finance and insurance sector and the wholesale trade and retail trade sectors had much lower percentages of profits accounted for by returns with business receipts of $100,000 or less. The professional, scientific, and technical services sector had the largest number of returns with business receipts less than $100,000, increasing 1.2 percent to 3.1 million returns. Overall, returns with business receipts of

Figure B1

Nonfarm Sole Proprietorships: Percentage of Industry's Total Returns and Total Net Income for Returns with Business Receipts Equal to or less than $100,000, by Selected Industry, Tax Year 2017



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

$100,000 or less comprised 89.7 percent of all sole proprietor returns but earned just 37.8 percent of the profits.

For all nonfarm sole proprietorship industries, total business receipts (the sum of "income from sales and operations" and "other business income") increased 7.7 percent, from $1,422.2 billion to $1,531.3 billion (Figure A).[2] The transportation and warehousing sector showed the largest percentage increase in business receipts, increasing by 14.7 percent to $118.6 billion for Tax Year 2017. The real estate and rental leasing sector experienced the second largest percentage increase in business receipts, jumping by 13 percent to $93.4 billion. Construction, the largest sector by receipts, experienced the largest dollar increase in receipts, which rose by $23.5 billion or 9.7 percent to a total of $265.5 billion. In constant dollar terms, total business receipts for nonfarm sole proprietorships increased 5.7 percent to $1,420.6 billion (Figure C)[3] for the year, 4.4 percent higher than the previous peak level of $1,360.6 billion in Tax Year 2007.

Deductions

Total business deductions ("cost of sales and operations" plus business expenses, including expenses for home offices) in current dollars increased 8.4 percent, from $1,094.9 billion in Tax

[2] Statistics for "business receipts, total" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately as "other business income." However, business receipts exclude incidental investment income received through the business. Examples of such incidental investment income are interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, in combination with nonbusiness related investment income, as part of their total income on their individual income tax returns.

[3] Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business.* Indices used for this article were:

Year	Indices	Year	Indices	Year	Indices
1988	59.059	2000	78.078	2012	100
1989	61.374	2001	79.79	2013	101.755
1990	63.671	2002	81.052	2014	103.638
1991	65.825	2003	82.557	2015	104.717
1992	67.325	2004	84.78	2016	105.801
1993	68.92	2005	87.421	2017	107.794
1994	70.392	2006	90.066		
1995	71.868	2007	92.486		
1996	73.183	2008	94.285		
1997	74.445	2009	95.004		
1998	75.283	2010	96.111		
1999	76.37	2011	98.118		

Figure C
Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2017

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage change		Amount	Percentage change		Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,084.2	[3]	545.7	880.4	[3]	126.3	203.8	[3]
1989	692.8	1,075.9	-0.8	560.2	870.0	-1.2	132.7	206.1	1.1
1990	730.6	1,094.2	1.7	589.2	882.4	1.4	141.4	211.8	2.8
1991	712.6	1,032.8	-5.6	571.2	827.9	-6.2	141.5	205.1	-3.2
1992	737.1	1,044.5	1.1	583.1	826.3	-0.2	154.0	218.2	6.4
1993	757.2	1,048.1	0.3	600.8	831.5	0.6	156.5	216.6	-0.8
1994	790.6	1,071.5	2.2	623.8	845.5	1.7	166.8	226.1	4.4
1995	807.4	1,071.9	[4]	638.1	847.2	0.2	169.3	224.7	-0.6
1996	843.2	1,099.4	2.6	666.5	868.9	2.6	176.8	230.5	2.6
1997	870.4	1,115.7	1.5	683.9	876.6	0.9	186.6	239.3	3.8
1998	918.3	1,164.4	4.4	716.2	908.1	3.6	202.3	256.5	7.2
1999	969.3	1,210.7	4.0	761.4	951.0	4.7	207.9	259.7	1.3
2000	1,021.0	1,246.8	3.0	806.4	984.8	3.5	214.7	262.2	1.0
2001	1,016.8	1,214.1	-2.6	799.6	954.7	-3.0	217.4	259.6	-1.0
2002	1,029.7	1,210.8	-0.3	808.9	951.2	-0.4	221.1	260.0	0.2
2003	1,050.2	1,210.8	[4]	820.2	945.6	-0.6	230.3	265.5	2.1
2004	1,139.5	1,278.6	5.6	892.4	1,001.3	5.9	247.6	277.8	4.6
2005	1,222.9	1,329.4	4.0	953.4	1,036.4	3.5	269.9	293.4	5.6
2006	1,278.4	1,348.3	1.4	1,001.1	1,055.9	1.9	278.0	293.2	-0.1
2007	1,324.4	1,360.6	0.9	1,044.3	1,072.9	1.6	280.6	288.2	-1.7
2008	1,317.4	1,327.5	-2.4	1,053.7	1,061.7	-1.0	264.5	266.5	-7.5
2009	1,178.4	1,178.4	-11.2	934.5	934.5	-12.0	244.8	244.8	-8.1
2010	1,195.5	1,181.1	0.2	929.0	917.8	-1.8	267.7	264.5	8.0
2011	1,265.9	1,225.4	3.7	984.2	952.7	3.8	282.6	273.6	3.4
2012	1,301.6	1,237.1	1.0	997.6	948.1	-0.5	304.9	289.8	5.9
2013	1,341.6	1,254.8	1.4	1,040.4	973.1	2.6	302.3	282.7	-2.4
2014	1,393.9	1,280.8	2.1	1,078.5	991.0	1.8	317.1	291.3	3.0
2015	1,443.6	1,312.4	2.5	1,112.8	1,011.7	2.1	331.8	301.7	3.5
2016	1,422.2	1,276.1	-2.8	1,094.9	982.5	-2.9	328.2	294.5	-2.4
2017	1,531.3	1,420.6	5.7	1,186.5	1,100.7	6.4	346.2	321.2	3.5

[1] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years. However, these losses (after subtraction) and any carryover are reflected in net income less deficit. Therefore, total business receipts minus total business deductions may not always equal net income less deficit.
[2] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2012 = 100.
[3] Not calculated.
[4] Less than 0.05 percent.
NOTE: Percentages were calculated before rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Year 2016 to $1,186.5 billion in Tax Year 2017 (Figure A).[4, 5] In constant dollars, total business deductions increased 6.4 percent in 2017 (Figure C).

Deductions for the construction sector, the largest sector in terms of total business deductions, increased 10 percent, from $201.5 billion in 2016 to $221.7 billion in 2017. The transportation and warehousing sector had the largest percentage increase of total business deductions, increasing 15.6 percent to $102 billion. All sectors showed an increase in total business deductions for Tax Year 2017.

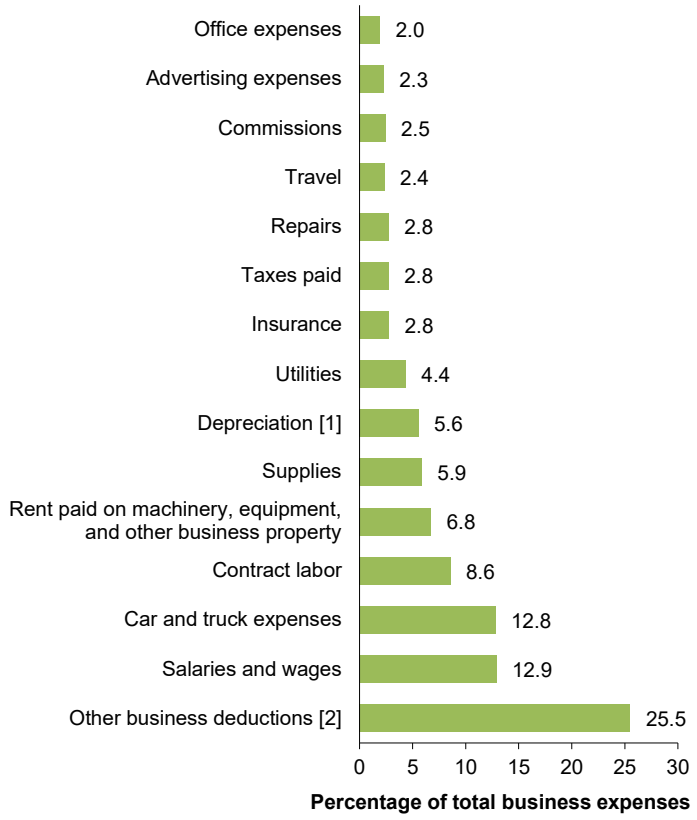
The cost of sales and operations, which represented 36.5 percent of total Tax Year 2017 business deductions ($432.5 billion), increased 5.3 percent from Tax Year 2016 (Table 2). Total business "expenses" (total business deductions minus the cost of sales and operations) were $754 billion for 2017, a 10.2-percent increase from the previous tax year. The main components of total business expenses are highlighted in Figure D. The two largest components were salaries and wages, accounting for $97.3 billion (12.9 percent), and car and truck expenses, accounting for $96.6 billion (12.8 percent).

[4] Sole proprietors report personal, i.e., nonbusiness income and expense items apart from business income or loss, which is reported on Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on Form 1040, *U.S. Individual Income Tax Return.* Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

[5] Business deductions include the home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home,* and the deductible portion brought forward to Schedule C. In some cases, these expenses were limited. Starting in Tax Year 2013, sole proprietors could also use a simplified method to determine these costs by reporting on Schedule C square footage (up to 300 square feet) used for the home office. The taxpayer could then take $5 per square foot as a business expense. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and "other" expenses on Schedule C.

Figure D

Components of Nonfarm Sole Proprietorship Business Expenses as a Percentage of Total Business Expenses, Tax Year 2017



[1] Depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*, is included in "home office business deductions" and excluded from "depreciation" shown above. See footnote [2] below.
[2] Includes depletion; employee benefit programs; total interest; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business expenses. Other business deductions also includes all Schedule C-EZ, *Net Profit from Business*, deductions ($5.0 billion).
NOTES: Total business expenses equals all business deductions minus cost of sales and operations. Percents are based on estimated total business expenses of $754 billion. Detail may not add to 100 percent because of rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Historically, constant dollar depreciation increased almost every year from 1993 through 2003.[6] Between Tax Years 2004 and 2009, constant dollar depreciation dropped significantly, from $48.1 billion to $34.5 billion. In Tax Year 2012, it dropped to $32.5 billion, but subsequently climbed back to $39 billion by 2017 (Figure E). Increases in Tax Years 2003 and 2008 coincided with legislative changes to section 179 of the Internal Revenue Code that substantially increased the amount of certain investment property that could be expensed in a given year rather than depreciated over time. Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction vaulted from $24,000 in 2002 to $100,000 in 2003. This change led to a constant dollar depreciation increase of 11.7 percent for 2003, which was the highest growth in depreciation of any year between Tax Years 1988 and 2017. But, the initial jump in depreciation was followed by trends of decreased depreciation, which is consistent with deductions being accelerated into the year of expensing.

Constant dollar declines of depreciation were reported for Tax Years 2005, 2006, and 2007. This downward trend was particularly pronounced in 2005, as constant dollar depreciation fell by 11.7 percent, followed by decreases of 3.2 percent in 2006 and 1.0 percent in 2007. During this same 3-year period, section 179 limits gradually increased for inflation, finally rising to $125,000 in 2007.[7] In 2008, the section 179 limit was doubled to $250,000 and there was a 2.5-percent increase in constant dollar depreciation. The $250,000 limit remained for Tax Year 2009 and depreciation dropped 17.3 percent, which was the largest decrease since at least 1988. In Tax Year 2010, the section 179 limit was again doubled to $500,000, but constant dollar depreciation increased by only 0.4 percent, from $34.5 billion to $34.7 billion.

The limit was increased as part of the stimulus packages created in response to the Great Recession.[8] The section 179 limit has remained $500,000 for Tax Years 2011 through 2017. For 2011, constant dollar depreciation dropped by 0.7 percent; in 2012 it dropped another 5.6 percent to $32.5 billion, the lowest level over the 26 years of this study. In 2017, constant dollar depreciation rose by 13.3 percent and is currently $39 billion. This represents the highest percent of real growth in depreciation for all years included in this study.

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing Schedule C-EZ, *Net Profit From Business,* a simplified version of Schedule C, *Profit or Loss From Business.* (Schedules C and C-EZ are the sources of nonfarm sole proprietorship statistics.) For Tax Year 2017, taxpayers could use Schedule C-EZ if they: had business expenses of $5,000 or less; used the cash accounting method; had no inventories; did

[6] Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from $10,000 to $17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline in 1995, may be attributed, in part, to this provision of OBRA93. Following the enactment of this provision, the 179 deduction for all individuals (not just sole proprietors) filing Form 4562, *Depreciation and Amortization,* increased 32.4 percent to $13.5 billion for 1993.

[7] Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of a section 179 deduction increased from $24,000 for 2002 to $100,000 for 2003 to $102,000 for 2004, and to $105,000 and $108,000 for 2005 and 2006, respectively. This was further expanded to $125,000 for 2007 by the Small Business and Work Opportunity Tax Act of 2007 (PL 110-28). The Jobs Creation and Worker Assistance Act of 2002 introduced 30-percent bonus depreciation, and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50 percent, for property placed in service by January 1, 2005. While bonus depreciation was available to sole proprietors, it was generally not as advantageous as immediate expensing and, therefore, likely had less effect on their depreciation deductions.

[8] For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under section 179 to $250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed Form 4562, *Depreciation and Amortization,* the section 179 property deducted as an expense increased by 5.1 percent to $49.8 billion for 2008. For 2009, when the maximum 179 deduction remained at $250,000, the amount deducted for all returns decreased by 17.2 percent to $41.3 billion. The amount deducted as section 179 property on returns that had a Schedule C dropped 19.6 percent to $16.2 billion between 2008 and 2009. For 2010, the amount taxpayers could deduct as section 179 property increased to $500,000. This was in accordance with the Small Business Jobs and Credit Act of 2010. The amount deducted by returns with a Schedule C increased to $18.8 billion, representing a 15.6-percent increase from 2009. For 2010, the amount deducted on all individual returns increased to $49.6 billion, a 20.3-percent increase from 2009. By 2017, this had increased to $67.6 billion. These numbers do not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the Schedule E, *Supplemental Income and Loss,* the Schedule F, *Profit or Loss From Farming,* and the Form 4835, *Farm Rental Income and Expenses.*

Figure E
Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2017

[Money amounts are in billions of dollars]

Tax year	Current dollars [1]			Constant dollars [1]			Percentage change in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	234.7	31.0	42.1	[3]	[3]	[3]
1989	152.4	19.7	24.5	236.7	30.6	38.0	0.8	-1.2	-9.6
1990	161.7	20.2	23.7	242.2	30.3	35.5	2.3	-1.1	-6.7
1991	162.4	20.9	23.1	235.4	30.3	33.5	-2.8	0.1	-5.7
1992	173.5	19.5	23.3	245.9	27.6	33.0	4.5	-8.8	-1.4
1993	177.0	20.5	25.0	245.0	28.4	34.6	-0.4	2.7	4.8
1994	187.8	21.0	26.2	254.5	28.5	35.5	3.9	0.3	2.6
1995	191.7	22.5	26.2	254.5	29.8	34.8	[4]	4.8	-1.9
1996	200.1	23.4	27.4	260.9	30.5	35.7	2.5	2.1	2.4
1997	210.5	23.8	28.6	269.8	30.5	36.7	3.4	0.2	2.8
1998	226.2	23.9	29.1	286.8	30.3	36.9	6.3	-0.7	0.7
1999	233.4	25.5	30.6	291.5	31.8	38.3	1.6	4.8	3.6
2000	245.2	30.5	32.2	299.5	37.3	39.3	2.7	17.2	2.7
2001	250.2	32.8	33.4	298.7	39.2	39.9	-0.3	5.1	1.5
2002	257.3	36.2	36.6	302.6	42.5	43.1	1.3	8.7	8.0
2003	269.1	38.8	41.8	310.2	44.7	48.1	2.5	5.1	11.7
2004	290.5	42.9	42.9	325.9	48.2	48.1	5.1	7.7	[4]
2005	314.8	44.8	39.1	342.2	48.7	42.5	5.0	1.2	-11.7
2006	326.8	48.7	39.0	344.6	51.4	41.1	0.7	5.5	-3.2
2007	335.1	54.5	39.6	344.3	56.0	40.7	-0.1	9.0	-1.0
2008	325.3	60.8	41.4	327.7	61.2	41.8	-4.8	9.3	2.5
2009	308.9	64.1	34.5	308.9	64.1	34.5	-5.8	4.7	-17.3
2010	323.2	55.5	35.1	319.3	54.8	34.7	3.4	-14.4	0.4
2011	337.0	54.3	35.6	326.2	52.6	34.5	2.2	-4.1	-0.7
2012	357.1	52.2	34.2	339.4	49.6	32.5	4.0	-5.7	-5.6
2013	357.4	55.1	35.4	334.3	51.6	33.1	-1.5	4.0	1.7
2014	374.5	57.5	36.6	344.2	52.8	33.6	2.9	2.4	1.5
2015	392.1	60.3	38.4	356.5	54.8	34.9	3.6	3.8	4.0
2016	389.1	60.9	38.4	349.2	54.7	34.5	-2.0	-0.2	-1.4
2017	415.8	69.5	42.1	385.7	64.5	39.0	4.9	12.0	7.5

[1] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*. The deflator represents the annual average of current-weighted prices, based on 2012 = 100.
[2] Excludes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*.
[3] Not calculated.
[4] Less than 0.05 percent.
NOTE: Percentage changes were calculated before rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

not report a loss from the business; had only one business as a sole proprietor; had no employees; were not required to file Form 4562, *Depreciation and Amortization,* for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2, based only on Schedule C returns, are slightly understated and do not sum to the total deductions in Figure C.

For Tax Year 2017, approximately 5.5 million taxpayers filed the Schedule C-EZ. The sectors with the highest percentage of Schedule C-EZ filers are the administrative and support sector (30.5 percent of total returns) and the health care and social assistance sector (27.4 percent of total returns). The sectors with the lowest rates of Schedule C-EZ filings are real estate and wholesale trade with 9.2 percent and 11.1 percent of returns, respectively (Figure F).[9]

For 2017, business receipts from Schedule C-EZ filers totaled $44.8 billion, or 2.9 percent of total business receipts reported. Business deductions reported on Schedule C-EZ returns accounted for only 0.4 percent of total business deductions for all industries, or $5.0 billion of the total $1,186.5 billion. Despite having the largest concentration of Schedule C-EZ filers, the receipts and deductions from Schedule C-EZ filers in the administrative and support services sector accounted for only 7.8 percent of that sector's total business receipts and 1.3 percent of that sector's total business deductions.

Profits and Losses

Total profits increased 5.5 percent, from $328.2 billion for Tax Year 2016 to $346.2 billion for Tax Year 2017. By industrial sector, changes to profits were mixed with 9 of the 12 sectors analyzed reporting increased sole proprietorship profits (net income less deficit). The professional, scientific, and technical

[9] Based on the NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation services sector. The waste management and remediation services portion makes up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

Figure F

All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sector, Tax Year 2017

[Number of returns is in thousands, money amounts are in millions of dollars]

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	**26,426.4**	**5,512.5**	**20.9**	**1,531,346.0**	**44,750.2**	**2.9**	**1,186,503.8**	**4,960.7**	**0.5**
Construction	2,832.3	464.8	16.4	265,543.3	4,843.1	1.8	221,693.8	445.7	0.2
Wholesale trade (merchant wholesalers)	333.5	37.0	11.1	49,975.8	329.7	0.7	45,107.9	35.5	0.1
Retail trade	2,434.0	348.0	14.3	180,827.7	1,953.0	1.1	170,509.6	279.0	0.2
Transportation and warehousing	2,354.3	381.1	16.2	118,597.6	2,057.5	1.7	101,989.4	433.7	0.5
Finance and insurance	660.2	77.4	11.7	83,787.5	957.1	1.1	60,966.6	86.8	0.2
Real estate and rental and leasing	1,351.7	124.5	9.2	93,374.3	1,413.7	1.5	60,493.0	183.6	0.3
Professional, scientific, and technical services	3,536.3	648.1	18.3	200,497.1	7,526.4	3.8	117,890.3	619.8	0.6
Administrative and support and waste management services	2,601.8	793.4	30.5	84,441.3	6,554.1	7.8	60,170.4	698.0	1.3
Health care and social assistance	2,131.2	583.5	27.4	122,472.8	5,895.1	4.8	75,368.4	480.5	0.7
Arts, entertainment, and recreation	1,696.1	419.4	24.7	49,364.0	1,943.9	3.9	37,947.4	323.7	1.0
Other services	3,429.9	828.6	24.2	113,123.0	6,812.4	6.0	83,512.2	858.8	1.1
All other sectors	3,065.2	806.7	26.3	169,341.7	4,464.2	2.6	150,854.9	515.7	0.4

[1] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.
NOTES: Certain smaller sole proprietorships could elect not to itemize business expenses by filing Schedule C-EZ, *Net Profit From Business*. See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ. Detail may not add to totals because of rounding. Percentages were calculated before rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sector, Tax Years 2016 and 2017

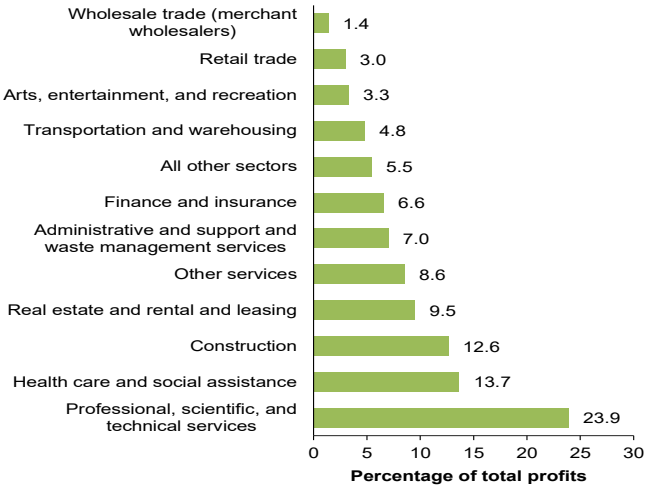
[Money amounts are in billions of dollars]

Selected industrial sector	Net income less deficit (profits)		
	2016	2017	Percentage change
	(1)	(2)	(3)
All nonfarm industries	**328.2**	**346.2**	**5.5**
Construction	40.7	43.8	7.5
Wholesale trade (merchant wholesalers)	4.5	4.9	7.5
Retail trade	10.6	10.4	-2.1
Transportation and warehousing	14.9	16.8	12.4
Finance and insurance	20.9	22.9	9.6
Real estate and rental and leasing	29.2	33.0	13.2
Professional, scientific, and technical services	77.7	82.8	6.6
Administrative and support and waste management services	21.2	24.4	14.7
Health care and social assistance	48.4	47.3	-2.4
Arts, entertainment, and recreation	11.3	11.5	1.4
Other services	30.6	29.6	-3.2
All other sectors	18.0	18.9	5.2

NOTES: Detail may not add to totals because of rounding. Percentage changes were calculated before rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Figure H

Nonfarm Sole Proprietorships: Selected Industrial Sector Profits as a Percentage of Total Profits, Tax Year 2017



NOTES: Percentages are based on estimated total profits of $346.2 billion. Detail may not add to 100 percent because of rounding. Profits is a designation for "net income less deficit," discussed elsewhere in this article.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

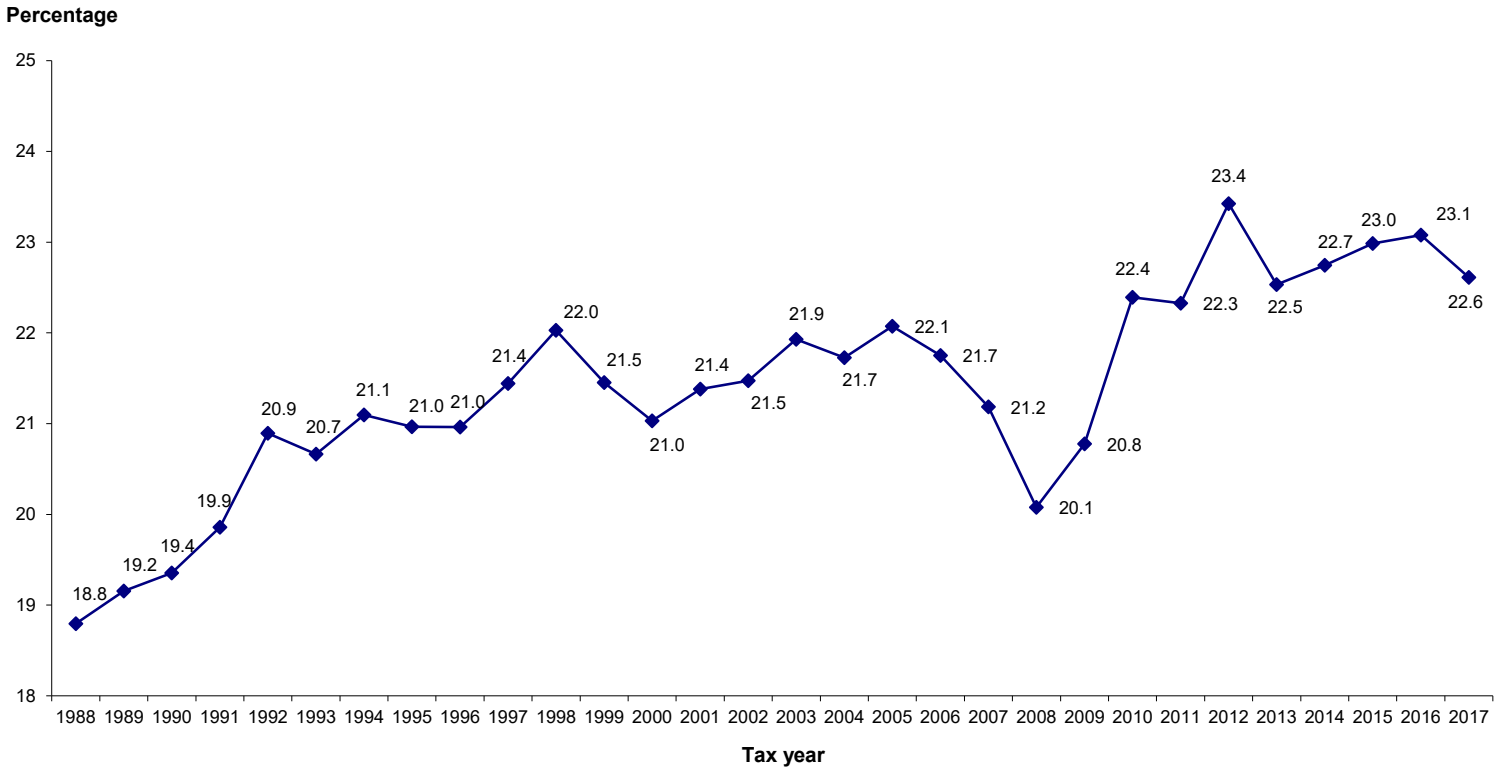
services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 23.9 percent ($82.8 billion), and the sector had a $5.1 billion (6.6-percent) increase in profits for 2017 compared to the previous year. The second largest sector by profits, health care and social assistance, reported a decrease in profits over last year, falling 2.4 percent to $47.3 billion. The largest percentage increase in profits was realized in the administrative and support and waste management sector, which jumped 14.7 percent for a gain of $3.1 billion. Figure C presents total profits for all industries (in both current and constant dollars) since 1988, while Figures G and H present profits by industrial sector for 2016 and 2017.[10]

In constant dollars, total profits rose by 3.5 percent for 2017. Figure I shows net income less deficits as a percentage of business receipts for 1988 through 2017. In general, this percentage has increased over time from a low of 18.8 percent for 1988, the exceptions being the periods leading up to the recession in the early 2000s and the Great Recession, starting in 2008. Since

[10] Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

Figure I

Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2017



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

2010, net income less deficit as a percentage of total business receipts has been between 22.3 (2011) and 23.4 percent (2012), dropping to 22.6 percent in 2017. Figure E presents net income and deficit separately for 1988 through 2017 in current and constant dollars. For 2017, net income (in constant dollars) increased by 4.9 percent and deficit (in constant dollars) increased by 12 percent.

Limited Liability Companies

Tax Year 2001 was the first year for which data became available on the number of limited liability companies (LLCs) among nonfarm sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single individual. In 2001, there were a little over 126,000 sole proprietorship returns that indicated status as an LLC or just 0.7 percent of total sole proprietorship returns (Figure J). In contrast, for Tax Year 2017, there were 2.1 million such sole proprietorships, which accounted for 7.8 percent of the total nonfarm sole proprietorship returns, a more than 16-fold increase in the number of returns since 2001. The share of total nonfarm sole proprietorship business receipts attributed to LLCs also rose during this period, from approximately 2.3 percent in 2001 to 29.3 percent in 2017 (Figure K). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs increased, from 1.0 percent in 2001 to 16.1 percent in 2017.

Summary

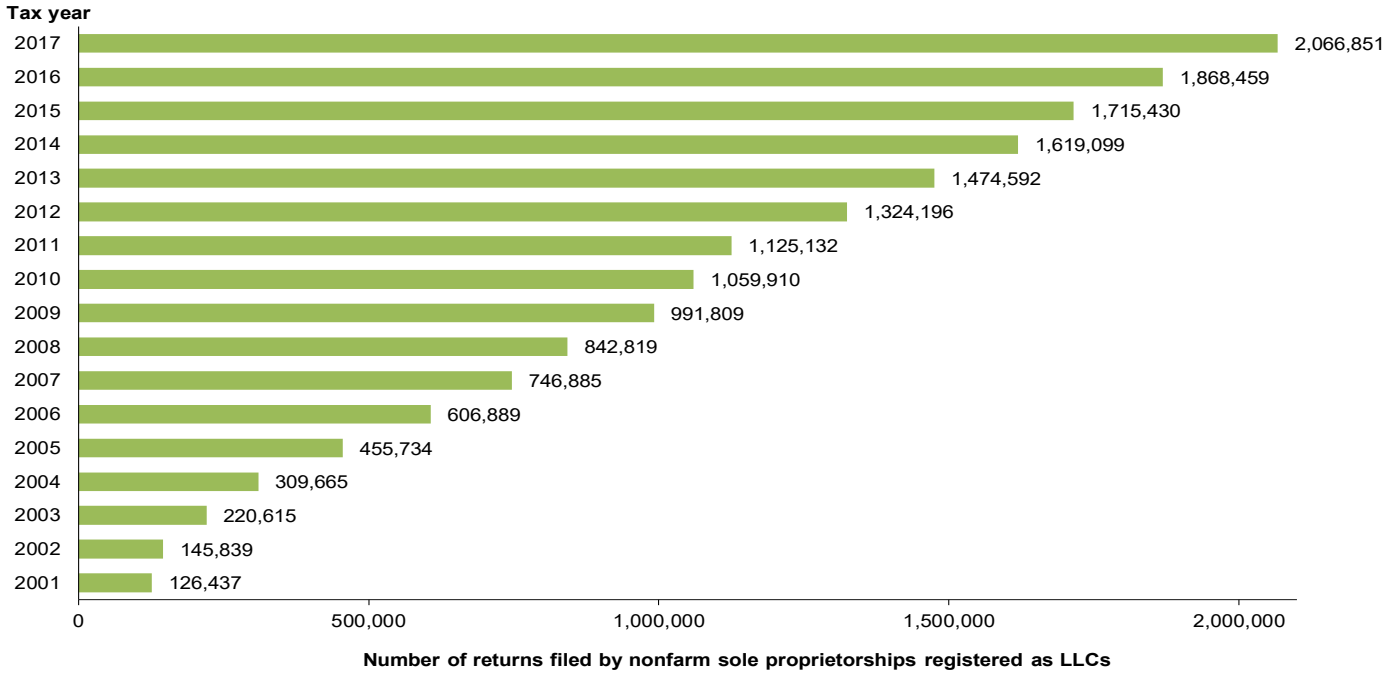
Profits for the 26.4 million returns with sole proprietorship activity for Tax Year 2017 increased by 5.5 percent from Tax Year 2016, to a level of $346.2 billion. In constant dollars, total nonfarm sole proprietorship profits for 2017 increased 3.5 percent. The professional, scientific, and technical services sector had the largest profits of any sector, at $82.8 billion, representing 23.9 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at $47.3 billion or 13.7 percent of total profits. Overall sole proprietorship business receipts increased 7.7 percent. The largest industrial sector, based on business receipts, was the construction sector, accounting for 17.3 percent of total business receipts (Figure L). The transportation and warehousing sector had the largest percentage increases in returns (18.6 percent) and receipts (14.7 percent).

Data Sources and Limitations

The 2017 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2017. Returns in the sample were stratified based on: (1) the presence

Figure J

Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2017



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Figure K

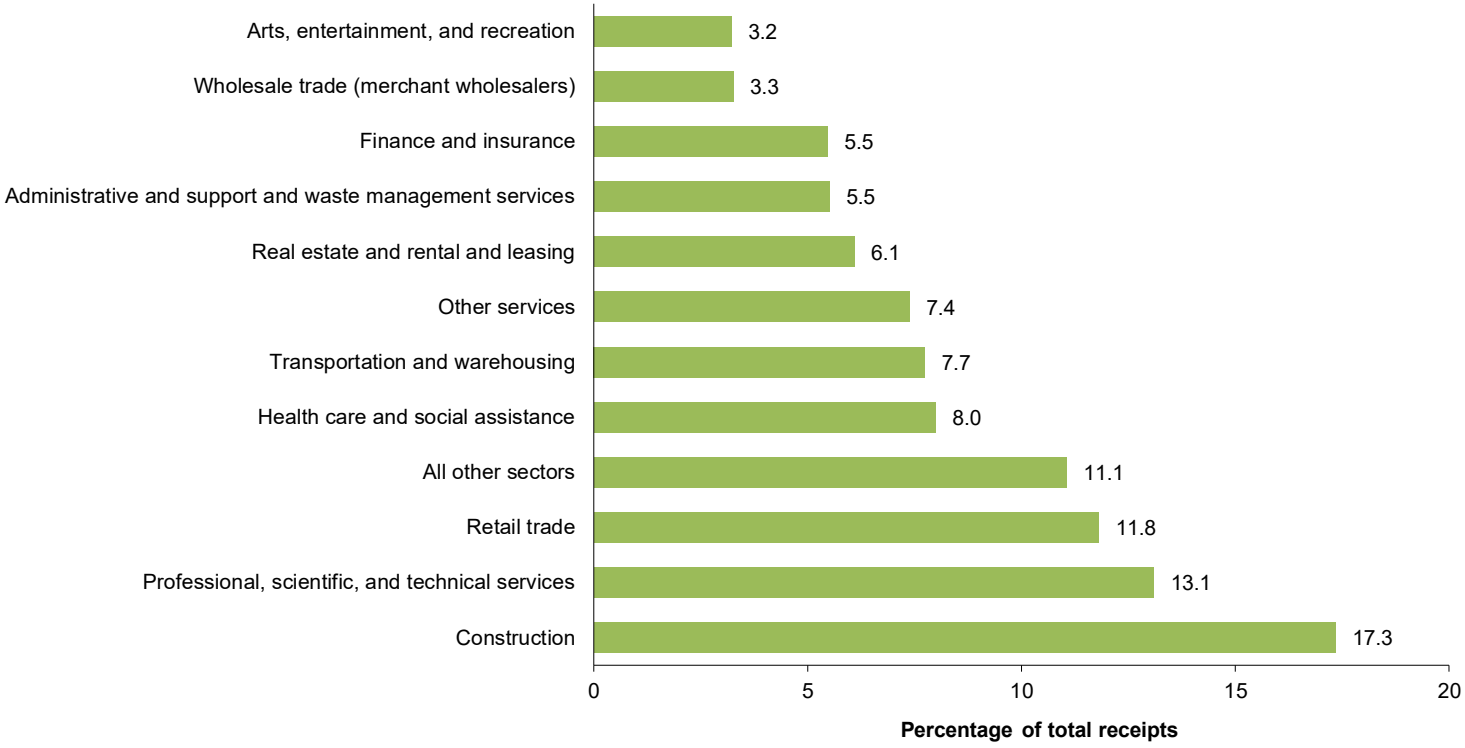
Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered as Limited Liability Companies (LLCs), Tax Years 2001–2017

[Money amounts are in thousands of dollars]

Tax Year	Number of returns			Total business receipts			Net income less deficit		
	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834,678	23,357,818	2.3	217,385,116	2,259,135	1.0
2002	18,925,517	145,839	0.8	1,029,691,760	39,239,656	3.8	221,113,286	3,378,774	1.5
2003	19,710,079	220,615	1.1	1,050,202,446	55,626,849	5.3	230,308,100	3,847,617	1.7
2004	20,590,691	309,665	1.5	1,139,523,760	82,850,651	7.3	247,567,189	6,743,666	2.7
2005	21,467,566	455,734	2.1	1,222,880,231	119,603,018	9.8	269,919,995	10,902,821	4.0
2006	22,074,953	606,889	2.7	1,278,359,791	151,746,232	11.9	278,032,643	14,270,523	5.1
2007	23,122,698	746,885	3.2	1,324,403,080	185,837,712	14.0	280,557,010	16,235,182	5.8
2008	22,614,483	842,819	3.7	1,317,443,005	205,646,039	15.6	264,508,362	18,215,151	6.9
2009	22,659,976	991,809	4.4	1,178,437,093	205,194,197	17.4	244,821,815	18,522,837	7.6
2010	23,003,656	1,059,910	4.6	1,195,538,629	220,116,934	18.4	267,699,702	23,915,511	8.9
2011	23,426,940	1,125,132	4.8	1,265,939,196	244,024,850	19.3	282,649,926	27,093,827	9.6
2012	23,553,850	1,324,196	5.6	1,301,569,749	291,350,534	22.4	304,895,911	35,841,019	11.8
2013	24,074,684	1,474,592	6.1	1,341,571,082	316,224,871	23.6	302,269,621	37,151,475	12.3
2014	24,631,831	1,619,099	6.6	1,393,884,201	342,093,644	24.5	317,058,087	43,427,440	13.7
2015	25,226,245	1,715,430	6.8	1,443,584,972	370,123,809	25.6	331,832,538	48,902,901	14.7
2016	25,525,915	1,868,459	7.3	1,422,204,586	399,904,053	28.1	328,209,453	51,214,709	15.6
2017	26,426,406	2,066,851	7.8	1,531,346,020	449,128,268	29.3	346,241,776	55,889,306	16.1

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Figure L
Nonfarm Sole Proprietorships: Selected Industrial Sector Business Receipts as a Percentage of Total Business Receipts, Tax Year 2017



NOTES: Percentages are based on estimated total business receipts of $1.5 trillion. Detail may not add to 100 percent because of rounding.
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship),* or Schedule C-EZ, *Net Profit From Business,* and Schedule F, *Farm Income and Expenses;* (2) the larger of positive income or negative income (i.e., "adjusted gross income" before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.1 percent to 100 percent. The 2017 nonfarm sole proprietorship data are based on a sample of 98,426 returns and a population of 26,788,623 returns.[11] The corresponding data for 2016 were based on a sample of 93,107 returns and a population of 25,904,575 returns.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure M presents estimated coefficients of variation for total business receipts, total business deductions, depreciation, net income, and deficit by selected industrial sector. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The SOI Sampling Methodology and Data Limitations section of the *SOI Bulletin,* available at http://www.irs.gov/pub/irs-soi/sampling.pdf, discusses the reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples.

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[11] The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended and tentative returns are not reflected in these statistics.

Figure M

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sector, Tax Year 2017

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All industries (000000-999999)	0.60	0.68	1.52	0.73	1.37
Construction (236100-238990)	2.06	2.19	4.16	2.38	5.57
Wholesale trade (423100-425120)	4.86	5.02	9.87	7.03	9.57
Retail trade (441110-454390)	2.50	2.49	4.99	3.66	4.18
Transportation and warehousing (481000-493100)	2.49	2.50	4.21	3.14	4.76
Finance and insurance (522100-525990)	2.50	2.56	8.71	3.78	7.05
Real estate and rental and leasing (531100-533110)	2.66	3.04	5.86	3.12	5.06
Professional, scientific, and technical services (541100-541990)	1.69	2.04	5.27	1.89	4.15
Administrative and support and waste management services (561110-562000)	2.86	3.29	7.27	2.93	5.89
Health care and social assistance (621111-624410)	1.91	2.06	4.96	2.36	5.87
Arts, entertainment, and recreation (711100-713900)	3.63	4.00	6.20	3.90	4.83
Other services (811110-813000)	2.57	2.90	5.93	2.58	4.93
All other sectors	2.26	2.29	3.42	2.93	3.36

[1] Excludes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home.*
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, November 2019.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2017

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	**26,426,406**	**1,531,346,020**	**43,341,569**	**10,880,684**	**40,184,934**	**9,673,380**	**139,153,684**	**346,241,776**
Agriculture, forestry, hunting, and fishing	**309,265**	**23,126,181**	**1,847,615**	**229,990**	**226,921**	**272,288**	**2,107,995**	**1,678,932**
Animal production (including breeding of cats and dogs)	37,830	1,333,374	189,476	3,485	26,330	31,883	131,660	-378,241
Forestry and logging (including forest nurseries, timber tracts)	48,388	5,689,939	610,393	117,435	22,183	57,122	479,962	389,199
Fishing, hunting, and trapping	69,583	2,909,584	362,561	38,736	59,804	46,379	93,486	350,768
Support activities for agriculture and forestry	153,464	13,193,285	685,185	70,334	118,604	136,905	1,402,886	1,317,206
Mining	**112,515**	**10,147,535**	**817,039**	**44,458**	**50,356**	**141,907**	**748,645**	**541,208**
Oil and gas extraction	88,907	5,982,576	447,422	11,378	35,593	110,834	314,130	203,394
Other mining	3,337	707,449	90,008	8,143	5,398	12,798	117,224	45,238
Support activities for mining	20,271	3,457,510	279,610	24,938	9,366	18,276	317,290	292,576
Utilities	**13,270**	**919,837**	**75,297**	**895**	**18,937**	**7,492**	**52,714**	**153,842**
Construction	**2,832,288**	**265,543,261**	**7,052,540**	**1,644,224**	**2,141,336**	**1,133,076**	**32,687,184**	**43,792,246**
Construction of buildings	569,112	72,327,828	1,527,014	366,788	396,447	354,315	8,860,682	9,115,796
Heavy and civil engineering construction	56,592	9,718,863	446,415	77,481	89,414	108,490	1,279,914	1,232,175
Specialty trade contractors	2,206,585	183,496,571	5,079,111	1,199,956	1,655,475	670,271	22,546,587	33,444,274
Manufacturing	**401,733**	**34,856,897**	**1,224,871**	**192,471**	**1,173,488**	**241,575**	**4,086,581**	**4,346,707**
Food manufacturing	56,558	6,483,663	191,076	21,447	270,141	48,068	651,396	479,698
Textile and textile product mills	9,429	633,891	21,694	**	**	* 4,662	* 77,342	16,119
Apparel	22,379	1,392,252	45,401	** 1,712	** 125,741	4,664	119,779	182,380
Leather and allied products	7,134	166,578	* 3,249	**	**	* 788	* 5,550	66,239
Wood products	35,030	3,763,571	189,555	18,623	53,360	31,706	442,481	323,647
Paper products	* 1,056	* 190,316	* 9,429	* 216	* 3,742	* 3,231	* 21,425	* 1,544
Printing and related support activities	27,039	1,852,591	60,165	38,057	101,561	15,239	195,659	234,104
Petroleum and coal products	2,909	301,873	* 18,442	* 495	* 400	* 704	* 11,441	59,105
Chemical manufacturing	16,945	1,147,904	39,988	12,402	14,486	2,291	127,095	195,903
Plastic and rubber products	3,427	721,332	18,610	* 2,528	23,032	* 2,591	112,780	51,227
Nonmetallic mineral products	10,276	829,469	29,816	* 8,273	* 5,467	11,029	79,631	130,122
Primary metal industries	3,576	508,750	10,411	* 591	* 21,158	* 4,345	* 67,040	29,791
Fabricated metal products	28,800	4,160,715	224,403	25,717	81,277	44,935	622,122	622,813
Machinery	31,516	2,054,771	70,822	12,734	71,245	4,442	330,363	312,796
Computer and electronic products	10,021	574,275	25,093	* 6,174	26,315	3,936	89,075	71,420
Electrical equipment, appliances, and components	10,510	1,142,079	20,671	* 1,118	53,300	7,888	185,729	161,934
Transportation equipment	18,995	1,512,675	18,795	16,192	48,124	10,111	246,740	156,975
Furniture and related products	24,857	2,423,684	35,798	14,288	130,208	9,578	276,883	559,478
Miscellaneous manufacturing	81,277	4,996,507	191,452	11,902	143,932	31,368	424,051	694,499
Wholesale trade (merchant wholesalers)	**333,500**	**49,975,820**	**679,195**	**205,711**	**817,872**	**381,264**	**2,766,581**	**4,888,502**
Durable goods, including machinery, wood, metals, etc.	156,343	22,003,303	325,430	115,243	433,993	103,336	995,517	2,302,933
Nondurable goods, including food, fiber, chemicals, etc.	113,565	21,359,662	307,502	67,489	326,158	91,852	1,479,129	1,305,781
Wholesale electronic markets and agents and brokers	63,592	6,612,856	46,263	22,979	57,722	186,076	291,936	1,279,788
Retail trade	**2,433,961**	**180,827,675**	**2,503,791**	**644,028**	**5,393,892**	**1,146,882**	**9,900,209**	**10,374,360**
Motor vehicle and parts dealers	144,004	38,893,899	376,271	102,722	603,657	247,901	1,503,000	1,303,340
Furniture and home furnishing stores	33,042	3,640,381	63,625	32,278	168,797	31,029	329,791	131,767
Electronic stores and household appliance stores	10,774	2,785,192	30,291	* 73,111	73,298	6,979	223,028	134,714
Building material and garden equipment and supplies dealers	29,585	6,498,911	137,336	15,294	99,577	35,481	631,619	489,679
Food and beverage stores	94,640	23,564,902	304,779	59,600	790,102	92,103	1,861,023	653,211
Health and personal care stores	138,123	8,457,345	69,102	30,238	289,807	53,082	589,005	750,428
Gasoline stations	11,030	16,562,541	213,459	25,111	192,840	92,142	776,007	225,725
Clothing and accessories stores	166,186	10,453,017	142,471	58,972	764,140	136,510	639,347	154,986
Sporting goods, hobby, book, and music stores	106,213	6,429,885	136,542	23,433	271,560	65,881	483,792	-58,697
General merchandise stores	26,031	2,587,349	26,091	6,685	134,990	35,256	166,907	120,651
Miscellaneous store retailers	597,582	30,837,440	462,959	104,486	1,510,838	201,715	1,988,861	3,567,330
Electronic shopping and mail-order houses	154,873	10,301,474	54,388	59,820	122,187	47,419	113,699	955,866
Nonstore retailers	921,880	19,815,340	486,476	52,277	372,100	101,384	594,129	1,945,362
Transportation and warehousing	**2,354,294**	**118,597,590**	**7,053,308**	**3,319,992**	**1,013,811**	**790,600**	**5,805,648**	**16,781,021**
Air and rail transportation	21,208	2,132,266	493,552	30,800	41,431	49,670	148,813	-191,460
Water transportation	4,659	862,074	149,390	8,846	5,770	32,837	136,627	-26,457

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	**19,434,121**	**1,313,869,632**	**26,665,119**	**8,262,782**	**30,764,928**	**5,439,860**	**110,413,075**	**415,788,805**
Agriculture, forestry, hunting, and fishing	**193,138**	**18,571,279**	**1,017,105**	**141,250**	**160,229**	**163,406**	**1,570,151**	**3,356,199**
Animal production (including breeding of cats and dogs)	10,682	935,096	47,117	**	* 4,358	14,321	115,474	185,718
Forestry and logging (including forest nurseries, timber tracts)	28,888	4,191,630	392,829	** 51,257	19,856	31,380	330,918	681,780
Fishing, hunting, and trapping	43,321	2,431,675	168,763	32,053	36,189	34,026	65,442	651,854
Support activities for agriculture and forestry	110,246	11,012,877	408,395	57,941	99,827	83,680	1,058,317	1,836,847
Mining	**74,947**	**7,301,976**	**360,653**	**19,497**	**21,882**	**35,326**	**424,562**	**2,221,589**
Oil and gas extraction	58,877	4,090,017	192,495	7,601	14,245	29,132	169,722	1,343,517
Other mining	1,852	409,478	16,654	* 3,687	* 1,083	1,092	65,120	100,832
Support activities for mining	14,218	2,802,480	151,505	8,210	6,554	5,101	189,720	777,240
Utilities	**11,053**	**891,156**	**39,653**	*** 203**	**18,093**	**3,968**	*** 43,677**	**220,342**
Construction	**2,370,139**	**236,370,542**	**5,347,613**	**1,353,976**	**1,729,161**	**813,439**	**27,853,407**	**48,710,739**
Construction of buildings	480,595	61,439,251	1,117,270	287,045	308,582	225,934	6,853,933	10,392,616
Heavy and civil engineering construction	39,709	8,410,731	338,438	66,493	64,607	68,388	1,045,523	1,617,304
Specialty trade contractors	1,849,836	166,520,559	3,891,905	1,000,437	1,355,972	519,116	19,953,951	36,700,819
Manufacturing	**266,059**	**29,377,227**	**755,051**	**132,526**	**858,736**	**155,928**	**3,164,394**	**5,923,249**
Food manufacturing	38,789	5,338,474	91,870	7,085	184,867	23,071	460,406	834,583
Textile and textile product mills	5,420	507,887	* 5,535	**	**	* 1,453	* 56,551	79,015
Apparel	11,964	1,037,359	25,746	** 934	** 88,784	** 1,747	50,767	292,988
Leather and allied products	6,018	156,047	* 1,462	**	**	**	* 288	73,427
Wood products	24,548	3,374,415	** 166,465	** 12,244	** 52,038	** 27,198	** 400,627	442,877
Paper products	* 1,044	* 52,221	**	**	**	**	**	* 8,287
Printing and related support activities	17,168	1,434,297	37,798	33,517	72,703	10,551	122,382	301,039
Petroleum and coal products	2,592	146,361	* 11,985	**	**	**	**	69,286
Chemical manufacturing	13,128	940,375	14,249	** 4,058	** 6,975	** 2,190	** 95,772	278,712
Plastic and rubber products	2,391	616,670	* 7,470	* 2,002	* 20,311	* 1,446	* 99,396	71,385
Nonmetallic mineral products	8,879	811,705	26,702	** 8,188	* 3,841	10,324	76,887	141,937
Primary metal industries	1,451	390,703	* 5,516	**	* 6,762	* 1,005	* 40,164	45,239
Fabricated metal products	20,981	3,874,015	165,271	23,980	72,561	35,052	566,052	724,669
Machinery	23,920	1,801,837	47,064	** 12,039	43,606	3,773	271,167	404,428
Computer and electronic products	4,129	480,627	12,227	**	* 25,134	* 830	* 46,976	166,789
Electrical equipment, appliances, and components	7,826	977,615	* 9,745	* 1,007	* 41,531	* 5,286	* 132,444	186,550
Transportation equipment	13,683	1,002,319	* 6,885	* 9,638	21,635	* 4,933	158,656	226,633
Furniture and related products	20,653	2,285,976	33,242	11,803	128,469	7,408	254,015	580,633
Miscellaneous manufacturing	41,474	4,148,325	85,817	6,032	89,517	19,661	331,843	994,770
Wholesale trade (merchant wholesalers)	**215,939**	**42,040,450**	**403,821**	**159,072**	**584,135**	**122,146**	**1,756,373**	**6,595,949**
Durable goods, including machinery, wood, metals, etc.	99,787	18,512,069	160,882	93,291	336,182	61,742	766,087	2,841,934
Nondurable goods, including food, fiber, chemicals, etc.	69,593	17,479,433	210,885	46,042	199,880	50,871	746,932	2,044,209
Wholesale electronic markets and agents and brokers	46,559	6,048,948	32,054	19,739	48,072	9,533	243,354	1,709,806
Retail trade	**1,301,028**	**143,421,859**	**1,275,637**	**351,044**	**3,473,113**	**567,291**	**7,052,670**	**19,947,188**
Motor vehicle and parts dealers	98,894	30,684,421	188,872	51,636	393,931	113,448	1,112,309	2,210,750
Furniture and home furnishing stores	15,724	2,205,794	41,589	1,961	97,052	25,656	211,603	396,549
Electronic stores and household appliance stores	7,272	2,111,006	* 14,053	* 49,113	58,240	4,833	120,823	153,644
Building material and garden equipment and supplies dealers	18,178	5,280,331	95,598	5,931	70,326	28,247	491,686	591,460
Food and beverage stores	60,748	19,032,351	196,148	25,639	545,699	52,979	1,383,869	1,328,738
Health and personal care stores	70,088	7,162,830	35,257	18,640	213,309	18,140	442,008	1,264,119
Gasoline stations	5,285	12,642,427	107,136	22,662	142,311	42,519	519,353	349,434
Clothing and accessories stores	73,402	7,769,249	84,932	33,554	512,731	23,002	389,487	1,196,135
Sporting goods, hobby, book, and music stores	51,353	4,676,790	55,218	7,892	147,861	35,053	323,560	615,225
General merchandise stores	15,214	2,134,345	17,389	6,076	103,229	29,936	123,209	281,127
Miscellaneous store retailers	366,229	25,139,470	211,670	76,567	934,465	112,310	1,449,806	5,566,680
Electronic shopping and mail-order houses	86,306	8,965,799	32,584	16,553	62,589	30,537	109,744	1,439,804
Nonstore retailers	432,336	15,617,046	195,191	34,822	191,371	50,630	375,213	4,553,522
Transportation and warehousing	**1,749,545**	**100,736,478**	**4,490,152**	**2,846,377**	**745,678**	**476,453**	**3,905,592**	**22,297,252**
Air and rail transportation	15,378	1,408,206	45,323	2,834	20,440	8,080	44,157	364,929
Water transportation	1,876	325,901	8,729	* 4,947	* 1,413	* 1,775	* 27,875	102,983

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Truck transportation	655,441	76,370,095	4,912,250	1,508,589	447,777	516,467	4,383,305	10,800,402
Taxi and limousine service	1,037,701	21,538,304	681,286	1,484,949	242,263	74,842	164,371	3,694,665
Other transit and ground transportation	238,363	4,957,601	192,330	146,647	** 38,544	24,090	242,736	661,119
Pipeline transportation	* 1,031	* 66,733	* 2,405	0	**	* 321	* 6,122	* 21,812
Scenic and sightseeing transportation	12,654	658,336	159,973	5,862	39,627	23,113	98,014	-94,976
Support activities for transportation (including motor vehicle towing)	69,136	5,085,539	338,855	27,958	93,524	41,387	352,940	734,734
Couriers and messengers	299,540	6,444,938	93,039	99,739	69,596	22,374	224,689	1,119,406
Warehousing and storage facilities	14,560	481,704	30,228	6,603	35,279	5,498	48,031	61,776
Information	**384,766**	**13,601,066**	**583,821**	**147,322**	**318,157**	**75,365**	**910,751**	**2,841,555**
Publishing industries (except internet)	54,762	1,685,801	29,176	5,347	16,389	6,154	165,050	464,522
Motion picture and sound recording	134,667	4,266,818	339,540	66,194	137,818	41,011	329,236	683,715
Broadcasting (except internet) and telecommunications and internet service providers	80,511	4,166,520	101,299	54,796	106,217	22,662	267,477	835,306
Data processing, internet publishing and broadcasting, and web search portals	114,825	3,481,926	113,806	20,985	57,733	5,539	148,989	858,012
Finance and insurance	**660,160**	**83,787,509**	**852,575**	**205,201**	**1,657,923**	**612,366**	**5,231,038**	**22,874,901**
Credit intermediation and related activities	36,016	3,008,193	36,985	23,046	73,834	94,245	189,970	507,950
Securities, commodity contracts, and other financial investments	194,142	47,100,269	307,936	72,781	515,759	313,242	2,004,970	9,387,145
Investment bankers and securities dealers	10,196	7,177,487	7,102	* 13,546	19,200	11,568	83,476	468,794
Securities brokers	18,391	6,082,783	52,840	13,782	29,690	7,529	109,564	1,026,656
Commodity contracts brokers and dealers	2,056	968,974	1,334	** 418	2,165	2,860	22,959	80,556
Securities and commodity exchanges	4,711	547,221	489	**	* 602	* 647	* 1,949	3,821
Other financial investment activities (investment advice)	158,787	32,323,804	246,172	45,035	464,102	290,639	1,787,023	7,807,319
Insurance agents, brokers, and related activities	430,002	33,679,046	507,654	109,375	1,068,331	204,879	3,036,098	12,979,805
Insurance agencies and brokerages	324,814	27,210,286	395,320	97,314	909,473	180,084	2,701,312	10,156,025
Other insurance related activities and other financial vehicles	97,805	6,347,202	112,053	** 12,061	157,919	23,756	323,652	2,771,937
Funds, trusts, and other financial vehicles	7,382	121,559	* 281	**	* 939	* 1,040	* 11,134	51,843
Real estate and rental and leasing	**1,351,705**	**93,374,289**	**3,470,669**	**381,781**	**1,365,396**	**1,048,792**	**3,260,163**	**33,016,641**
Real estate	1,302,051	88,013,639	1,981,472	315,457	1,251,163	924,903	2,922,244	32,971,822
Lessors of real estate (including miniwarehouses and self storage)	51,446	2,806,024	416,991	11,646	48,464	179,404	122,869	78,788
Offices of real estate agents, brokers, property managers, and appraisers	966,763	60,288,691	1,093,979	221,807	874,202	409,610	1,716,151	26,763,450
Other activities related to real estate	283,843	24,918,923	470,503	82,004	328,497	335,889	1,083,224	6,129,584
Rental and leasing services	49,152	5,323,004	1,489,164	66,324	114,233	123,889	337,918	19,569
Automotive equipment rental and leasing	15,193	1,217,647	396,274	23,519	34,907	24,375	46,792	-8,853
Consumer electronics and appliances rental	* 305	* 127,859	**	**	**	**	**	* 296
Formal wear and costume rental	0	0	0	0	0	0	0	0
Video tape and disc rental	* 309	* 71,992	** 17,431	** 60	** 16,999	** 1,433	** 23,031	* 623
Home health equipment rental	**	**	0	0	**	0	0	**
Recreational goods rental	** 2,316	** 83,911	* 17,247	0	** 8,833	* 106	**	** -20,508
All other consumer goods rental	6,560	623,928	121,644	** 22,544	15,707	5,816	** 63,017	47,091
General rental centers and other consumer goods rental	1,809	356,737	57,995	**	* 4,822	* 7,752	* 14,841	20,763
Commercial and industrial machinery and equipment rental and leasing	22,661	2,840,929	878,572	20,199	32,965	84,408	190,237	-19,842
Lessors of nonfinancial intangible assets (except copyrighted works)	502	37,646	* 33	0	0	0	0	25,249
Professional, scientific, and technical services	**3,536,343**	**200,497,058**	**3,664,167**	**880,771**	**4,854,339**	**864,367**	**17,430,142**	**82,794,912**
Legal services	372,447	43,621,622	347,290	190,020	1,911,724	205,206	5,018,214	18,272,573
Offices of certified public accountants	32,109	3,963,646	46,069	29,369	168,931	29,599	584,821	1,771,498
Other accounting services	348,086	10,422,122	229,062	59,616	267,813	37,195	1,269,338	4,123,158
Architectural, engineering, and related services	269,684	16,623,942	560,317	112,099	297,875	62,981	1,993,855	5,663,898
Architectural services	106,868	6,615,783	271,998	45,369	156,085	25,245	928,078	1,757,417
Engineering services	99,160	7,296,441	245,723	58,874	101,087	17,057	710,152	2,804,298
Drafting, building inspections, and geophysical surveying	48,237	1,790,962	17,967	* 6,050	14,124	14,625	222,677	750,236
Surveying and mapping (except geophysical) services	12,632	680,017	13,927	* 1,486	* 18,624	* 1,143	103,183	302,967
Testing laboratories	2,787	240,739	* 10,702	* 320	* 7,955	* 4,910	* 29,765	48,980

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Truck transportation	553,451	65,747,723	3,548,905	1,276,533	358,333	360,892	3,005,219	12,316,549
Taxi and limousine service	727,036	18,572,026	454,564	1,328,684	169,304	49,312	61,838	5,485,379
Other transit and ground transportation	166,666	4,163,023	124,160	111,408	** 26,687	9,559	177,449	1,178,661
Pipeline transportation	* 1,031	* 66,733	* 2,405	0	**	* 321	* 6,122	* 21,812
Scenic and sightseeing transportation	4,773	580,984	93,529	* 3,641	* 37,105	* 6,324	* 91,117	56,007
Support activities for transportation (including motor vehicle towing)	50,814	3,959,851	154,882	23,994	65,842	19,994	261,461	1,002,172
Couriers and messengers	217,607	5,511,477	41,633	89,338	41,721	16,347	199,358	1,669,174
Warehousing and storage facilities	10,913	400,554	16,022	4,999	24,833	3,848	30,995	99,588
Information	**245,353**	**11,277,976**	**284,455**	**80,903**	**218,560**	**37,427**	**533,745**	**4,496,949**
Publishing industries (except internet)	34,319	1,387,254	18,514	* 2,198	11,433	* 722	55,487	652,124
Motion picture and sound recording	84,206	3,657,617	191,104	45,489	79,770	26,463	182,659	1,500,237
Broadcasting (except internet) and telecommunications and internet service providers	53,378	3,417,526	35,547	27,443	97,241	6,643	202,268	1,076,784
Data processing, internet publishing and broadcasting, and web search portals	73,450	2,815,580	39,290	5,773	30,116	3,599	93,332	1,267,804
Finance and insurance	**464,398**	**61,878,458**	**635,096**	**169,029**	**1,415,330**	**305,464**	**4,438,992**	**25,576,884**
Credit intermediation and related activities	26,602	2,672,739	20,243	16,854	64,161	57,352	154,757	812,539
investments	123,174	29,419,239	195,812	61,365	405,483	86,690	1,582,069	10,921,007
Investment bankers and securities dealers	7,367	2,309,276	3,808	* 13,209	7,959	4,725	70,962	525,227
Securities brokers	12,496	3,308,678	41,881	13,759	28,258	3,447	103,108	1,093,890
Commodity contracts brokers and dealers	1,051	657,160	841	* 230	** 1,267	** 278	* 2,788	141,479
Securities and commodity exchanges	* 2,054	* 222,709	0	0	**	**	0	* 23,116
Other financial investment activities (investment advice)	100,206	22,921,416	149,282	34,166	368,000	78,239	1,405,212	9,137,295
Insurance agents, brokers, and related activities	314,622	29,786,480	419,041	90,809	945,686	161,422	2,702,166	13,843,338
Insurance agencies and brokerages	238,269	23,922,894	341,436	83,023	801,263	145,063	2,430,677	10,753,758
Other insurance related activities and other financial vehicles	72,362	5,763,322	** 77,605	7,787	** 144,423	** 16,359	271,489	3,017,301
Funds, trusts, and other financial vehicles	3,992	100,264	**	0	**	**	0	72,280
Real estate and rental and leasing	**926,857**	**81,720,269**	**1,723,658**	**306,180**	**1,047,848**	**432,748**	**2,420,097**	**37,692,276**
Real estate	898,702	78,300,131	1,190,971	265,981	981,033	383,590	2,207,007	37,020,618
Lessors of real estate (including miniwarehouses and self storage)	20,061	2,089,517	127,666	9,332	25,144	55,244	67,114	600,251
Offices of real estate agents, brokers, property managers, and appraisers	696,530	55,230,374	827,650	195,433	710,213	185,617	1,352,651	28,869,323
Other activities related to real estate	182,110	20,980,241	235,656	61,216	245,676	142,728	787,242	7,551,044
Rental and leasing services	27,701	3,382,752	** 532,687	40,200	66,815	49,159	213,089	645,614
Automotive equipment rental and leasing	7,847	436,981	122,359	* 3,779	12,043	8,835	* 16,546	135,491
Consumer electronics and appliances rental	* 10	**	**	**	**	**	**	**
Formal wear and costume rental	0	0	0	0	0	0	0	0
Video tape and disc rental	305	** 90,218	** 16,217	** 15	** 16,805	** 834	** 22,406	** 4,684
Home health equipment rental	0	0	0	0	0	0	0	0
Recreational goods rental	* 1,005	* 3,470	**	**	**	**	**	* 1,698
All other consumer goods rental	4,859	490,406	** 42,326	** 19,791	** 9,671	** 4,373	** 47,947	80,853
General rental centers and other consumer goods rental	1,595	297,297	* 34,897	**	* 3,217	* 3,982	* 7,619	31,803
Commercial and industrial machinery and equipment rental and leasing	12,080	2,064,379	316,889	** 16,615	25,078	31,134	118,572	391,086
Lessors of nonfinancial intangible assets (except copyrighted works)	454	37,385	**	0	0	0	0	26,044
Professional, scientific, and technical services	**2,604,195**	**184,377,238**	**2,295,489**	**620,311**	**3,912,129**	**579,602**	**14,729,332**	**91,411,944**
Legal services	303,739	41,886,148	285,616	164,800	1,774,011	159,991	4,575,842	19,186,774
Offices of certified public accountants	25,598	3,847,616	42,517	26,900	149,625	28,651	567,075	1,795,716
Other accounting services	266,291	9,147,463	160,509	41,403	182,240	29,673	898,444	4,642,776
Architectural, engineering, and related services	200,577	15,725,676	423,155	56,499	233,032	45,697	1,818,730	6,422,780
Architectural services	80,046	6,105,199	206,933	33,981	120,025	22,637	811,095	1,997,796
Engineering services	75,051	7,047,799	183,159	19,997	73,104	14,918	657,304	3,220,892
Drafting, building inspections, and geophysical surveying	32,695	1,653,995	9,596	* 715	14,090	2,089	217,461	847,102
Surveying and mapping (except geophysical) services	10,176	678,201	12,765	* 1,486	* 17,859	* 1,143	103,183	307,740
Testing laboratories	2,608	240,483	* 10,702	* 320	* 7,955	* 4,910	* 29,688	49,250

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Specialized design services	270,636	10,377,770	398,085	21,460	305,427	38,599	495,131	2,709,256
Computer systems design services	298,505	12,532,933	189,333	49,870	214,311	51,372	1,650,445	5,143,920
Other professional, scientific, and technical services	1,944,877	102,955,022	1,894,010	418,336	1,688,259	439,417	6,418,338	45,110,609
Management, scientific, and technical consulting services	1,001,258	55,870,449	855,981	197,754	700,536	240,283	2,821,929	29,145,965
Scientific research and development services	47,521	1,272,984	29,059	5,046	30,081	7,991	115,132	342,696
Advertising and related services	127,961	8,661,447	161,430	63,244	208,440	29,704	527,741	2,321,019
Market research and public opinion polling	41,509	1,153,212	18,240	5,658	24,799	* 269	123,083	392,695
Other miscellaneous services	726,628	35,996,930	829,301	146,635	724,404	161,171	2,830,453	12,908,234
Administrative and support and waste management services	**2,601,776**	**84,441,293**	**3,121,518**	**601,925**	**983,464**	**422,468**	**9,375,150**	**24,356,832**
Management of companies and enterprises	5,556	400,662	13,578	* 318	6,835	23,476	134,220	9,450
Administrative and support services	2,577,300	81,176,119	2,916,448	585,169	941,612	376,033	8,921,442	24,006,904
Waste management and remediation services	18,920	2,864,512	191,492	16,438	35,017	22,959	319,488	340,478
Educational services	**856,603**	**13,700,895**	**335,193**	**69,163**	**779,916**	**90,785**	**863,834**	**4,895,492**
Health care and social assistance	**2,131,198**	**122,472,813**	**2,298,654**	**581,455**	**5,452,887**	**674,002**	**18,607,249**	**47,308,254**
Ambulatory health care services	1,232,399	97,582,983	1,828,912	417,313	4,473,674	489,412	15,056,509	39,250,239
Offices of physicians (except mental health specialists)	187,133	30,519,906	483,044	93,931	1,144,043	80,700	4,128,336	14,218,658
Offices of physicians, mental health specialists	37,574	3,907,814	47,653	13,122	208,765	9,827	252,297	2,320,801
Offices of dentists	72,323	23,254,797	642,143	81,105	919,011	239,848	5,838,203	7,169,190
Offices of chiropractors	34,602	4,221,279	130,609	28,246	373,033	37,160	403,159	1,537,317
Offices of optometrists	19,224	3,935,009	71,524	11,007	252,340	22,942	729,661	1,133,719
Offices of mental health practitioners and social therapists	214,648	12,132,580	132,038	54,103	737,514	27,580	1,078,389	5,957,595
Offices of podiatrists	2,880	889,179	11,869	2,892	82,452	4,178	124,915	323,289
Outpatient care centers and other miscellaneous health practitioners	219,338	7,770,436	179,557	51,866	513,487	36,369	504,176	2,752,207
Medical and diagnostic laboratories	18,523	1,126,995	26,645	2,043	53,926	4,674	164,107	359,050
Home health care services	379,941	8,219,796	70,916	76,556	165,009	18,791	1,666,386	2,843,547
Other ambulatory health care services (including ambulance services, blood, and organ banks)	46,214	1,605,193	32,915	2,441	24,095	7,344	166,879	634,867
Hospitals	7,092	1,296,034	21,068	3,488	59,402	11,890	407,179	287,626
Nursing and residential care facilities	82,952	5,275,815	106,285	36,680	325,997	97,911	1,333,515	664,261
Social assistance	808,756	18,317,981	342,388	123,973	593,814	74,790	1,810,046	7,106,129
Arts, entertainment, and recreation	**1,696,089**	**49,363,976**	**1,877,677**	**352,957**	**2,026,336**	**248,857**	**2,638,277**	**11,482,848**
Performing arts, spectator sports, and related industries	1,481,440	35,095,491	1,280,510	205,855	1,044,271	145,052	1,328,185	10,678,709
Museums, historical sites, and similar institutions	5,741	331,375	* 5,415	* 221	* 9,658	* 346	* 26,806	37,426
Amusement, gambling, and recreation industries	208,908	13,937,111	591,752	146,882	972,407	103,459	1,283,286	766,712
Accommodation, food services, and drinking places	**552,800**	**69,123,452**	**2,529,807**	**443,428**	**4,288,751**	**868,797**	**12,995,827**	**3,326,766**
Accommodation	83,016	8,205,401	913,861	19,827	267,469	467,786	930,758	229,982
Travel accommodation (including hotels, motels, and bed and breakfast inns)	43,276	6,305,050	735,259	14,201	204,858	374,612	760,934	123,780
RV (recreational vehicle) parks and recreational camps	16,856	846,773	99,948	517	23,975	46,373	34,313	72,536
Rooming and boarding houses	22,884	1,053,579	78,655	5,109	38,636	46,801	135,512	33,667
Restaurants (full & limited service) and drinking places	469,784	60,918,051	1,615,946	423,601	4,021,282	401,011	12,065,069	3,096,784
Other services	**3,429,890**	**113,122,996**	**3,271,276**	**911,036**	**7,530,325**	**636,243**	**9,550,970**	**29,637,104**
Auto repair and maintenance	402,823	27,405,694	1,066,455	172,374	1,363,908	260,318	3,035,704	3,437,339
Automotive mechanical and electrical repair and maintenance	226,926	13,574,426	483,225	119,102	734,978	115,525	1,244,938	1,655,999
Automotive body shops	75,369	8,368,859	247,785	27,454	330,570	51,430	1,169,198	1,126,952
Other auto repair and maintenance (including oil change, lubrication, and car washes)	100,528	5,462,409	335,446	25,818	298,360	93,363	621,569	654,389
Miscellaneous repairs	389,750	17,027,391	585,143	129,064	370,935	84,757	1,706,485	3,500,157
Personal and laundry services	2,374,622	64,813,863	1,505,728	597,931	5,698,962	289,639	4,786,984	20,853,821
Religious, grantmaking, civic, professional and similar organizations	262,695	3,876,048	113,950	* 11,667	96,521	* 1,529	21,797	1,845,786
Unclassified establishments	**434,251**	**3,865,876**	**82,555**	**23,873**	**90,826**	**16,254**	**134,726**	**1,149,652**

Footnotes at end of table.

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Specialized design services	183,958	8,474,060	138,748	13,291	194,538	18,970	340,056	3,477,702
Computer systems design services	225,168	11,188,913	120,733	16,245	140,063	36,974	1,362,487	5,811,784
Other professional, scientific, and technical services	1,398,864	94,107,362	1,124,211	301,171	1,238,621	259,645	5,166,697	50,074,413
Management, scientific, and technical consulting services	710,058	52,085,892	499,766	126,838	454,602	124,554	2,243,138	31,767,918
Scientific research and development services	34,333	1,072,931	10,714	3,184	17,914	* 713	79,506	644,651
Advertising and related services	97,599	7,802,332	112,877	48,642	161,285	28,459	428,169	2,683,647
Market research and public opinion polling	32,410	1,067,268	9,059	4,736	20,296	* 266	104,898	425,076
Other miscellaneous services	524,464	32,078,939	491,795	117,770	584,524	105,653	2,310,986	14,553,120
Administrative and support and waste management services	**2,101,284**	**73,970,519**	**2,092,373**	**419,379**	**742,161**	**261,688**	**7,310,814**	**28,948,178**
Management of companies and enterprises	5,430	284,651	* 3,709	* 54	* 4,298	* 2,839	* 84,657	55,236
Administrative and support services	2,079,297	71,252,593	1,938,599	407,828	715,609	240,852	6,963,681	28,490,887
Waste management and remediation services	16,557	2,433,276	150,065	11,498	22,255	17,996	262,476	402,054
Educational services	**659,935**	**12,263,042**	**210,865**	**44,980**	**606,069**	**52,597**	**666,383**	**6,224,969**
Health care and social assistance	**1,729,472**	**112,320,746**	**1,772,892**	**414,834**	**4,698,459**	**511,823**	**15,908,261**	**51,167,003**
Ambulatory health care services	972,287	90,814,463	1,469,716	307,382	3,921,768	400,051	13,359,047	41,926,942
Offices of physicians (except mental health specialists)	155,506	28,817,209	368,909	81,177	1,022,138	68,021	3,669,971	14,697,992
Offices of physicians, mental health specialists	32,058	3,774,892	43,180	12,772	187,299	8,778	218,985	2,380,851
Offices of dentists	60,170	22,134,437	553,185	74,968	859,741	212,202	5,516,330	7,347,276
Offices of chiropractors	29,443	4,066,268	130,550	28,246	344,839	21,447	402,654	1,579,617
Offices of optometrists	16,700	3,576,955	68,901	10,749	227,892	22,406	647,034	1,140,002
Offices of mental health practitioners and social therapists	171,084	11,385,308	75,944	52,319	679,120	25,345	840,103	6,495,556
Offices of podiatrists	2,430	855,013	11,869	2,892	82,452	4,178	124,915	329,096
Outpatient care centers and other miscellaneous health practitioners	152,109	6,760,063	121,318	23,180	361,622	23,055	390,688	3,358,698
Medical and diagnostic laboratories	14,745	985,041	21,459	* 1,280	34,434	3,092	155,512	388,377
Home health care services	300,679	7,026,455	49,578	17,509	100,338	6,250	1,262,755	3,496,770
Other ambulatory health care services (including ambulance services, blood, and organ banks)	37,364	1,432,822	24,823	2,291	21,894	5,277	130,099	712,708
Hospitals	4,613	1,189,456	17,857	* 3,085	54,714	* 11,454	395,265	308,568
Nursing and residential care facilities	61,727	3,715,207	51,278	10,554	223,978	45,891	768,838	1,013,118
Social assistance	690,846	16,601,620	234,041	93,813	497,998	54,428	1,385,111	7,918,375
Arts, entertainment, and recreation	**1,143,659**	**40,373,591**	**799,481**	**233,650**	**1,321,711**	**115,738**	**1,474,527**	**16,184,132**
Performing arts, spectator sports, and related industries	1,003,516	30,207,441	580,527	** 125,980	** 673,014	** 65,265	** 710,702	14,413,714
Museums, historical sites, and similar institutions	* 4,685	* 321,356	* 1,984	**	**	**	**	* 52,492
Amusement, gambling, and recreation industries	135,458	9,844,794	216,971	107,670	648,698	50,473	763,826	1,717,926
Accommodation, food services, and drinking places	**344,134**	**53,652,171**	**1,211,074**	**336,102**	**3,108,131**	**408,888**	**9,238,027**	**6,845,857**
Accommodation	50,104	5,762,957	438,441	12,530	175,598	203,417	563,873	1,036,518
Travel accommodation (including hotels, motels, and bed and breakfast inns)	22,936	4,299,864	330,288	9,288	145,791	174,996	436,995	676,251
RV (recreational vehicle) parks and recreational camps	13,271	597,629	57,113	* 302	7,323	15,497	28,012	133,825
Rooming and boarding houses	13,897	865,463	51,041	* 2,940	22,484	12,923	* 98,866	226,442
Restaurants (full & limited service) and drinking places	294,030	47,889,215	772,633	323,572	2,932,533	205,471	8,674,154	5,809,339
Other services	**2,682,211**	**100,028,108**	**1,928,962**	**632,909**	**6,071,590**	**392,097**	**7,868,008**	**35,817,275**
Auto repair and maintenance	280,086	23,520,129	673,533	105,737	1,047,278	176,076	2,451,253	4,693,990
Automotive mechanical and electrical repair and maintenance	156,073	11,561,484	319,743	83,143	564,367	66,657	918,110	2,364,789
Automotive body shops	55,982	7,515,698	179,529	15,557	271,948	41,864	1,042,158	1,380,598
Other auto repair and maintenance (including oil change, lubrication, and car washes)	68,031	4,442,947	174,261	7,036	210,963	67,556	490,986	948,603
Miscellaneous repairs	293,119	15,044,661	343,335	98,508	294,603	65,235	1,467,591	4,338,279
Personal and laundry services	1,903,649	57,932,537	831,005	428,386	4,660,567	150,518	3,939,649	24,581,634
Religious, grantmaking, civic, professional and similar organizations	205,357	3,530,781	81,089	* 278	69,143	* 268	* 9,515	2,203,372
Unclassified establishments	**350,776**	**3,296,549**	**21,089**	*** 559**	**31,914**	*** 3,831**	*** 54,063**	**2,150,832**

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to prevent disclosure of taxpayer information.

[1] Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, totals shown may be slightly understated.

[2] Includes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home.*

[3] Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

[4] Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2017, September 2019.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	**26,426,406**	**309,265**	**37,830**	**48,388**	**69,583**	**153,464**
Business receipts, total [1,2]	**1,531,346,020**	**23,126,181**	**1,333,374**	**5,689,939**	**2,909,584**	**13,193,285**
Income from sales and operations [1]	1,510,780,389	22,812,903	1,268,201	5,643,663	2,837,112	13,063,927
Other business income (loss) [1]	20,565,631	313,278	65,173	46,276	72,472	129,358
Business deductions, total [1,2,3]	**1,186,503,818**	**21,485,527**	**1,712,869**	**5,302,998**	**2,559,637**	**11,910,023**
Cost of sales and operations, total	432,499,944	8,580,212	355,849	1,697,380	512,851	6,014,132
Inventory, beginning of year	41,617,846	471,416	66,717	192,283	28,476	183,939
Cost of labor	41,871,362	440,358	* 73,817	161,860	47,911	156,770
Purchases	254,601,987	6,294,096	117,143	1,001,278	369,105	4,806,571
Materials and supplies	64,559,685	429,499	54,792	29,393	41,582	303,733
Other costs	73,972,204	1,442,319	103,018	517,098	56,607	765,596
Inventory, end of year	44,123,139	497,476	59,639	204,531	30,830	202,477
Advertising expenses	17,470,293	133,101	21,848	6,743	34,806	69,705
Car and truck expenses	96,633,950	1,055,429	114,368	311,759	180,550	448,752
Commissions	18,589,086	133,744	26,701	73,621	2,864	30,558
Contract labor	64,840,825	1,069,618	22,237	552,984	123,527	370,870
Depletion	576,286	8,731	* 625	**	0	** 8,106
Depreciation	42,073,428	1,834,192	187,473	610,215	357,435	679,069
Employee benefit programs	3,107,407	16,829	1,540	3,235	* 609	11,446
Insurance	21,210,311	488,051	22,852	159,900	60,591	244,709
Legal and professional services	14,720,479	134,753	19,585	19,487	17,665	78,015
Meals and entertainment deduction	11,324,283	79,072	6,207	6,509	23,998	42,358
Mortgage interest	3,137,012	105,748	14,119	6,983	20,001	64,645
Other interest paid on business indebtedness	6,536,368	166,540	17,763	50,139	26,378	72,260
Office expenses	14,816,757	73,231	6,244	12,459	5,928	48,599
Pension and profit-sharing plans	1,189,728	3,930	* 22	* 843	**	** 3,065
Rent paid on machinery and equipment	10,880,684	229,990	3,485	117,435	38,736	70,334
Rent paid on other business property	40,184,934	226,921	26,330	22,183	59,804	118,604
Repairs	20,953,394	817,694	62,149	336,372	157,714	261,459
Supplies	44,468,656	668,243	60,721	88,989	180,595	337,939
Salaries and wages	97,282,322	1,667,636	57,842	318,102	45,575	1,246,117
Taxes paid	20,968,702	343,558	37,840	66,298	45,602	193,818
Travel	17,979,913	168,977	53,475	11,678	27,673	76,152
Utilities	33,170,088	313,841	48,938	55,454	49,303	160,147
Other business expenses	136,259,013	3,028,944	535,434	746,343	549,130	1,198,038
Home office business deductions, total	10,671,760	77,502	* 4,885	11,688	22,375	38,554
Net income less deficit [1,2]	**346,241,776**	**1,678,932**	**-378,241**	**389,199**	**350,768**	**1,317,206**
Net income [1,2]	415,788,805	3,356,199	185,718	681,780	651,854	1,836,847
Deficit [2]	69,547,029	1,677,266	563,959	292,580	301,085	519,642
Returns with Schedule C-EZ:						
Number of returns	5,512,479	55,392	* 3,021	* 3,611	11,456	37,305
Business receipts	44,750,160	409,178	* 55,703	* 22,151	82,700	248,624
Business deductions	4,960,699	59,041	* 4,338	* 8,345	15,929	30,429
Net income	39,789,461	350,137	* 51,365	* 13,806	66,772	218,195

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Mining				Utilities	Construction			
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings	Heavy and civil engineering construction	Specialty trade contractors
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns [1]	**112,515**	**88,907**	**3,337**	**20,271**	**13,270**	**2,832,288**	**569,112**	**56,592**	**2,206,585**
Business receipts, total [1,2]	**10,147,535**	**5,982,576**	**707,449**	**3,457,510**	**919,837**	**265,543,261**	**72,327,828**	**9,718,863**	**183,496,571**
Income from sales and operations [1]	9,753,103	5,637,564	695,931	3,419,608	921,122	262,886,933	71,551,350	8,576,563	182,759,020
Other business income (loss) [1]	394,433	345,012	11,518	37,902	-1,285	2,656,329	776,477	1,142,300	737,551
Business deductions, total [1,2,3]	**9,697,403**	**5,782,048**	**747,968**	**3,167,387**	**767,685**	**221,693,784**	**63,220,689**	**8,482,423**	**149,990,672**
Cost of sales and operations, total	2,385,960	1,410,643	271,267	704,049	101,531	105,809,743	38,836,808	4,694,057	62,278,878
Inventory, beginning of year	164,280	85,814	26,440	52,026	**	4,943,727	2,456,724	1,142,583	1,344,420
Cost of labor	192,354	35,368	61,356	95,629	**	20,225,141	6,452,921	672,293	13,099,927
Purchases	656,061	294,034	79,145	282,882	* 6,946	30,972,626	10,225,663	1,870,133	18,876,830
Materials and supplies	192,796	89,198	* 7,353	96,245	* 12,421	35,532,335	12,347,816	1,043,624	22,140,895
Other costs	1,355,317	1,009,832	122,690	222,796	58,625	19,283,305	10,129,967	1,095,350	8,057,988
Inventory, end of year	174,848	103,602	25,718	45,528	**	5,147,391	2,776,283	1,129,926	1,241,182
Advertising expenses	15,600	7,284	4,572	3,745	4,474	1,338,994	212,430	34,684	1,091,880
Car and truck expenses	613,701	139,118	4,239	470,344	165,121	17,086,868	3,183,296	396,276	13,507,296
Commissions	67,596	62,413	* 2,991	2,192	* 240	891,814	193,003	63,077	635,734
Contract labor	308,090	154,209	4,912	148,969	112,351	24,863,854	5,626,047	319,097	18,918,710
Depletion	423,498	401,902	9,643	11,953	* 579	10,557	* 5,115	* 1,909	3,533
Depreciation	814,411	446,794	90,008	277,609	75,126	6,902,108	1,460,231	446,197	4,995,680
Employee benefit programs	32,738	14,884	6,384	11,470	* 1,795	366,607	66,238	32,080	268,289
Insurance	141,523	65,133	14,306	62,083	14,502	4,645,323	974,006	185,543	3,485,774
Legal and professional services	145,866	119,695	9,729	16,442	13,628	1,315,347	407,278	101,246	806,823
Meals and entertainment deduction	46,013	25,859	386	19,768	8,616	1,110,258	218,681	34,010	857,566
Mortgage interest	12,836	9,672	* 1,348	1,816	* 2,750	328,323	129,005	57,572	141,746
Other interest paid on business indebtedness	129,072	101,161	11,450	16,460	4,742	804,753	225,310	50,918	528,524
Office expenses	48,699	29,874	2,034	16,792	2,827	1,252,225	271,282	45,941	935,001
Pension and profit-sharing plans	3,440	2,629	* 496	* 315	* 273	54,826	11,911	8,081	34,834
Rent paid on machinery and equipment	44,458	11,378	8,143	24,938	895	1,644,224	366,788	77,481	1,199,956
Rent paid on other business property	50,356	35,593	5,398	9,366	18,937	2,141,336	396,447	89,414	1,655,475
Repairs	194,880	88,083	51,557	55,239	42,238	2,521,366	418,354	165,694	1,937,318
Supplies	89,700	37,579	10,794	41,327	49,459	12,162,217	2,239,484	235,437	9,687,296
Salaries and wages	556,291	278,762	55,868	221,661	29,124	12,462,042	2,407,762	607,621	9,446,660
Taxes paid	186,650	136,568	17,154	32,929	5,285	2,631,126	538,156	127,026	1,965,944
Travel	102,825	69,373	1,741	31,710	3,913	1,360,341	262,218	65,411	1,032,712
Utilities	110,030	66,317	10,076	33,637	38,190	3,528,273	673,984	105,938	2,748,352
Other business expenses	3,138,126	2,052,769	153,471	931,887	64,224	14,921,964	3,810,150	521,323	10,590,490
Home office business deductions, total	18,448	4,688	**	** 13,761	* 6,007	1,093,561	197,396	9,089	887,076
Net income less deficit [1,2]	**541,208**	**203,394**	**45,238**	**292,576**	**153,842**	**43,792,246**	**9,115,796**	**1,232,175**	**33,444,274**
Net income [1,2]	2,221,589	1,343,517	100,832	777,240	220,342	48,710,739	10,392,616	1,617,304	36,700,819
Deficit [2]	1,680,380	1,140,123	55,594	484,664	66,499	4,918,493	1,276,820	385,128	3,256,545
Returns with Schedule C-EZ:									
Number of returns	21,010	16,413	**	** 4,597	1,671	464,762	98,491	6,017	360,255
Business receipts	46,324	33,752	**	** 12,572	7,891	4,843,074	1,056,843	59,940	3,726,291
Business deductions	16,597	9,669	**	** 6,929	858	445,733	89,306	* 7,301	349,126
Net income	29,726	24,083	**	** 5,643	7,033	4,397,341	967,537	52,639	3,377,164

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Manufacturing							
	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**401,733**	**56,558**	**9,429**	**22,379**	**7,134**	**35,030**	*** 1,056**	**27,039**
Business receipts, total [1,2]	**34,856,897**	**6,483,663**	**633,891**	**1,392,252**	**166,578**	**3,763,571**	*** 190,316**	**1,852,591**
Income from sales and operations [1]	34,512,780	6,408,593	**	** 1,953,235	165,531	3,756,865	* 186,618	1,808,408
Other business income (loss) [1]	344,117	75,069	**	** 72,908	* 1,048	6,707	* 3,698	44,183
Business deductions, total [1,2,3]	**30,616,008**	**6,008,312**	**617,772**	**1,209,872**	**100,339**	**3,444,131**	*** 191,860**	**1,620,527**
Cost of sales and operations, total	15,573,968	3,501,832	281,472	513,254	20,441	2,134,219	* 143,847	656,024
Inventory, beginning of year	2,327,605	597,845	* 42,761	105,522	* 21,703	238,065	* 10,578	54,286
Cost of labor	1,479,558	103,550	* 9,048	* 32,708	* 1,612	176,374	* 11,019	71,264
Purchases	9,716,609	2,806,680	246,358	408,897	* 12,348	1,181,477	* 80,609	294,151
Materials and supplies	3,010,573	345,753	* 11,559	39,866	* 2,993	610,703	* 2,511	251,434
Other costs	1,570,842	289,427	* 19,054	75,014	* 5,271	130,776	* 51,553	38,946
Inventory, end of year	2,531,218	641,424	* 47,309	148,752	* 23,485	203,177	* 12,423	54,057
Advertising expenses	358,102	72,423	8,981	48,817	* 2,056	5,641	* 70	14,862
Car and truck expenses	1,110,076	131,321	15,174	38,848	* 4,143	104,913	* 299	72,401
Commissions	199,866	15,976	* 1,656	7,405	* 305	26,801	**	** 4,287
Contract labor	900,937	95,453	* 7,097	65,193	* 191	75,279	* 296	11,598
Depletion	5,348	**	0	0	0	0	0	0
Depreciation	1,197,464	186,555	18,733	44,515	* 3,209	188,829	* 9,429	57,529
Employee benefit programs	104,763	20,670	**	** 1,989	**	5,642	* 909	7,191
Insurance	410,253	75,861	8,027	9,909	* 1,699	31,094	* 2,127	17,830
Legal and professional services	283,418	48,684	2,612	14,347	854	10,928	* 919	19,026
Meals and entertainment deduction	114,158	14,297	2,640	6,529	* 2,564	15,430	* 186	2,487
Mortgage interest	75,056	12,261	**	** 795	**	13,364	**	** 864
Other interest paid on business indebtedness	166,518	35,807	* 4,394	4,550	* 375	18,341	* 3,106	14,499
Office expenses	272,562	42,641	5,086	33,753	* 249	22,023	* 114	11,791
Pension and profit-sharing plans	17,854	1,572	**	** 320	0	1,280	**	** 1,057
Rent paid on machinery and equipment	192,471	21,447	**	** 1,712	**	18,623	* 216	38,057
Rent paid on other business property	1,173,488	270,141	* 26,770	** 98,971	**	53,360	* 3,742	101,561
Repairs	499,252	81,005	4,947	14,658	* 129	79,400	* 1,339	32,091
Supplies	1,210,884	76,695	3,642	34,700	* 1,741	65,164	* 604	118,646
Salaries and wages	2,607,023	547,846	* 68,294	87,071	* 3,938	266,106	* 10,407	124,395
Taxes paid	526,828	134,615	13,299	13,483	* 300	47,067	* 2,560	26,449
Travel	290,768	56,999	5,617	20,437	* 3,348	11,979	* 2,499	8,757
Utilities	740,585	131,719	24,620	40,524	6,966	67,256	* 1,095	65,335
Other business expenses	2,360,166	402,551	104,880	109,728	36,102	164,441	* 7,937	193,228
Home office business deductions, total	174,578	22,495	* 7,426	** 5,986	**	* 9,896	0	20,722
Net income less deficit [1,2]	**4,346,707**	**479,698**	**16,119**	**182,380**	**66,239**	**323,647**	*** -1,544**	**234,104**
Net income [1,2]	5,923,249	834,583	79,015	292,988	73,427	442,877	* 8,287	301,039
Deficit [2]	1,576,542	354,885	62,896	110,608	* 7,188	119,230	* 9,831	66,935
Returns with Schedule C-EZ:								
Number of returns	60,432	9,358	**	** 6,163	**	* 3,039	**	** 2,063
Business receipts	477,838	84,614	**	** 47,520	**	* 20,222	**	** 24,192
Business deductions	49,621	* 7,435	**	** 6,513	**	* 7,054	0	0
Net income	428,217	77,179	**	** 41,007	**	* 13,169	**	** 24,192

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Manufacturing—continued							
	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**2,909**	**16,945**	**3,427**	**10,276**	**3,576**	**28,800**	**31,516**	**10,021**
Business receipts, total [1,2]	**301,873**	**1,147,904**	**721,332**	**829,469**	**508,750**	**4,160,715**	**2,054,771**	**574,275**
Income from sales and operations [1]	301,460	1,130,876	715,262	809,574	496,583	4,150,304	2,046,090	573,977
Other business income (loss) [1]	* 413	17,028	* 6,071	* 19,896	* 12,168	10,411	8,680	* 298
Business deductions, total [1,2,3]	**242,718**	**951,905**	**669,957**	**699,349**	**481,791**	**3,537,902**	**1,741,975**	**502,856**
Cost of sales and operations, total	* 126,600	399,868	248,654	351,330	349,572	1,843,504	807,015	265,024
Inventory, beginning of year	**	** 37,292	9,221	57,579	* 21,122	214,921	82,873	30,705
Cost of labor	**	** 43,121	* 49,035	* 30,617	* 27,878	239,987	172,593	* 38,668
Purchases	* 13,537	223,072	66,126	130,547	* 214,139	1,035,715	479,736	* 200,962
Materials and supplies	* 106,725	61,630	114,478	42,832	* 92,579	357,707	106,545	12,994
Other costs	* 5,466	84,831	* 22,129	140,463	* 22,650	238,519	39,395	* 14,330
Inventory, end of year	**	** 49,207	* 12,335	50,708	* 28,796	243,344	74,128	32,636
Advertising expenses	* 1,067	34,899	* 1,561	8,408	* 1,158	21,625	5,620	22,750
Car and truck expenses	* 1,176	40,373	14,237	50,823	* 4,373	73,687	108,658	14,483
Commissions	* 701	* 29,714	* 2,354	* 7,048	**	** 16,340	10,153	* 6,181
Contract labor	* 12,832	46,825	87,551	* 30,156	**	** 65,067	49,987	* 7,884
Depletion	* 5,249	** 99	0	0	0	0	0	0
Depreciation	* 18,442	39,844	18,610	29,461	10,411	220,676	69,893	24,851
Employee benefit programs	**	** 4,275	* 1,272	* 6,010	* 237	13,804	8,405	* 1,151
Insurance	* 2,775	11,364	8,044	14,030	* 7,737	65,262	18,415	2,504
Legal and professional services	* 1,890	17,797	7,790	6,255	* 1,805	24,587	13,866	8,167
Meals and entertainment deduction	* 263	4,062	378	7,253	* 132	8,513	6,758	778
Mortgage interest	**	** 469	**	** 8,451	**	** 21,637	* 519	** 3,641
Other interest paid on business indebtedness	* 609	1,917	* 1,562	3,607	* 993	26,649	3,923	* 1,015
Office expenses	* 714	15,098	24,925	4,606	* 1,505	25,969	13,950	2,997
Pension and profit-sharing plans	**	** 1,085	**	** 423	* 101	6,284	* 353	** 2,096
Rent paid on machinery and equipment	* 495	12,402	* 2,528	* 8,273	* 591	25,717	12,734	* 6,174
Rent paid on other business property	* 400	14,486	23,032	* 5,467	* 21,158	81,277	71,245	26,315
Repairs	* 10,428	15,447	17,292	13,194	* 3,450	55,823	21,831	4,635
Supplies	* 31,057	35,163	80,103	6,944	* 3,274	197,575	154,536	11,062
Salaries and wages	* 10,294	85,120	63,745	49,014	* 39,162	382,135	157,770	50,407
Taxes paid	1,267	16,057	10,444	16,825	5,344	75,776	19,910	6,767
Travel	* 1,124	12,581	1,689	9,893	* 1,173	14,594	11,513	4,962
Utilities	* 1,501	13,886	24,494	18,881	7,468	70,563	41,355	12,207
Other business expenses	13,733	89,100	25,923	40,284	16,220	199,906	120,418	15,166
Home office business deductions, total	0	3,558	**	** 4,812	0	* 5,224	5,488	* 2,990
Net income less deficit [1,2]	**59,105**	**195,903**	**51,227**	**130,122**	**29,791**	**622,813**	**312,796**	**71,420**
Net income [1,2]	69,286	278,712	71,385	141,937	45,239	724,669	404,428	166,789
Deficit [2]	* 10,181	82,809	* 20,158	11,815	* 15,448	101,856	91,632	95,369
Returns with Schedule C-EZ:								
Number of returns	**	** 5,140	0	* 2,024	**	** 5,682	* 7,079	** 3,329
Business receipts	**	** 33,865	0	* 18,407	**	** 55,358	* 34,676	** 38,899
Business deductions	0	* 6,538	0	* 1,668	**	** 1,635	* 7,660	** 1,785
Net income	**	** 27,327	0	* 16,739	**	** 53,724	* 27,016	** 37,115

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Manufacturing—continued				Wholesale trade (merchant wholesalers)			
	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**10,510**	**18,995**	**24,857**	**81,277**	**333,500**	**156,343**	**113,565**	**63,592**
Business receipts, total [1,2]	**1,142,079**	**1,512,675**	**2,423,684**	**4,996,507**	**49,975,820**	**22,003,303**	**21,359,662**	**6,612,856**
Income from sales and operations [1]	1,139,996	1,504,203	2,414,953	4,950,253	49,753,216	21,920,956	21,222,090	6,610,170
Other business income (loss) [1]	* 2,083	8,473	* 8,731	46,253	222,605	82,347	137,572	2,685
Business deductions, total [1,2,3]	**980,144**	**1,362,975**	**1,864,725**	**4,386,898**	**45,107,900**	**19,715,457**	**20,060,850**	**5,331,592**
Cost of sales and operations, total	480,976	536,213	854,771	2,059,352	31,108,842	13,183,837	14,661,389	3,263,616
Inventory, beginning of year	* 78,362	132,177	142,131	450,462	3,599,510	2,268,963	1,152,002	178,545
Cost of labor	* 115,219	183,311	72,790	100,763	861,724	149,186	639,956	* 72,582
Purchases	152,682	287,576	430,287	1,451,710	25,981,340	10,938,276	12,183,450	2,859,615
Materials and supplies	* 95,700	57,546	324,466	372,550	2,060,698	1,190,497	757,461	112,741
Other costs	* 126,031	25,489	49,843	191,655	2,548,381	1,146,395	1,121,042	280,944
Inventory, end of year	87,019	149,885	164,747	507,788	3,942,811	2,509,480	1,192,521	240,811
Advertising expenses	11,896	12,575	11,584	72,109	398,838	192,810	143,403	62,625
Car and truck expenses	37,548	105,158	95,783	196,679	1,417,252	699,332	446,927	270,993
Commissions	* 24,673	* 1,367	12,747	32,158	736,713	369,905	126,635	240,173
Contract labor	70,815	72,706	135,047	66,961	544,251	274,993	166,567	102,692
Depletion	0	0	0	**	863	* 124	** 739	**
Depreciation	20,640	18,795	34,466	182,576	655,642	314,636	299,894	41,112
Employee benefit programs	* 4,592	6,214	6,542	15,861	57,034	28,228	24,512	4,294
Insurance	18,767	33,438	37,028	44,342	304,516	163,836	115,946	24,734
Legal and professional services	17,007	19,070	11,372	56,444	255,869	111,066	100,569	44,234
Meals and entertainment deduction	3,941	12,683	3,419	21,847	170,290	81,233	51,671	37,385
Mortgage interest	**	* 2,445	* 4,437	6,172	42,471	15,755	24,437	* 2,279
Other interest paid on business indebtedness	7,167	7,666	5,141	25,195	338,793	87,581	67,416	183,796
Office expenses	8,018	7,689	14,542	36,893	294,950	143,318	111,655	39,977
Pension and profit-sharing plans	**	* 71	* 302	2,911	27,842	11,091	12,317	4,434
Rent paid on machinery and equipment	* 1,118	16,192	14,288	11,902	205,711	115,243	67,489	22,979
Rent paid on other business property	53,300	48,124	130,208	143,932	817,872	433,993	326,158	57,722
Repairs	4,884	75,229	17,845	45,625	308,878	147,903	146,806	14,169
Supplies	34,472	87,827	61,900	205,781	833,845	399,844	354,029	79,972
Salaries and wages	70,509	63,430	204,093	323,288	1,904,857	846,330	839,173	219,354
Taxes paid	17,362	17,578	27,424	74,301	366,225	192,570	146,435	27,219
Travel	10,318	35,181	6,420	71,683	537,703	254,469	197,501	85,734
Utilities	19,676	40,790	41,712	110,537	584,551	281,046	223,409	80,096
Other business expenses	54,035	141,696	119,923	504,895	2,990,103	1,279,569	1,337,758	372,775
Home office business deductions, total	* 5,295	**	** 14,539	66,146	168,496	74,006	54,982	39,508
Net income less deficit [1,2]	**161,934**	**156,975**	**559,478**	**694,499**	**4,888,502**	**2,302,933**	**1,305,781**	**1,279,788**
Net income [1,2]	186,550	226,633	580,633	994,770	6,595,949	2,841,934	2,044,209	1,709,806
Deficit [2]	24,616	69,658	21,155	300,271	1,707,447	539,001	738,428	430,018
Returns with Schedule C-EZ:								
Number of returns	**	** 7,032	**	9,523	37,027	16,066	10,680	10,280
Business receipts	**	** 11,335	**	** 108,752	329,658	115,163	133,742	80,753
Business deductions	**	0	0	** 9,333	35,494	12,739	13,713	* 9,042
Net income	**	** 11,335	**	** 99,419	294,165	102,424	120,029	71,712

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Retail trade							
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**2,433,961**	**144,004**	**33,042**	**10,774**	**29,585**	**94,640**	**138,123**	**11,030**
Business receipts, total [1,2]	**180,827,675**	**38,893,899**	**3,640,381**	**2,785,192**	**6,498,911**	**23,564,902**	**8,457,345**	**16,562,541**
Income from sales and operations [1]	179,017,912	38,449,733	3,624,705	2,736,180	6,483,873	23,229,875	8,396,619	16,332,211
Other business income (loss) [1]	1,809,762	444,165	15,675	* 49,012	15,038	335,028	60,727	230,330
Business deductions, total [1,2,3]	**170,509,598**	**37,600,849**	**3,507,149**	**2,650,478**	**6,009,249**	**22,919,647**	**7,709,053**	**16,337,313**
Cost of sales and operations, total	112,010,438	30,210,822	2,002,474	1,864,386	4,252,217	16,292,722	4,667,662	13,810,911
Inventory, beginning of year	20,991,227	6,045,649	697,526	286,118	550,286	1,706,135	456,366	380,933
Cost of labor	1,925,916	437,859	** 145,145	**	208,879	156,168	55,818	83,705
Purchases	99,084,754	27,268,108	1,346,556	1,364,022	3,166,089	15,307,125	4,295,097	12,580,299
Materials and supplies	6,551,956	1,492,280	367,485	* 213,101	310,028	489,528	245,949	476,694
Other costs	5,701,104	1,355,249	** 234,253	**	587,453	470,161	65,666	663,326
Inventory, end of year	22,244,518	6,388,323	612,559	174,788	570,518	1,836,395	451,234	374,045
Advertising expenses	2,551,819	305,699	100,520	24,772	62,617	118,242	171,357	22,446
Car and truck expenses	5,504,840	571,156	144,179	48,971	139,463	273,610	232,688	43,088
Commissions	1,814,967	174,999	35,538	* 16,866	10,628	59,965	66,924	45,315
Contract labor	1,891,552	375,268	78,939	* 29,418	97,692	115,403	134,155	35,734
Depletion	3,500	* 592	0	0	**	** 113	**	* 162
Depreciation	2,406,605	372,647	56,617	30,291	136,689	304,361	63,134	213,455
Employee benefit programs	193,206	46,960	7,219	* 2,633	14,861	20,068	19,590	5,239
Insurance	1,246,482	254,820	49,513	26,607	70,531	162,060	58,769	75,754
Legal and professional services	1,105,530	138,286	18,163	4,903	22,548	81,939	57,924	30,584
Meals and entertainment deduction	596,130	53,917	9,864	9,828	26,226	26,206	29,600	1,422
Mortgage interest	331,787	40,877	** 17,448	**	6,596	34,021	3,753	57,484
Other interest paid on business indebtedness	815,095	207,024	16,142	4,418	28,884	58,081	49,329	34,658
Office expenses	1,284,544	123,003	24,434	12,854	32,988	62,309	135,950	11,581
Pension and profit-sharing plans	49,208	4,460	3,122	* 360	* 5,194	3,662	2,899	4,686
Rent paid on machinery and equipment	644,028	102,722	32,278	* 73,111	15,294	59,600	30,238	25,111
Rent paid on other business property	5,393,892	603,657	168,797	73,298	99,577	790,102	289,807	192,840
Repairs	1,223,325	267,547	24,799	7,394	50,986	208,389	31,912	113,612
Supplies	3,548,285	378,691	52,839	13,121	61,449	358,553	198,484	49,581
Salaries and wages	7,974,293	1,065,141	237,885	169,789	422,740	1,704,855	533,187	692,302
Taxes paid	2,577,188	371,028	94,618	82,355	108,054	443,854	80,360	201,969
Travel	1,317,122	101,067	28,183	12,303	26,059	22,906	60,730	4,564
Utilities	3,651,543	387,050	83,947	23,709	99,173	543,771	173,088	182,606
Other business expenses	11,402,513	1,419,527	192,486	114,802	214,636	1,155,413	545,596	482,068
Home office business deductions, total	692,686	15,661	28,526	0	* 2,237	9,361	49,934	* 139
Net income less deficit [1,2]	**10,374,360**	**1,303,340**	**131,767**	**134,714**	**489,679**	**653,211**	**750,428**	**225,725**
Net income [1,2]	19,947,188	2,210,750	396,549	153,644	591,460	1,328,738	1,264,119	349,434
Deficit [2]	9,572,827	907,410	264,781	18,930	101,782	675,526	513,691	123,709
Returns with Schedule C-EZ:								
Number of returns	348,031	16,914	** 4,085	**	**	** 13,686	19,450	0
Business receipts	1,952,977	155,978	** 28,027	**	**	** 128,773	103,996	0
Business deductions	279,019	* 8,227	** 2,905	**	**	** 12,008	21,964	0
Net income	1,673,959	147,751	** 25,122	**	**	** 116,764	82,032	0

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Retail trade—continued						Transportation and warehousing	
	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Electronic shopping and mail-order houses	Nonstore retailers	Total	Air and rail transportation
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**166,186**	**106,213**	**26,031**	**597,582**	**154,873**	**921,880**	**2,354,294**	**21,208**
Business receipts, total [1,2]	**10,453,017**	**6,429,885**	**2,587,349**	**30,837,440**	**10,301,474**	**19,815,340**	**118,597,590**	**2,132,266**
Income from sales and operations [1]	10,309,121	6,406,833	2,573,275	30,590,431	10,278,451	19,606,606	117,819,804	2,056,941
Other business income (loss) [1]	143,897	23,052	14,074	247,009	23,023	208,734	777,786	75,325
Business deductions, total [1,2,3]	**10,299,242**	**6,490,542**	**2,466,698**	**27,275,317**	**9,346,559**	**17,897,501**	**101,989,393**	**2,344,089**
Cost of sales and operations, total	5,327,942	3,765,824	1,592,842	14,845,347	5,191,403	8,185,887	11,411,588	784,551
Inventory, beginning of year	1,864,792	1,990,551	250,052	4,492,731	687,712	1,582,377	224,732	40,303
Cost of labor	104,485	85,526	* 50,697	444,989	20,468	132,177	2,396,836	24,484
Purchases	4,699,620	3,024,793	1,380,367	12,645,117	4,873,822	7,133,740	3,187,718	230,765
Materials and supplies	405,803	437,909	34,881	1,223,111	178,828	676,360	722,056	159,103
Other costs	216,915	142,958	131,435	853,213	365,982	614,493	5,141,914	394,927
Inventory, end of year	1,963,674	1,915,913	254,590	4,813,813	935,410	1,953,259	261,669	65,030
Advertising expenses	239,343	118,843	20,432	478,821	476,761	411,968	324,947	10,036
Car and truck expenses	322,917	168,140	54,925	1,315,475	211,853	1,978,376	28,554,231	78,146
Commissions	135,698	44,799	18,802	425,299	408,667	371,468	2,324,752	21,357
Contract labor	170,068	82,829	17,473	313,867	65,700	375,006	8,129,757	32,763
Depletion	**	** 1,236	**	** 201	0	* 1,195	489	* 15
Depreciation	130,262	129,847	25,860	444,627	46,978	451,836	7,034,001	492,180
Employee benefit programs	12,240	4,654	* 6,054	37,787	* 1,182	14,718	92,021	6,336
Insurance	96,750	56,603	19,595	251,617	25,477	98,385	4,230,654	32,499
Legal and professional services	109,144	82,620	15,411	250,882	64,474	228,653	587,305	31,610
Meals and entertainment deduction	50,079	25,246	5,308	160,444	14,650	183,339	2,668,452	8,512
Mortgage interest	12,988	18,661	28,370	73,327	* 3,352	34,908	205,842	17,538
Other interest paid on business indebtedness	123,522	47,219	6,886	128,389	44,067	66,476	584,757	32,132
Office expenses	150,922	69,872	8,671	277,707	95,863	278,390	565,383	9,548
Pension and profit-sharing plans	5,184	* 654	**	** 16,453	* 615	1,919	11,461	* 533
Rent paid on machinery and equipment	58,972	23,433	6,685	104,486	59,820	52,277	3,319,992	30,800
Rent paid on other business property	764,140	271,560	134,990	1,510,838	122,187	372,100	1,013,811	41,431
Repairs	60,467	41,108	14,430	262,021	9,211	131,448	6,427,047	109,886
Supplies	326,733	248,723	27,786	664,566	412,797	754,963	1,608,692	18,368
Salaries and wages	534,862	398,266	116,210	1,543,872	93,231	461,952	3,408,813	124,330
Taxes paid	266,119	139,441	38,740	555,401	44,409	150,838	1,542,564	20,497
Travel	140,243	59,121	11,383	309,407	55,897	485,260	1,457,906	68,355
Utilities	305,410	175,540	61,308	781,515	130,564	703,862	2,060,295	25,337
Other business expenses	900,472	466,331	228,886	2,275,722	1,682,872	1,723,703	13,755,028	328,923
Home office business deductions, total	53,188	45,657	* 3,796	145,534	74,499	264,154	235,950	10,987
Net income less deficit [1,2]	**154,986**	**-58,697**	**120,651**	**3,567,330**	**955,866**	**1,945,362**	**16,781,021**	**-191,460**
Net income [1,2]	1,196,135	615,225	281,127	5,566,680	1,439,804	4,553,522	22,297,252	364,929
Deficit [2]	1,041,149	673,922	160,477	1,999,351	483,939	2,608,161	5,516,231	556,389
Returns with Schedule C-EZ:								
Number of returns	6,915	9,314	* 3,316	113,950	12,398	148,002	381,132	7,630
Business receipts	26,945	40,427	* 27,389	793,556	137,601	510,285	2,057,528	78,855
Business deductions	* 1,525	* 4,365	* 981	102,590	* 10,028	114,424	433,655	7,422
Net income	25,420	36,061	* 26,409	690,966	127,573	395,861	1,623,873	71,434

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing—continued						
	Water transportation	Truck transportation	Taxi and limousine service	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)
	(56)	(57)	(58)	(59)	(60)	(61)	(62)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**4,659**	**655,441**	**1,037,701**	**238,363**	*** 1,031**	**12,654**	**69,136**
Business receipts, total [1,2]	**862,074**	**76,370,095**	**21,538,304**	**4,957,601**	*** 66,733**	**658,336**	**5,085,539**
Income from sales and operations [1]	850,035	76,138,910	21,283,180	4,922,476	* 66,733	653,947	4,971,059
Other business income (loss) [1]	12,039	231,186	255,124	35,125	0	4,389	114,480
Business deductions, total [1,2,3]	**909,065**	**65,608,247**	**17,853,556**	**4,324,560**	*** 44,921**	**757,068**	**4,356,709**
Cost of sales and operations, total	377,400	7,840,245	203,540	378,023	0	89,772	1,339,366
Inventory, beginning of year	**	** 96,347	* 1,228	* 17,834	0	**	** 38,935
Cost of labor	* 60,868	1,898,770	* 35,113	* 86,101	0	* 34,449	124,085
Purchases	**	** 2,139,612	* 62,886	* 197,939	0	* 1,006	375,701
Materials and supplies	* 7,111	352,696	19,552	* 49,504	0	**	** 101,897
Other costs	306,502	3,451,761	86,995	31,639	0	* 27,993	772,394
Inventory, end of year	**	** 96,022	* 2,234	* 4,995	0	**	** 47,746
Advertising expenses	985	131,011	90,730	** 12,107	**	15,440	20,152
Car and truck expenses	15,669	17,207,466	6,469,898	** 1,452,518	**	30,756	502,208
Commissions	5,294	820,108	1,222,840	127,231	0	2,856	75,825
Contract labor	25,239	6,493,485	489,904	** 139,628	**	7,362	311,884
Depletion	0	* 216	* 150	0	0	0	* 107
Depreciation	149,286	4,901,719	678,466	192,070	* 2,405	157,267	337,569
Employee benefit programs	* 188	67,161	* 5,266	3,902	0	* 1,159	4,128
Insurance	16,764	3,245,407	520,928	147,351	* 892	30,156	134,048
Legal and professional services	4,834	325,745	135,018	21,918	* 522	6,344	33,792
Meals and entertainment deduction	1,692	2,229,284	273,547	54,650	* 1,342	8,831	28,755
Mortgage interest	8,789	93,594	* 35,337	** 7,376	**	* 17,376	14,811
Other interest paid on business indebtedness	24,048	422,874	39,506	** 17,036	**	5,737	26,575
Office expenses	691	347,810	97,634	21,135	* 35	3,808	37,206
Pension and profit-sharing plans	**	** 6,498	* 3,464	* 176	0	0	* 445
Rent paid on machinery and equipment	8,846	1,508,589	1,484,949	146,647	0	5,862	27,958
Rent paid on other business property	5,770	447,777	242,263	** 38,544	**	39,627	93,524
Repairs	37,781	5,172,852	528,036	265,188	* 768	60,730	124,802
Supplies	13,708	943,051	245,197	76,124	* 10,037	31,029	118,933
Salaries and wages	75,759	2,484,535	129,258	156,635	* 6,122	63,565	228,855
Taxes paid	13,711	1,038,097	222,812	78,532	* 914	31,396	92,578
Travel	24,921	975,712	206,122	51,336	* 2,800	10,356	56,467
Utilities	7,222	995,841	581,156	141,066	* 2,216	13,621	110,790
Other business expenses	88,885	7,736,095	3,685,076	746,619	* 3,618	111,828	612,335
Home office business deductions, total	* 608	127,986	37,798	** 6,639	**	* 12,190	14,794
Net income less deficit [1,2]	**-26,457**	**10,800,402**	**3,694,665**	**661,119**	*** 21,812**	**-94,976**	**734,734**
Net income [1,2]	102,983	12,316,549	5,485,379	1,178,661	* 21,812	56,007	1,002,172
Deficit [2]	129,439	1,516,147	1,790,714	517,542	0	150,982	267,438
Returns with Schedule C-EZ:							
Number of returns	**	** 47,065	169,286	** 60,899	**	**	** 15,014
Business receipts	**	** 475,712	731,185	** 219,143	**	**	** 177,574
Business deductions	**	** 46,065	224,661	** 55,357	**	**	** 8,806
Net income	**	** 429,647	506,525	** 163,785	**	**	** 168,768

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing—continued		Information				
	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)	Motion picture and sound recording	Broadcasting (except internet) and telecommunications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**299,540**	**14,560**	**384,766**	**54,762**	**134,667**	**80,511**	**114,825**
Business receipts, total [1,2]	**6,444,938**	**481,704**	**13,601,066**	**1,685,801**	**4,266,818**	**4,166,520**	**3,481,926**
Income from sales and operations [1]	6,404,325	472,199	13,450,150	1,683,139	4,169,704	4,133,560	3,463,747
Other business income (loss) [1]	40,613	9,505	150,915	2,662	97,114	32,960	18,179
Business deductions, total [1,2,3]	**5,373,362**	**417,814**	**10,878,266**	**1,249,896**	**3,666,353**	**3,334,360**	**2,627,657**
Cost of sales and operations, total	303,840	94,850	2,586,993	241,758	610,744	1,173,704	560,787
Inventory, beginning of year	* 733	* 29,353	196,539	23,008	69,592	92,903	* 11,035
Cost of labor	** 132,966	**	215,669	* 83,199	101,926	* 5,804	24,740
Purchases	* 136,530	* 43,278	1,326,968	54,377	72,871	990,842	208,878
Materials and supplies	* 14,759	* 17,433	85,980	9,513	37,032	* 26,081	13,354
Other costs	* 21,787	47,916	945,589	94,144	394,492	147,389	309,564
Inventory, end of year	**	* 45,642	183,751	22,484	65,169	89,316	6,783
Advertising expenses	42,516	1,970	252,921	32,917	67,016	52,110	100,878
Car and truck expenses	2,784,627	12,942	724,700	112,152	245,295	262,774	104,479
Commissions	48,176	* 1,065	272,401	20,600	43,405	102,028	106,368
Contract labor	607,687	21,803	958,178	86,009	250,852	245,238	376,078
Depletion	0	0	* 33	**	**	**	** 33
Depreciation	92,820	30,221	549,600	26,208	320,437	93,100	109,856
Employee benefit programs	* 833	3,047	19,262	2,700	4,182	6,318	6,062
Insurance	93,450	9,159	98,826	8,938	42,781	34,155	12,952
Legal and professional services	21,006	6,517	174,343	26,595	62,040	32,699	53,009
Meals and entertainment deduction	60,451	1,387	131,216	15,922	66,494	25,591	23,209
Mortgage interest	* 9,114	1,908	13,889	* 2,209	3,134	* 7,233	* 1,313
Other interest paid on business indebtedness	13,260	3,590	61,476	3,944	37,877	15,429	4,225
Office expenses	44,375	3,142	207,119	43,878	82,219	31,442	49,580
Pension and profit-sharing plans	** 345	**	14,001	* 6,385	3,570	1,574	* 2,471
Rent paid on machinery and equipment	99,739	6,603	147,322	5,347	66,194	54,796	20,985
Rent paid on other business property	69,596	35,279	318,157	16,389	137,818	106,217	57,733
Repairs	111,765	15,238	52,051	2,239	25,547	11,749	12,517
Supplies	144,099	8,146	432,977	66,728	227,044	70,136	69,070
Salaries and wages	94,235	45,519	695,082	81,851	227,310	261,672	124,249
Taxes paid	32,464	11,564	112,412	20,158	31,547	40,865	19,841
Travel	45,312	16,525	342,661	45,072	136,176	72,527	88,886
Utilities	169,682	13,363	479,720	56,492	142,006	154,075	127,147
Other business expenses	368,900	72,747	1,957,088	276,640	713,045	422,339	545,065
Home office business deductions, total	** 24,948	**	231,698	42,743	102,567	48,720	37,668
Net income less deficit [1,2]	**1,119,406**	**61,776**	**2,841,555**	**464,522**	**683,715**	**835,306**	**858,012**
Net income [1,2]	1,669,174	99,588	4,496,949	652,124	1,500,237	1,076,784	1,267,804
Deficit [2]	549,768	37,812	1,655,394	187,601	816,522	241,478	409,792
Returns with Schedule C-EZ:							
Number of returns	74,679	* 6,558	71,804	10,924	23,339	15,014	22,527
Business receipts	354,771	* 20,288	509,046	51,822	154,006	87,780	215,439
Business deductions	90,418	* 926	44,141	* 6,021	17,052	7,839	13,228
Net income	264,353	* 19,362	464,905	45,800	136,953	79,940	202,211

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Finance and insurance							
			Securities, commodity contracts, and other financial investments					
	Total	Credit intermediation and related activities	Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**660,160**	**36,016**	**194,142**	**10,196**	**18,391**	**2,056**	**4,711**	**158,787**
Business receipts, total [1,2]	**83,787,509**	**3,008,193**	**47,100,269**	**7,177,487**	**6,082,783**	**968,974**	**547,221**	**32,323,804**
Income from sales and operations [1]	80,838,530	2,885,715	45,119,746	7,147,393	4,967,607	956,193	549,883	31,498,669
Other business income (loss) [1]	2,948,979	122,479	1,980,524	30,094	1,115,176	12,781	* -2,662	825,135
Business deductions, total [1,2,3]	**60,966,615**	**2,527,225**	**37,720,062**	**6,708,686**	**5,056,136**	**888,427**	**543,400**	**24,523,412**
Cost of sales and operations, total	23,473,315	791,634	21,482,634	5,939,229	2,594,726	610,938	* 288,125	12,049,615
Inventory, beginning of year	465,200	50,163	324,836	** 673	**	* 4,760	0	319,403
Cost of labor	219,901	* 10,956	27,455	** 91	**	0	0	27,364
Purchases	16,311,824	597,601	15,516,640	5,650,551	* 366,189	* 380,334	**	** 9,119,566
Materials and supplies	218,760	* 88,881	15,422	** 763	**	**	0	14,659
Other costs	6,742,384	95,289	5,942,398	* 288,351	2,228,486	* 256,692	**	** 3,168,868
Inventory, end of year	484,753	51,256	344,117	** 1,138	**	* 30,859	**	** 312,121
Advertising expenses	1,093,845	84,267	239,220	7,862	42,507	1,263	**	** 187,588
Car and truck expenses	2,674,895	91,280	578,015	8,687	85,532	3,764	* 7,531	472,500
Commissions	3,511,462	108,722	1,369,497	55,665	222,928	81,835	**	** 1,009,069
Contract labor	1,341,643	59,942	546,129	82,922	30,140	4,282	* 716	428,068
Depletion	1,912	0	1,706	** 60	**	**	0	1,646
Depreciation	802,714	36,706	286,606	5,962	50,216	1,321	485	228,621
Employee benefit programs	235,723	5,626	120,044	5,361	4,442	* 405	* 360	109,477
Insurance	565,077	25,050	140,117	5,493	12,072	595	* 60	121,897
Legal and professional services	1,017,940	65,820	654,093	48,855	21,399	13,578	1,062	569,199
Meals and entertainment deduction	587,518	27,931	212,772	20,006	33,979	2,328	* 48	156,411
Mortgage interest	97,758	15,636	31,892	* 28	* 356	* 374	**	** 31,134
Other interest paid on business indebtedness	514,608	78,609	281,350	11,540	7,173	2,486	* 542	259,610
Office expenses	951,619	34,477	270,559	10,927	35,598	2,311	5,707	216,015
Pension and profit-sharing plans	132,344	* 9,401	58,954	* 1,203	* 3,362	* 271	0	54,118
Rent paid on machinery and equipment	205,201	23,046	72,781	* 13,546	13,782	415	**	** 45,038
Rent paid on other business property	1,657,923	73,834	515,759	19,200	29,690	2,165	* 602	464,102
Repairs	275,155	15,747	70,691	1,349	4,566	* 176	* 45	64,554
Supplies	588,345	34,733	169,552	1,934	7,879	775	* 10	158,953
Salaries and wages	5,011,138	179,014	1,977,516	83,385	109,564	22,959	* 1,949	1,759,659
Taxes paid	664,058	27,762	251,811	10,760	28,155	1,051	* 551	211,295
Travel	1,037,855	31,091	392,440	24,006	36,403	2,079	* 2,425	327,528
Utilities	1,245,462	64,335	297,315	13,542	43,968	2,916	2,999	233,889
Other business expenses	12,844,824	613,619	7,546,443	332,462	1,624,293	129,975	228,136	5,231,577
Home office business deductions, total	347,524	22,326	125,312	3,663	13,377	* 127	853	107,292
Net income less deficit [1,2]	**22,874,901**	**507,950**	**9,387,145**	**468,794**	**1,026,656**	**80,556**	**3,821**	**7,807,319**
Net income [1,2]	25,576,884	812,539	10,921,007	525,227	1,093,890	141,479	* 23,116	9,137,295
Deficit [2]	2,701,983	304,589	1,533,861	56,433	67,234	60,923	19,295	1,329,976
Returns with Schedule C-EZ:								
Number of returns	77,362	6,181	23,065	957	** 1,582	**	0	20,527
Business receipts	957,113	63,433	505,369	5,665	** 3,158	**	0	496,546
Business deductions	86,757	6,609	26,862	* 1,086	** 26	**	0	25,751
Net income	870,356	56,824	478,507	4,579	** 3,132	**	0	470,796

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Finance and insurance—continued				Real estate and rental and leasing				
	Insurance agents, brokers, and related activities					Real estate			
	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles	Funds, trusts, and other financial vehicles	Total	Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns [1]	**430,002**	**324,814**	**97,805**	**7,382**	**1,351,705**	**1,302,051**	**51,446**	**966,763**	**283,843**
Business receipts, total [1,2]	**33,679,046**	**27,210,286**	**6,347,202**	**121,559**	**93,374,289**	**88,013,639**	**2,806,024**	**60,288,691**	**24,918,923**
Income from sales and operations [1]	32,833,070	26,522,303	6,189,634	121,133	90,918,165	85,672,463	2,724,340	58,673,282	24,274,841
Other business income (loss) [1]	845,976	687,982	157,568	* 426	2,456,124	2,341,176	81,685	1,615,409	644,082
Business deductions, total [1,2,3]	**20,719,328**	**17,066,728**	**3,582,820**	**69,781**	**60,493,025**	**55,074,508**	**2,729,122**	**33,554,105**	**18,791,281**
Cost of sales and operations, total	1,199,047	969,200	191,500	* 38,348	16,133,799	14,410,526	661,614	4,445,348	9,303,565
Inventory, beginning of year	90,201	68,731	** 21,470	**	2,983,600	2,753,661	69,338	343,998	2,340,326
Cost of labor	181,490	155,540	** 25,951	**	572,850	507,307	* 2,876	203,545	300,885
Purchases	197,583	182,583	* 12,469	* 2,531	7,629,897	6,469,825	398,859	1,546,924	4,524,042
Materials and supplies	114,457	84,768	* 507	* 29,182	1,356,715	1,182,322	* 613	342,219	839,490
Other costs	704,697	546,416	155,908	* 2,373	6,706,583	6,327,539	258,878	2,404,115	3,664,546
Inventory, end of year	89,380	68,837	* 18,057	* 2,487	3,115,846	2,830,127	68,950	395,452	2,365,725
Advertising expenses	770,357	676,891	92,372	* 1,094	2,719,886	2,635,963	46,250	2,119,138	470,574
Car and truck expenses	2,005,600	1,569,327	430,933	* 5,340	5,851,535	5,632,072	129,384	4,360,763	1,141,924
Commissions	2,033,242	1,788,489	244,754	0	3,714,412	3,673,211	40,893	3,199,127	433,191
Contract labor	735,572	527,154	** 208,418	**	2,088,097	1,920,222	100,366	1,304,463	515,394
Depletion	206	205	0	0	12,646	11,830	0	1,833	9,996
Depreciation	479,402	372,987	106,135	* 280	3,367,182	1,878,284	411,546	1,011,037	455,702
Employee benefit programs	110,053	95,067	** 14,986	**	118,582	107,222	7,526	59,207	40,490
Insurance	399,909	346,573	52,177	* 1,159	749,986	648,177	49,193	412,971	186,013
Legal and professional services	298,027	228,647	67,741	1,639	1,387,358	1,329,518	74,892	851,164	403,463
Meals and entertainment deduction	346,815	275,225	70,799	* 791	820,332	803,396	17,073	629,466	156,856
Mortgage interest	50,230	41,112	** 9,118	**	509,412	483,839	143,126	214,941	125,771
Other interest paid on business indebtedness	154,650	138,972	15,350	* 327	539,380	441,065	36,278	194,669	210,118
Office expenses	646,583	529,619	115,483	* 1,482	1,278,983	1,251,089	33,219	990,693	227,177
Pension and profit-sharing plans	63,989	55,012	** 8,977	**	53,716	52,086	* 748	36,566	14,771
Rent paid on machinery and equipment	109,375	97,314	** 12,061	**	381,781	315,457	11,646	221,807	82,004
Rent paid on other business property	1,068,331	909,473	157,919	* 939	1,365,396	1,251,163	48,464	874,202	328,497
Repairs	188,717	161,850	** 26,867	**	1,325,713	1,127,097	168,674	590,861	367,563
Supplies	384,061	321,046	62,934	* 80	1,310,588	1,243,355	78,297	768,996	396,062
Salaries and wages	2,854,608	2,545,772	** 308,836	**	2,687,313	2,414,938	119,993	1,512,606	782,339
Taxes paid	384,484	333,637	50,381	466	989,229	911,452	133,383	530,644	247,425
Travel	614,324	438,203	175,668	* 454	880,094	842,359	33,785	600,574	208,000
Utilities	883,812	728,659	153,894	* 1,258	2,011,171	1,948,051	143,988	1,410,565	393,498
Other business expenses	4,684,762	3,730,343	951,658	2,761	9,110,697	8,673,235	217,163	6,349,491	2,106,581
Home office business deductions, total	199,886	142,368	** 57,518	**	902,186	887,949	16,008	726,646	145,295
Net income less deficit [1,2]	**12,979,805**	**10,156,025**	**2,771,937**	**51,843**	**33,016,641**	**32,971,822**	**78,788**	**26,763,450**	**6,129,584**
Net income [1,2]	13,843,338	10,753,758	3,017,301	72,280	37,692,276	37,020,618	600,251	28,869,323	7,551,044
Deficit [2]	863,533	597,733	245,364	20,436	4,675,635	4,048,796	521,463	2,105,873	1,421,460
Returns with Schedule C-EZ:									
Number of returns	48,116	35,515	10,252	* 2,350	124,497	120,074	5,610	80,893	33,572
Business receipts	388,311	227,319	97,436	* 63,557	1,413,678	1,389,638	51,818	920,866	416,955
Business deductions	53,286	43,582	9,704	0	183,557	180,959	* 5,614	136,334	39,012
Net income	335,025	183,737	87,731	* 63,557	1,230,120	1,208,679	46,204	784,532	377,943

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing—continued							
	Rental and leasing services							
	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	Home health equipment rental	Recreational goods rental	All other consumer goods rental
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**49,152**	**15,193**	*** 305**	**0**	*** 309**	**	**** 2,316**	**6,560**
Business receipts, total [1,2]	**5,323,004**	**1,217,647**	*** 127,859**	**0**	*** 71,992**	**	**** 83,911**	**623,928**
Income from sales and operations [1]	5,208,057	1,210,743	* 127,421	0	* 71,992	**	** 83,911	613,803
Other business income (loss) [1]	114,947	6,904	* 438	0	0	0	0	10,125
Business deductions, total [1,2,3]	**5,402,760**	**1,249,501**	*** 127,563**	**0**	*** 71,369**	**	**** 104,914**	**617,755**
Cost of sales and operations, total	** 1,723,273	433,982	* 70,021	0	**	0	** 10,136	105,008
Inventory, beginning of year	229,939	120,182	**	0	0	0	0	** 4,964
Cost of labor	65,543	* 3,478	0	0	**	0	** 81	* 16,986
Purchases	1,160,073	212,086	**	0	**	0	** 8,530	** 130,658
Materials and supplies	174,393	* 29,294	**	0	**	0	** 352	** 25,163
Other costs	** 379,044	178,489	* 760	0	**	0	** 1,174	3,696
Inventory, end of year	285,719	109,547	**	0	0	0	0	** 7,199
Advertising expenses	83,520	9,784	* 851	0	**	0	** 9,994	43,700
Car and truck expenses	219,455	63,571	* 4,921	0	**	**	** 12,740	47,839
Commissions	41,201	25,037	**	0	**	0	** 21	** 3,368
Contract labor	167,874	10,407	**	0	**	0	** 29,494	** 51,039
Depletion	816	0	0	0	0	0	0	0
Depreciation	** 1,488,898	396,265	* 12,763	0	**	0	** 21,908	121,420
Employee benefit programs	** 11,360	1,948	**	0	0	0	0	** 919
Insurance	** 101,809	19,484	* 4,727	0	**	0	** 5,828	11,511
Legal and professional services	52,303	9,487	* 1,142	0	**	0	** 3,164	5,147
Meals and entertainment deduction	16,919	848	* 1,258	0	0	**	** 1,950	5,679
Mortgage interest	25,574	3,960	**	0	**	0	** 103	** 2,926
Other interest paid on business indebtedness	98,315	20,415	**	0	**	0	** 822	** 3,504
Office expenses	27,876	3,096	* 1,489	0	**	0	** 117	1,853
Pension and profit-sharing plans	1,630	* 21	0	0	0	0	0	0
Rent paid on machinery and equipment	66,324	23,519	**	0	**	0	** 16	** 20,408
Rent paid on other business property	114,233	34,907	**	0	** 22,211	**	* 3,427	** 15,901
Repairs	** 198,615	28,758	**	0	** 709	**	* 4,909	** 27,291
Supplies	** 67,234	2,607	* 641	0	**	**	** 11,063	20,271
Salaries and wages	272,375	43,314	**	0	**	0	** 22,775	** 46,208
Taxes paid	77,735	11,268	* 2,289	0	**	0	** 2,935	11,727
Travel	37,543	3,484	* 2,292	0	0	**	** 25	4,250
Utilities	62,977	11,801	* 2,377	0	** 3,781	**	* 4,623	17,174
Other business expenses	430,803	89,320	* 10,051	0	** 1,110	**	* 2,424	58,285
Home office business deductions, total	** 14,237	* 2,217	**	0	* [4]	0	0	** 5,069
Net income less deficit [1,2]	**19,569**	**-8,853**	**	**0**	*** [4]**	**	**** -19,885**	**** 47,387**
Net income [1,2]	645,614	135,491	**	0	**	0	** 2,459	** 84,776
Deficit [2]	626,045	144,343	**	0	**	**	** 22,344	** 37,389
Returns with Schedule C-EZ:								
Number of returns	** 4,423	* 14	0	0	0	0	0	0
Business receipts	** 24,039	* 204	0	0	0	0	0	0
Business deductions	** 2,598	0	0	0	0	0	0	0
Net income	** 21,441	* 204	0	0	0	0	0	0

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing—continued			Professional, scientific, and technical services			
	Rental and leasing services—continued		Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Offices of certified public accountants	Other accounting services
	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing					
	(95)	(96)	(97)	(98)	(99)	(100)	(101)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**1,809**	**22,661**	**502**	**3,536,343**	**372,447**	**32,109**	**348,086**
Business receipts, total [1,2]	**356,737**	**2,840,929**	**37,646**	**200,497,058**	**43,621,622**	**3,963,646**	**10,422,122**
Income from sales and operations [1]	355,396	2,744,790	37,646	197,161,877	42,927,216	3,925,749	10,319,903
Other business income (loss) [1]	* 1,341	96,139	0	3,335,181	694,406	37,897	102,219
Business deductions, total [1,2,3]	**336,314**	**2,895,343**	**15,756**	**117,890,284**	**25,408,099**	**2,192,140**	**6,311,812**
Cost of sales and operations, total	* 161,768	** 942,358	**	25,502,107	2,750,247	33,345	839,311
Inventory, beginning of year	* 33,396	71,396	0	1,104,318	66,651	**	** 111,655
Cost of labor	0	44,999	0	3,495,867	122,553	* 1,514	340,615
Purchases	* 155,229	653,570	0	10,500,552	25,105	* 2,376	178,413
Materials and supplies	**	** 119,584	0	2,730,217	113,390	**	** 20,312
Other costs	**	** 194,926	**	8,875,359	2,498,812	* 23,094	310,723
Inventory, end of year	* 40,582	128,391	0	1,204,207	76,265	**	** 116,046
Advertising expenses	7,928	11,264	* 403	2,996,546	939,244	35,802	89,277
Car and truck expenses	15,051	75,333	* 8	7,429,484	971,792	87,429	624,075
Commissions	* 2,531	10,244	0	1,689,135	278,814	* 9,902	79,457
Contract labor	* 20,562	56,372	0	7,324,183	1,249,064	83,352	275,369
Depletion	0	* 815	0	7,402	3,060	* 34	* 323
Depreciation	57,995	** 878,546	**	3,329,110	323,835	39,548	204,496
Employee benefit programs	* 893	** 7,600	**	665,454	231,949	36,585	49,001
Insurance	4,287	** 55,972	**	1,794,817	578,226	58,336	113,318
Legal and professional services	1,908	31,456	5,536	3,728,054	1,255,230	61,667	141,287
Meals and entertainment deduction	* 184	7,000	* 17	1,618,408	233,901	27,977	85,731
Mortgage interest	* 3,304	15,281	0	237,352	76,773	4,888	12,018
Other interest paid on business indebtedness	* 4,448	69,126	0	627,016	128,432	24,711	25,177
Office expenses	* 1,241	20,080	* 17	3,438,263	1,126,792	164,385	278,766
Pension and profit-sharing plans	**	** 1,610	0	345,711	91,896	13,309	28,397
Rent paid on machinery and equipment	**	** 22,380	0	880,771	190,020	29,369	59,616
Rent paid on other business property	* 4,822	32,965	0	4,854,339	1,911,724	168,931	267,813
Repairs	6,876	** 130,072	**	931,876	189,746	33,733	65,694
Supplies	2,451	** 30,200	**	3,523,138	375,113	27,158	192,609
Salaries and wages	* 14,841	145,238	0	13,934,275	4,895,661	583,307	928,723
Taxes paid	5,075	44,441	* 42	2,278,435	712,125	77,093	115,964
Travel	* 2,840	24,651	* 191	4,972,877	425,348	35,637	130,801
Utilities	3,821	19,399	* 143	4,314,898	925,178	91,521	408,591
Other business expenses	10,912	258,700	* 6,660	18,201,054	5,308,594	425,440	1,016,823
Home office business deductions, total	**	** 6,950	**	2,646,066	205,054	31,885	201,212
Net income less deficit [1,2]	**20,763**	**-19,842**	**25,249**	**82,794,912**	**18,272,573**	**1,771,498**	**4,123,158**
Net income [1,2]	31,803	391,086	26,044	91,411,944	19,186,774	1,795,716	4,642,776
Deficit [2]	* 11,040	410,928	* 794	8,617,033	914,202	24,217	519,618
Returns with Schedule C-EZ:							
Number of returns	**	** 4,408	**	648,108	46,425	2,117	75,327
Business receipts	**	** 23,835	**	7,526,356	768,162	15,857	670,000
Business deductions	**	** 2,598	**	619,835	30,281	6,792	77,964
Net income	**	** 21,237	**	6,906,521	737,881	9,065	592,037

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services—continued							
	Architectural, engineering, and related services						Specialized design services	Computer systems design services
	Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories		
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**269,684**	**106,868**	**99,160**	**48,237**	**12,632**	**2,787**	**270,636**	**298,505**
Business receipts, total [1,2]	**16,623,942**	**6,615,783**	**7,296,441**	**** 2,711,718**	******	******	**10,377,770**	**12,532,933**
Income from sales and operations [1]	16,594,070	6,600,388	7,288,048	** 2,705,634	**	**	10,216,498	12,469,297
Other business income (loss) [1]	29,873	15,395	8,393	** 6,085	**	**	161,272	63,636
Business deductions, total [1,2,3]	**10,966,261**	**4,858,366**	**4,492,345**	**1,046,741**	**377,050**	**191,759**	**7,682,896**	**7,415,981**
Cost of sales and operations, total	3,320,252	1,347,457	1,783,656	* 106,247	* 5,874	* 77,019	3,172,825	1,843,223
Inventory, beginning of year	88,226	19,645	68,580	0	0	0	200,009	110,336
Cost of labor	705,773	314,213	326,119	** 65,441	**	**	116,381	748,933
Purchases	844,868	257,162	563,255	** 13,535	**	* 10,915	1,874,383	377,521
Materials and supplies	887,274	445,234	420,026	** 22,014	0	**	416,998	96,522
Other costs	902,895	358,198	467,462	* 34,361	0	* 42,874	791,269	570,193
Inventory, end of year	108,784	46,996	61,787	0	0	0	226,216	60,281
Advertising expenses	98,086	47,720	26,350	19,645	* 2,693	* 1,678	155,736	204,893
Car and truck expenses	851,414	312,611	296,067	181,958	56,418	* 4,362	442,877	503,323
Commissions	95,076	83,796	8,784	* 2,082	** 413	**	35,061	105,344
Contract labor	675,243	293,508	228,733	101,948	* 50,358	* 696	252,572	610,365
Depletion	* 128	** 10	**	* 118	0	0	0	* 26
Depreciation	529,447	262,544	231,343	12,560	13,092	* 9,907	372,343	158,653
Employee benefit programs	61,407	37,541	15,355	* 2,678	* 4,941	* 891	13,721	43,007
Insurance	245,183	125,997	75,864	26,591	13,865	* 2,865	58,763	52,931
Legal and professional services	224,582	99,538	102,657	16,547	2,837	3,002	107,066	183,362
Meals and entertainment deduction	118,248	30,336	56,279	18,157	12,358	* 1,118	86,420	96,963
Mortgage interest	17,224	4,070	4,357	** 8,798	0	**	11,256	19,985
Other interest paid on business indebtedness	45,757	21,175	12,700	** 10,738	* 1,143	**	27,343	31,387
Office expenses	178,667	65,602	67,485	36,487	7,327	* 1,767	185,645	195,412
Pension and profit-sharing plans	22,555	5,810	11,457	** 3,580	* 1,708	**	1,465	39,356
Rent paid on machinery and equipment	112,099	45,369	58,874	* 6,050	* 1,486	* 320	21,460	49,870
Rent paid on other business property	297,875	156,085	101,087	14,124	* 18,624	* 7,955	305,427	214,311
Repairs	150,630	87,986	39,183	8,660	6,179	* 8,622	52,988	35,363
Supplies	435,751	237,796	123,223	56,811	15,461	* 2,460	369,080	310,109
Salaries and wages	1,288,081	613,865	384,032	165,868	97,358	* 26,958	378,749	901,512
Taxes paid	220,878	100,956	78,522	22,798	14,641	* 3,961	106,053	108,120
Travel	314,146	75,193	194,619	27,264	14,647	* 2,423	198,579	336,197
Utilities	305,776	130,866	115,347	46,608	9,606	* 3,349	263,215	258,841
Other business expenses	1,079,141	583,247	338,871	115,141	19,318	* 22,563	760,126	879,931
Home office business deductions, total	244,179	75,645	117,140	40,174	* 6,722	* 4,498	270,786	192,467
Net income less deficit [1,2]	**5,663,898**	**1,757,417**	**2,804,298**	**750,236**	**302,967**	**48,980**	**2,709,256**	**5,143,920**
Net income [1,2]	6,422,780	1,997,796	3,220,892	847,102	307,740	49,250	3,477,702	5,811,784
Deficit [2]	758,883	240,379	416,594	96,866	* 4,774	* 270	768,446	667,863
Returns with Schedule C-EZ:								
Number of returns	48,695	18,491	25,547	** 3,476	**	* 1,180	47,038	73,060
Business receipts	543,860	221,020	296,248	** 22,261	**	* 4,331	293,125	784,546
Business deductions	34,437	13,652	20,355	** 37	**	* 393	33,340	41,030
Net income	509,424	207,369	275,893	** 22,224	**	* 3,938	259,785	743,516

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services—continued						Administrative and support and waste management and remediation services	
	Other professional, scientific, and technical services							
	Total	Management, scientific, and technical consulting services	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services	Total	Management of companies and enterprises
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**1,944,877**	**1,001,258**	**47,521**	**127,961**	**41,509**	**726,628**	**2,601,776**	**5,556**
Business receipts, total [1,2]	**102,955,022**	**55,870,449**	**1,272,984**	**8,661,447**	**1,153,212**	**35,996,930**	**84,441,293**	**400,662**
Income from sales and operations [1]	100,709,143	54,358,416	1,229,079	8,549,074	1,150,995	35,421,580	83,633,360	379,671
Other business income (loss) [1]	2,245,878	1,512,033	43,905	112,372	2,217	575,351	807,933	20,990
Business deductions, total [1,2,3]	**57,913,096**	**26,761,740**	**929,418**	**6,341,558**	**760,517**	**23,119,863**	**60,170,380**	**424,871**
Cost of sales and operations, total	13,542,903	4,823,111	106,421	2,128,929	185,511	6,298,932	15,511,745	107,497
Inventory, beginning of year	527,441	196,531	* 1,249	25,538	* 949	303,173	355,833	* [4]
Cost of labor	1,460,096	946,253	* 18,099	128,726	* 6,129	360,889	2,901,533	**
Purchases	7,197,886	1,876,601	* 24,091	1,371,412	* 40,375	3,885,408	5,830,989	* 52,706
Materials and supplies	1,195,721	320,253	* 7,682	192,758	**	** 675,028	2,716,816	* 2,404
Other costs	3,778,374	1,683,484	58,390	429,161	* 130,844	1,476,495	4,138,210	* 4,792
Inventory, end of year	616,614	200,011	* 3,090	18,667	* 949	393,898	431,637	* 527
Advertising expenses	1,473,506	799,279	15,401	263,475	22,372	372,980	839,148	840
Car and truck expenses	3,948,575	2,048,397	70,698	342,012	46,280	1,441,189	7,724,179	6,221
Commissions	1,085,480	551,247	* 2,932	224,069	* 4,535	302,696	568,058	* 11,951
Contract labor	4,178,217	2,434,683	49,153	507,661	44,336	1,142,384	4,027,984	1,289
Depletion	3,831	2,074	0	* 1,192	0	565	33,757	**
Depreciation	1,700,789	740,746	25,278	146,150	16,700	771,914	3,058,433	13,578
Employee benefit programs	229,784	110,847	4,091	13,038	* 1,612	100,196	152,327	21,751
Insurance	688,060	323,639	12,570	43,752	8,953	299,147	1,434,538	2,654
Legal and professional services	1,754,861	1,041,658	43,766	80,731	20,204	568,503	809,109	17,523
Meals and entertainment deduction	969,167	572,061	9,755	88,529	7,435	291,386	526,587	308
Mortgage interest	95,207	47,998	* 703	5,518	**	** 40,988	97,463	**
Other interest paid on business indebtedness	344,210	192,285	7,288	24,186	* 150	120,302	325,006	23,433
Office expenses	1,308,596	633,052	12,237	141,543	11,404	510,360	809,455	1,873
Pension and profit-sharing plans	148,733	93,655	5,143	5,760	* 1,050	43,125	58,939	**
Rent paid on machinery and equipment	418,336	197,754	5,046	63,244	5,658	146,635	601,925	* 318
Rent paid on other business property	1,688,259	700,536	30,081	208,440	24,799	724,404	983,464	6,835
Repairs	403,721	173,038	11,738	20,256	2,884	195,805	1,466,705	3,003
Supplies	1,813,320	633,165	55,641	175,146	25,003	924,364	3,115,124	1,400
Salaries and wages	4,958,242	1,875,676	97,033	399,016	116,954	2,469,564	6,473,616	86,611
Taxes paid	938,202	389,459	11,993	72,479	15,772	448,499	1,030,240	8,063
Travel	3,532,169	2,304,633	62,118	183,157	34,622	947,637	739,313	4,301
Utilities	2,061,776	1,108,991	22,000	193,364	28,248	709,173	2,038,824	5,063
Other business expenses	8,730,999	3,960,750	224,472	795,362	119,505	3,630,909	6,390,914	96,179
Home office business deductions, total	1,500,483	793,799	30,051	186,765	9,271	480,597	655,519	**
Net income less deficit [1,2]	**45,110,609**	**29,145,965**	**342,696**	**2,321,019**	**392,695**	**12,908,234**	**24,356,832**	**9,450**
Net income [1,2]	50,074,413	31,767,918	644,651	2,683,647	425,076	14,553,120	28,948,178	55,236
Deficit [2]	4,963,804	2,621,954	301,955	362,629	32,380	1,644,886	4,591,346	45,786
Returns with Schedule C-EZ:								
Number of returns	355,447	154,022	18,830	25,377	15,094	142,125	793,376	* 4,337
Business receipts	4,450,805	2,509,319	168,871	210,265	102,663	1,459,687	6,554,057	* 39,390
Business deductions	395,992	209,207	13,809	27,785	* 7,142	138,049	698,010	* 4,076
Net income	4,054,813	2,300,112	155,061	182,480	95,521	1,321,638	5,856,048	* 35,313

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Administrative and support and waste management and remediation services—continued		Educational services	Health care and social assistance				
					Ambulatory health care services			
	Administrative and support services	Waste management and remediation services	Total	Total	Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**2,577,300**	**18,920**	**856,603**	**2,131,198**	**1,232,399**	**187,133**	**37,574**	**72,323**
Business receipts, total [1,2]	**81,176,119**	**2,864,512**	**13,700,895**	**122,472,813**	**97,582,983**	**30,519,906**	**3,907,814**	**23,254,797**
Income from sales and operations [1]	80,470,100	2,783,588	13,474,580	120,958,420	96,421,330	29,821,563	3,870,946	23,105,867
Other business income (loss) [1]	706,019	80,924	226,315	1,514,393	1,161,654	698,343	36,868	148,929
Business deductions, total [1,2,3]	**57,223,009**	**2,522,500**	**8,824,590**	**75,368,355**	**58,461,479**	**16,304,339**	**1,589,796**	**16,091,939**
Cost of sales and operations, total	14,614,828	789,419	456,485	6,076,874	5,222,940	1,350,290	26,764	1,275,413
Inventory, beginning of year	323,213	* 32,621	93,706	323,798	287,549	29,758	* 13,276	** 15,075
Cost of labor	** 2,869,366	* 32,167	75,953	939,622	762,152	** 145,952	**	** 238,065
Purchases	5,326,601	451,682	143,354	2,204,496	1,904,385	** 393,636	**	145,554
Materials and supplies	2,666,783	* 47,629	80,695	1,048,680	967,621	266,325	* 3,416	399,843
Other costs	3,864,282	269,135	159,512	1,860,894	1,580,282	561,141	* 8,968	527,366
Inventory, end of year	387,296	* 43,814	96,735	300,617	279,048	31,878	* 13,542	4,121
Advertising expenses	813,849	24,459	268,433	1,172,442	1,004,893	187,543	23,146	297,444
Car and truck expenses	7,538,428	179,530	1,039,994	4,140,704	2,818,870	326,082	107,973	157,640
Commissions	547,783	8,323	95,962	512,371	330,084	73,628	20,031	41,736
Contract labor	3,924,671	102,023	442,706	3,256,555	2,404,466	858,718	50,446	349,152
Depletion	** 33,757	0	* 1,198	5,654	3,577	** 198	**	* 156
Depreciation	2,854,220	190,635	288,082	2,170,683	1,779,049	471,505	42,928	640,809
Employee benefit programs	113,327	17,250	13,073	662,685	534,091	193,980	19,098	138,506
Insurance	1,336,872	95,011	133,051	1,905,699	1,612,956	653,937	61,150	340,819
Legal and professional services	761,850	29,736	193,953	1,473,877	1,274,237	419,768	72,448	261,157
Meals and entertainment deduction	514,165	12,115	148,216	1,286,005	413,681	80,437	31,656	52,616
Mortgage interest	** 92,870	4,592	28,462	282,178	157,085	25,066	* 3,992	82,876
Other interest paid on business indebtedness	283,206	18,367	62,323	391,825	332,327	55,634	5,836	156,973
Office expenses	793,376	14,207	250,946	1,960,061	1,710,940	459,022	55,249	389,439
Pension and profit-sharing plans	** 57,553	1,386	8,846	353,653	347,106	152,720	6,123	138,881
Rent paid on machinery and equipment	585,169	16,438	69,163	581,455	417,313	93,931	13,122	81,105
Rent paid on other business property	941,612	35,017	779,916	5,452,887	4,473,674	1,144,043	208,765	919,011
Repairs	1,376,604	87,098	153,199	1,073,355	739,371	174,766	17,558	230,729
Supplies	3,079,225	34,500	568,959	4,580,909	3,461,281	973,106	48,814	1,318,770
Salaries and wages	6,099,684	287,321	787,881	17,667,627	14,294,357	3,993,067	241,614	5,635,803
Taxes paid	954,358	67,820	135,387	2,253,529	1,772,142	481,123	48,692	638,838
Travel	725,836	9,176	464,248	1,044,372	882,444	287,204	45,365	87,252
Utilities	1,987,079	46,682	506,404	2,676,138	1,861,727	385,438	85,192	377,719
Other business expenses	5,858,679	436,055	1,431,864	12,282,821	9,813,028	3,350,856	314,554	2,453,434
Home office business deductions, total	** 642,340	13,180	313,375	1,623,520	542,772	76,834	36,860	12,135
Net income less deficit [1,2]	**24,006,904**	**340,478**	**4,895,492**	**47,308,254**	**39,250,239**	**14,218,658**	**2,320,801**	**7,169,190**
Net income [1,2]	28,490,887	402,054	6,224,969	51,167,003	41,926,942	14,697,992	2,380,851	7,347,276
Deficit [2]	4,483,983	61,576	1,329,477	3,858,749	2,676,704	479,334	60,050	178,086
Returns with Schedule C-EZ:								
Number of returns	** 789,039	**	283,395	583,450	284,139	37,191	2,281	11,969
Business receipts	** 6,514,667	**	1,410,760	5,895,141	3,276,803	669,089	80,837	108,365
Business deductions	** 693,933	**	182,463	480,477	257,068	35,450	2,417	13,527
Net income	** 5,820,734	**	1,228,297	5,414,664	3,019,735	633,638	78,420	94,839

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance—continued							
	Ambulatory health care services—continued							
	Offices of chiropractors	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**34,602**	**19,224**	**214,648**	**2,880**	**219,338**	**18,523**	**379,941**	**46,214**
Business receipts, total [1,2]	**4,221,279**	**3,935,009**	**12,132,580**	**889,179**	**7,770,436**	**1,126,995**	**8,219,796**	**1,605,193**
Income from sales and operations [1]	4,145,807	3,879,146	12,081,979	893,710	7,732,255	1,122,726	8,164,317	1,603,013
Other business income (loss) [1]	75,472	55,863	50,600	* -4,531	38,181	4,269	55,479	2,180
Business deductions, total [1,2,3]	**2,683,962**	**2,810,458**	**6,176,391**	**565,890**	**5,116,501**	**767,990**	**5,383,887**	**970,326**
Cost of sales and operations, total	272,579	818,007	414,718	* 45,079	530,784	148,544	255,782	84,980
Inventory, beginning of year	**	107,184	** 43,245	**	64,707	* 3,668	* 7,955	* 2,679
Cost of labor	**	* 2,350	** 173,194	**	19,307	* 28,973	153,313	* 996
Purchases	113,406	638,891	151,087	* 2,744	333,979	* 28,527	57,056	39,504
Materials and supplies	11,383	82,170	40,122	* 1,843	79,318	61,580	13,836	* 7,784
Other costs	115,372	95,330	48,787	* 37,780	94,537	27,888	26,428	36,686
Inventory, end of year	* 13,952	107,918	** 39,006	**	61,064	* 2,091	* 2,806	* 2,670
Advertising expenses	98,878	44,084	97,980	9,477	168,538	6,873	53,275	17,657
Car and truck expenses	117,692	60,368	612,290	8,026	437,204	46,008	838,248	107,339
Commissions	* 5,703	* 7,200	** 19,055	**	29,946	* 2,717	112,867	* 17,199
Contract labor	99,016	46,781	362,472	9,692	267,662	70,265	220,419	69,842
Depletion	0	0	0	0	* 18	0	* 3,205	0
Depreciation	128,925	71,406	114,683	11,022	172,532	26,562	66,919	31,757
Employee benefit programs	23,213	31,560	47,919	5,732	16,869	4,451	39,241	13,523
Insurance	83,757	45,538	125,020	31,315	112,499	11,696	117,136	30,089
Legal and professional services	57,889	45,716	199,873	14,286	125,583	11,098	54,335	12,085
Meals and entertainment deduction	17,944	7,872	69,073	2,254	67,982	3,488	67,191	13,168
Mortgage interest	* 2,754	6,993	** 10,727	**	12,959	* 499	9,175	* 2,044
Other interest paid on business indebtedness	34,406	15,948	16,861	4,170	23,410	4,175	9,615	5,300
Office expenses	125,611	47,566	303,826	17,617	168,598	22,564	90,386	31,064
Pension and profit-sharing plans	7,893	5,945	10,158	3,535	3,343	* 15,544	1,140	* 1,824
Rent paid on machinery and equipment	28,246	11,007	54,103	2,892	51,866	2,043	76,556	2,441
Rent paid on other business property	373,033	252,340	737,514	82,452	513,487	53,926	165,009	24,095
Repairs	64,740	17,052	45,998	9,348	54,148	10,671	97,362	17,000
Supplies	219,987	71,939	194,540	45,883	289,452	24,062	234,231	40,497
Salaries and wages	367,495	727,310	907,907	122,202	484,869	135,134	1,513,073	165,882
Taxes paid	65,139	93,957	151,369	15,039	81,463	17,608	160,875	18,040
Travel	35,780	14,038	128,185	2,415	141,156	16,134	102,806	22,110
Utilities	116,946	68,673	318,848	17,110	214,702	24,447	224,154	28,499
Other business expenses	316,387	293,251	1,032,062	104,276	923,035	100,581	733,720	190,873
Home office business deductions, total	14,176	* 1,030	160,141	* 1,842	174,400	* 4,962	46,402	13,992
Net income less deficit [1,2]	**1,537,317**	**1,133,719**	**5,957,595**	**323,289**	**2,752,207**	**359,050**	**2,843,547**	**634,867**
Net income [1,2]	1,579,617	1,140,002	6,495,556	329,096	3,358,698	388,377	3,496,770	712,708
Deficit [2]	42,300	6,283	537,962	* 5,807	606,491	29,328	653,223	77,841
Returns with Schedule C-EZ:								
Number of returns	* 3,132	4,231	** 31,928	**	45,987	5,227	125,342	16,851
Business receipts	* 114,307	51,636	** 356,722	**	446,316	29,135	1,299,945	120,451
Business deductions	* 5,775	* 4,875	** 41,298	**	49,995	* 3,938	90,765	9,028
Net income	* 108,532	46,760	** 315,425	**	396,321	25,197	1,209,180	111,422

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance—continued			Arts, entertainment, and recreation			
	Hospitals	Nursing and residential care facilities	Social assistance	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries
	(134)	(135)	(136)	(137)	(138)	(139)	(140)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**7,092**	**82,952**	**808,756**	**1,696,089**	**1,481,440**	**5,741**	**208,908**
Business receipts, total [1,2]	**1,296,034**	**5,275,815**	**18,317,981**	**49,363,976**	**35,095,491**	**331,375**	**13,937,111**
Income from sales and operations [1]	1,291,427	5,242,593	18,003,071	48,277,673	34,576,551	331,780	13,369,342
Other business income (loss) [1]	4,608	33,222	314,909	1,086,303	518,940	* -405	567,768
Business deductions, total [1,2,3]	**1,001,365**	**4,619,109**	**11,286,402**	**37,947,355**	**24,429,123**	**293,888**	**13,224,345**
Cost of sales and operations, total	15,407	318,872	519,655	8,424,927	3,732,992	* 142,958	4,548,976
Inventory, beginning of year	* 1,742	13,163	21,344	855,200	607,273	* 80,348	167,580
Cost of labor	0	76,572	100,898	457,294	223,635	0	233,659
Purchases	12,859	14,112	273,140	3,237,590	1,739,186	* 142,669	1,355,736
Materials and supplies	* 1,539	19,108	60,413	706,222	** 444,914	**	261,308
Other costs	* 1,522	210,087	69,004	4,059,272	** 1,354,374	**	2,704,899
Inventory, end of year	* 2,257	* 14,169	5,143	890,651	636,116	* 80,330	174,204
Advertising expenses	4,456	24,981	138,112	795,531	556,686	* 1,314	237,531
Car and truck expenses	21,923	222,486	1,077,425	2,476,975	1,975,803	* 40,034	461,138
Commissions	* 10,958	77,779	93,550	1,039,029	933,120	0	105,909
Contract labor	7,308	198,564	646,217	1,859,148	** 1,599,462	**	259,686
Depletion	0	** 2,076	**	20,408	18,807	0	* 1,601
Depreciation	20,478	102,041	269,115	1,779,866	1,192,998	* 5,415	581,453
Employee benefit programs	* 30,679	64,832	33,083	92,597	45,664	* 142	46,792
Insurance	17,678	91,977	183,089	393,928	215,475	* 5,035	173,419
Legal and professional services	16,843	56,948	125,848	728,897	592,124	8,305	128,468
Meals and entertainment deduction	16,780	98,174	757,370	482,026	415,244	* 1,105	65,677
Mortgage interest	* 34	86,739	38,319	71,092	** 38,511	**	32,581
Other interest paid on business indebtedness	11,856	11,171	36,470	177,764	106,887	0	70,877
Office expenses	5,360	40,708	203,053	517,087	425,504	* 530	91,053
Pension and profit-sharing plans	* 2,274	2,037	* 2,236	22,388	19,554	0	2,833
Rent paid on machinery and equipment	3,488	36,680	123,973	352,957	205,855	* 221	146,882
Rent paid on other business property	59,402	325,997	593,814	2,026,336	1,044,271	* 9,658	972,407
Repairs	6,200	98,564	229,220	470,616	266,838	* 1,899	201,880
Supplies	29,606	187,193	902,829	1,433,340	1,070,617	* 20,377	342,345
Salaries and wages	407,178	1,256,944	1,709,148	2,180,984	1,104,551	* 26,806	1,049,627
Taxes paid	41,495	194,255	245,637	533,267	228,867	* 3,286	301,114
Travel	10,792	25,065	126,072	1,776,053	1,564,894	* 5,619	205,541
Utilities	20,911	148,271	645,229	1,265,711	860,054	* 7,667	397,990
Other business expenses	235,647	887,986	1,346,160	8,006,635	5,277,744	8,786	2,720,105
Home office business deductions, total	* 4,102	37,374	1,039,273	698,301	644,168	* 6	54,127
Net income less deficit [1,2]	**287,626**	**664,261**	**7,106,129**	**11,482,848**	**10,678,709**	**37,426**	**766,712**
Net income [1,2]	308,568	1,013,118	7,918,375	16,184,132	14,413,714	* 52,492	1,717,926
Deficit [2]	* 20,942	348,857	812,246	4,701,285	3,735,005	* 15,066	951,214
Returns with Schedule C-EZ:							
Number of returns	3,066	26,872	269,373	419,375	** 379,480	**	39,895
Business receipts	45,779	219,199	2,353,360	1,943,923	** 1,748,516	**	195,407
Business deductions	* 510	21,398	201,500	323,669	** 299,337	**	24,332
Net income	* 45,268	197,801	2,151,860	1,620,253	** 1,449,179	**	171,074

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Accommodation, food services, and drinking places						Other services
	Total	Accommodation				Restaurants (full & limited service) and drinking places	Total
		Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses		
	(141)	(142)	(143)	(144)	(145)	(146)	(147)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	**552,800**	**83,016**	**43,276**	**16,856**	**22,884**	**469,784**	**3,429,890**
Business receipts, total [1,2]	**69,123,452**	**8,205,401**	**6,305,050**	**846,773**	**1,053,579**	**60,918,051**	**113,122,996**
Income from sales and operations [1]	68,483,842	8,024,793	6,206,943	767,478	1,050,372	60,459,049	112,286,541
Other business income (loss) [1]	639,610	180,608	98,107	79,295	3,207	459,002	836,455
Business deductions, total [1,2,3]	**65,829,136**	**7,999,431**	**6,203,997**	**777,010**	**1,018,425**	**57,829,705**	**83,512,202**
Cost of sales and operations, total	25,767,266	1,261,723	1,088,603	45,431	127,690	24,505,543	21,434,406
Inventory, beginning of year	740,317	123,861	104,130	**	** 19,731	616,456	1,739,573
Cost of labor	2,611,780	133,491	77,837	**	** 55,654	2,478,289	2,835,167
Purchases	19,408,267	570,672	497,777	25,876	47,019	18,837,595	12,047,529
Materials and supplies	2,322,701	62,500	27,957	* 184	* 34,359	2,260,200	4,768,916
Other costs	1,418,445	515,249	494,552	* 7,936	12,761	903,195	1,915,539
Inventory, end of year	734,243	144,050	113,650	* 7,084	* 23,316	590,193	1,872,318
Advertising expenses	947,010	133,154	110,871	10,637	11,646	813,856	1,208,314
Car and truck expenses	1,141,956	151,412	74,441	23,071	53,899	990,545	7,523,526
Commissions	344,419	132,176	124,249	* 170	7,756	212,244	625,565
Contract labor	1,050,080	163,400	107,898	49,592	5,910	886,680	4,530,989
Depletion	7,222	6,364	* 6,313	**	** 51	* 858	32,491
Depreciation	2,521,365	911,389	734,341	99,031	78,016	1,609,976	3,208,939
Employee benefit programs	129,419	47,293	45,639	935	* 720	82,126	152,480
Insurance	1,023,225	216,841	166,772	34,470	15,599	806,384	1,573,064
Legal and professional services	545,772	95,261	63,561	13,752	17,948	450,510	727,314
Meals and entertainment deduction	194,014	66,385	26,282	1,557	38,546	127,629	696,929
Mortgage interest	479,325	339,361	271,157	27,551	40,654	139,964	205,267
Other interest paid on business indebtedness	389,472	128,425	103,456	18,822	6,147	261,047	430,975
Office expenses	372,197	80,750	27,029	18,112	35,609	291,447	1,184,944
Pension and profit-sharing plans	13,803	5,630	4,054	**	** 1,576	8,173	15,194
Rent paid on machinery and equipment	443,428	19,827	14,201	517	5,109	423,601	911,036
Rent paid on other business property	4,288,751	267,469	204,858	23,975	38,636	4,021,282	7,530,325
Repairs	1,412,358	447,937	253,774	56,478	137,685	964,421	1,652,575
Supplies	2,147,734	294,844	215,452	39,857	39,535	1,852,890	6,383,896
Salaries and wages	10,384,047	797,268	683,097	34,051	80,120	9,586,779	6,715,803
Taxes paid	3,047,933	484,007	389,233	52,133	42,641	2,563,926	1,709,331
Travel	285,965	102,775	35,100	4,771	62,904	183,190	1,065,286
Utilities	3,041,066	632,240	444,494	115,649	72,097	2,408,827	4,406,858
Other business expenses	5,703,117	1,162,021	972,648	103,413	85,960	4,541,097	8,059,551
Home office business deductions, total	107,270	50,675	36,211	**	** 14,463	56,595	668,303
Net income less deficit [1,2]	**3,326,766**	**229,982**	**123,780**	**72,536**	**33,667**	**3,096,784**	**29,637,104**
Net income [1,2]	6,845,857	1,036,518	676,251	133,825	226,442	5,809,339	35,817,275
Deficit [2]	3,519,091	806,536	552,472	61,289	192,775	2,712,556	6,180,171
Returns with Schedule C-EZ:							
Number of returns	96,248	11,778	* 2,305	* 6,439	* 3,035	84,470	828,615
Business receipts	524,655	42,543	* 13,560	* 18,458	* 10,525	482,112	6,812,432
Business deductions	40,922	* 806	* 265	* 213	* 329	40,115	858,841
Net income	483,733	41,737	* 13,296	* 18,245	* 10,197	441,996	5,953,591

Footnotes at end of table.

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Other services—continued							Unclassified establishments
	Auto repair and maintenance				Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	**402,823**	**226,926**	**75,369**	**100,528**	**389,750**	**2,374,622**	**262,695**	**434,251**
Business receipts, total [1,2]	**27,405,694**	**13,574,426**	**8,368,859**	**5,462,409**	**17,027,391**	**64,813,863**	**3,876,048**	**3,865,876**
Income from sales and operations [1]	27,292,175	13,550,652	8,299,451	5,442,073	17,007,160	64,183,696	3,803,509	3,819,478
Other business income (loss) [1]	113,518	23,774	69,408	20,336	20,231	630,168	72,539	46,398
Business deductions, total [1,2,3]	**23,967,282**	**11,918,449**	**7,241,907**	**4,806,925**	**13,527,776**	**43,985,130**	**2,032,015**	**2,756,312**
Cost of sales and operations, total	9,795,945	4,649,946	3,537,986	1,608,012	5,091,584	6,462,302	84,575	149,747
Inventory, beginning of year	703,665	235,567	363,645	104,452	451,820	549,027	* 35,060	** 37,267
Cost of labor	966,389	250,105	578,125	138,160	706,439	1,158,646	* 3,693	** 23,840
Purchases	6,617,156	3,433,618	2,097,264	1,086,274	2,438,179	2,945,912	46,283	60,371
Materials and supplies	1,723,315	710,896	773,510	238,909	1,427,350	1,595,519	22,732	* 11,648
Other costs	547,450	260,139	129,784	157,526	582,402	779,276	* 6,412	48,610
Inventory, end of year	762,030	240,379	404,342	117,309	514,606	566,077	* 29,605	** 8,452
Advertising expenses	248,201	127,602	64,678	55,922	131,586	813,168	15,359	50,340
Car and truck expenses	1,339,900	760,589	285,684	293,627	1,614,396	4,097,053	472,177	398,485
Commissions	24,766	20,079	* 4,438	248	75,722	516,310	8,767	46,582
Contract labor	945,046	344,366	405,225	195,455	640,097	2,900,481	45,364	140,853
Depletion	* 20,830	* 20,829	0	0	0	11,660	0	0
Depreciation	1,060,185	479,892	246,720	333,573	572,997	1,467,589	108,168	77,905
Employee benefit programs	91,046	23,384	48,851	18,812	18,407	** 43,026	**	* 811
Insurance	511,485	265,328	132,379	113,778	292,962	741,880	26,737	56,798
Legal and professional services	148,830	69,885	41,338	37,607	84,899	468,597	24,988	92,147
Meals and entertainment deduction	96,640	48,592	32,402	15,647	102,380	448,206	49,703	40,044
Mortgage interest	98,147	30,284	20,380	47,483	35,588	** 71,532	**	* 10,002
Other interest paid on business indebtedness	162,171	85,240	31,049	45,881	49,169	218,788	* 848	* 6,252
Office expenses	227,337	115,395	70,225	41,716	108,770	766,402	82,435	51,661
Pension and profit-sharing plans	7,367	* 2,194	* 706	4,468	1,087	** 6,740	**	* 2,300
Rent paid on machinery and equipment	172,374	119,102	27,454	25,818	129,064	597,931	* 11,667	23,873
Rent paid on other business property	1,363,908	734,978	330,570	298,360	370,935	5,698,962	96,521	90,826
Repairs	479,950	198,912	92,436	188,602	240,239	902,933	29,453	105,112
Supplies	1,399,054	835,166	399,040	164,848	959,795	3,905,975	119,072	212,321
Salaries and wages	2,069,315	994,833	591,073	483,409	1,000,046	3,628,338	* 18,105	134,476
Taxes paid	691,390	332,355	182,908	176,128	239,988	760,992	16,960	35,457
Travel	99,612	47,143	25,697	26,772	151,920	720,524	93,230	131,632
Utilities	946,608	474,543	229,878	242,188	459,079	2,843,397	157,774	156,528
Other business expenses	1,853,682	1,074,004	420,129	359,549	986,686	4,759,278	459,905	609,379
Home office business deductions, total	72,924	46,050	14,831	12,043	103,283	439,274	52,823	10,771
Net income less deficit [1,2]	**3,437,339**	**1,655,999**	**1,126,952**	**654,389**	**3,500,157**	**20,853,821**	**1,845,786**	**1,149,652**
Net income [1,2]	4,693,990	2,364,789	1,380,598	948,603	4,338,279	24,581,634	2,203,372	2,150,832
Deficit [2]	1,256,651	708,790	253,647	294,214	838,121	3,727,813	357,586	1,001,180
Returns with Schedule C-EZ:								
Number of returns	53,515	31,079	* 6,042	16,394	86,027	600,184	88,889	216,790
Business receipts	410,972	270,573	* 37,302	103,096	695,498	5,155,940	550,022	1,078,532
Business deductions	40,567	17,759	* 5,829	16,980	67,097	696,515	54,662	122,011
Net income	370,405	252,815	* 31,473	86,117	628,401	4,459,425	495,361	956,521

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to prevent disclosure of taxpayer information.

[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of $5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

[2] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

[3] These are selected line items from Form 8829, *Expenses for Business Use of Your Home,* and do not represent the total of the home office business deduction found on the Schedule C.

[4] Less than $500.

NOTE: Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2017, September 2019.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
All nonfarm sole proprietorships						
Total	26,426,406	1,531,346,020	1,186,503,818	432,499,944	96,633,950	64,840,825
Under $2,500	6,269,351	5,553,792	28,509,373	1,123,424	5,719,332	470,664
$2,500 under $5,000	2,824,356	10,161,423	12,169,571	639,293	2,740,671	201,651
$5,000 under $10,000	3,467,894	25,061,543	18,802,092	1,107,249	4,516,998	237,205
$10,000 under $25,000	5,504,825	88,099,636	48,527,839	3,878,642	12,469,486	777,361
$25,000 under $50,000	3,305,645	117,432,309	71,116,538	7,163,490	17,574,550	2,162,060
$50,000 under $100,000	2,332,521	164,041,186	101,134,913	16,017,041	18,444,527	5,861,403
$100,000 under $200,000	1,412,741	198,024,892	132,823,568	31,592,163	17,209,090	9,216,721
$200,000 under $500,000	860,011	261,446,080	191,161,157	61,321,232	10,048,849	16,972,925
$500,000 under $1,000,000	279,423	190,344,074	153,944,595	63,203,017	4,034,082	11,828,660
$1,000,000 under $2,500,000	128,509	191,644,418	166,301,154	82,383,586	2,418,955	10,237,837
$2,500,000 under $5,000,000	27,570	93,864,099	85,910,010	48,776,312	824,047	3,712,527
$5,000,000 or more	13,561	185,672,568	176,103,009	115,294,494	633,365	3,161,811
Agriculture, forestry, hunting, and fishing						
Total	309,265	23,126,181	21,485,527	8,580,212	1,055,429	1,069,618
Under $2,500	87,360	74,021	638,775	19,052	121,112	4,513
$2,500 under $5,000	37,882	131,019	205,563	* 3,513	36,557	* 257
$5,000 under $10,000	45,100	327,428	288,622	* 15,498	36,168	* 935
$10,000 under $25,000	51,222	845,539	723,614	9,029	182,278	13,914
$25,000 under $50,000	34,154	1,297,334	912,493	117,963	175,968	7,839
$50,000 under $100,000	21,065	1,487,165	1,224,193	209,328	104,676	49,305
$100,000 under $200,000	15,289	2,248,660	1,702,200	344,693	152,778	124,718
$200,000 under $500,000	8,970	2,757,511	2,406,999	482,200	65,768	256,001
$500,000 under $1,000,000	4,741	3,274,537	2,905,335	1,060,515	71,381	198,454
$1,000,000 under $2,500,000	2,364	3,409,832	3,231,576	1,454,204	53,326	213,691
$2,500,000 under $5,000,000	677	2,279,490	2,274,771	1,195,076	30,210	85,874
$5,000,000 or more	442	4,993,645	4,971,385	3,669,142	25,207	114,119
Mining						
Total	112,515	10,147,535	9,697,403	2,385,960	613,701	308,090
Under $2,500	43,305	31,009	315,241	22,926	1,217	* 550
$2,500 under $5,000	14,471	52,237	87,795	1,594	* 788	* 687
$5,000 under $10,000	10,566	73,425	85,373	996	8,246	* 1,835
$10,000 under $25,000	11,572	187,931	236,162	45,597	16,458	* 443
$25,000 under $50,000	6,993	259,091	266,219	** 137,250	33,067	4,219
$50,000 under $100,000	8,975	673,772	835,672	**	393,346	1,979
$100,000 under $200,000	8,778	1,202,142	536,480	**	66,564	2,584
$200,000 under $500,000	4,907	1,485,869	1,061,123	215,942	33,885	93,483
$500,000 under $1,000,000	1,558	1,114,962	1,108,042	219,579	18,344	11,653
$1,000,000 under $2,500,000	981	1,414,010	1,344,495	344,961	19,819	84,313
$2,500,000 under $5,000,000	237	821,344	886,496	265,518	11,870	** 106,343
$5,000,000 or more	173	2,831,743	2,934,305	1,131,597	10,096	**
Utilities						
Total	13,270	919,837	767,685	101,531	165,121	112,351
Under $2,500	3,256	-1,955	17,622	* 100	* 10,952	** 433
$2,500 under $5,000	* 451	* 2,102	* 1,643	* 1,027	** 2,384	**
$5,000 under $10,000	680	4,701	2,680	** 150	0	**
$10,000 under $25,000	2,241	36,376	41,554	**	**	**
$25,000 under $50,000	1,101	45,790	38,167	** 1,162	* 23,807	**
$50,000 under $100,000	3,125	207,586	138,376	**	* 41,125	** 110,284
$100,000 under $200,000	* 1,999	* 309,010	* 275,879	**	* 82,391	**
$200,000 under $500,000	323	87,730	55,544	0	** 4,463	**
$500,000 under $1,000,000	* 16	* 9,787	* 9,006	* 1,889	**	**
$1,000,000 under $2,500,000	* 54	* 73,968	* 71,772	** 97,203	**	523
$2,500,000 under $5,000,000	** 23	** 144,744	** 115,441	**	**	** 1,111
$5,000,000 or more	**	**	**	**	**	**

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Construction						
Total	2,832,288	265,543,261	221,693,784	105,809,743	17,086,868	24,863,854
Under $2,500	319,859	306,330	1,536,576	67,100	370,311	25,606
$2,500 under $5,000	181,631	666,994	668,246	35,214	218,473	29,325
$5,000 under $10,000	297,986	2,174,413	1,390,505	100,466	389,987	30,209
$10,000 under $25,000	639,394	10,316,585	5,154,792	582,598	1,574,158	167,983
$25,000 under $50,000	523,270	18,519,059	11,082,111	1,973,085	3,278,488	482,686
$50,000 under $100,000	366,980	25,546,603	17,187,104	5,195,620	3,570,565	1,545,618
$100,000 under $200,000	243,710	34,374,147	26,905,338	9,581,860	2,840,885	3,746,454
$200,000 under $500,000	161,474	49,230,357	42,043,336	15,953,960	2,626,971	6,979,260
$500,000 under $1,000,000	62,809	41,890,417	37,731,237	18,839,138	1,297,501	5,679,731
$1,000,000 under $2,500,000	28,222	42,504,887	39,737,130	25,033,782	676,351	4,185,017
$2,500,000 under $5,000,000	4,660	15,966,296	15,094,963	9,853,644	140,853	1,394,904
$5,000,000 or more	2,292	24,047,173	23,162,446	18,593,276	102,326	597,059
Manufacturing						
Total	401,733	34,856,897	30,616,008	15,573,968	1,110,076	900,937
Under $2,500	112,588	88,019	493,051	51,862	86,247	2,592
$2,500 under $5,000	33,111	118,729	187,960	17,409	40,751	** 1,442
$5,000 under $10,000	42,138	292,703	315,567	50,336	63,339	**
$10,000 under $25,000	75,652	1,213,160	775,313	120,952	127,595	* 3,000
$25,000 under $50,000	45,646	1,633,027	1,078,522	176,425	211,990	62,061
$50,000 under $100,000	34,432	2,488,667	1,759,801	461,371	156,118	79,305
$100,000 under $200,000	26,796	4,075,188	3,190,684	1,336,804	124,896	134,266
$200,000 under $500,000	20,378	6,342,127	5,561,361	2,688,860	166,297	203,841
$500,000 under $1,000,000	7,075	5,060,394	4,464,843	2,238,179	61,404	178,604
$1,000,000 under $2,500,000	2,631	3,786,491	3,456,374	1,850,964	36,395	167,144
$2,500,000 under $5,000,000	752	2,575,524	2,465,040	1,635,987	19,330	26,081
$5,000,000 or more	534	7,182,870	6,867,494	4,944,820	15,713	42,601
Wholesale trade (merchant wholesalers)						
Total	333,500	49,975,820	45,107,900	31,108,842	1,417,252	544,251
Under $2,500	79,054	37,389	483,452	67,133	76,232	* 4,396
$2,500 under $5,000	24,426	83,932	140,659	9,208	* 12,470	** 1,353
$5,000 under $10,000	37,172	263,266	374,132	32,103	46,403	**
$10,000 under $25,000	57,641	954,558	724,760	161,176	120,395	* 1,327
$25,000 under $50,000	35,936	1,324,807	953,145	235,707	275,680	9,615
$50,000 under $100,000	31,131	2,271,208	1,571,069	555,118	201,950	32,189
$100,000 under $200,000	33,268	4,505,958	3,210,409	1,291,923	280,492	183,045
$200,000 under $500,000	18,282	5,498,493	4,404,872	2,684,025	242,379	97,899
$500,000 under $1,000,000	9,190	6,530,314	5,728,670	4,188,462	58,205	48,947
$1,000,000 under $2,500,000	4,919	7,572,949	7,195,376	5,422,382	37,496	33,828
$2,500,000 under $5,000,000	1,400	4,774,210	4,519,767	3,408,130	20,379	45,623
$5,000,000 or more	1,081	16,158,737	15,801,589	13,053,474	45,171	86,028
Retail trade						
Total	2,433,961	180,827,675	170,509,598	112,010,438	5,504,840	1,891,552
Under $2,500	847,487	755,255	4,214,518	587,085	919,924	37,336
$2,500 under $5,000	298,544	1,074,349	1,798,193	354,255	322,956	4,529
$5,000 under $10,000	298,418	2,183,549	2,320,068	571,087	345,418	12,158
$10,000 under $25,000	370,508	5,896,212	4,919,347	1,499,475	750,159	63,281
$25,000 under $50,000	220,407	7,794,608	5,982,052	1,808,457	918,475	84,721
$50,000 under $100,000	142,247	10,078,217	8,269,872	3,538,745	697,159	212,201
$100,000 under $200,000	110,807	15,907,963	13,455,472	7,542,254	574,765	155,863
$200,000 under $500,000	83,067	26,565,026	23,633,076	14,647,962	502,457	455,872
$500,000 under $1,000,000	32,319	22,353,152	20,773,685	14,240,751	212,458	322,007
$1,000,000 under $2,500,000	20,646	31,752,694	30,345,892	22,397,564	150,767	288,611
$2,500,000 under $5,000,000	6,767	23,349,480	22,437,827	17,942,944	63,989	120,530
$5,000,000 or more	2,745	33,117,169	32,359,597	26,879,859	46,313	134,444

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Transportation and warehousing						
Total	2,354,294	118,597,590	101,989,393	11,411,588	28,554,231	8,129,757
Under $2,500	440,769	456,889	1,499,869	* 2,768	580,563	21,807
$2,500 under $5,000	245,877	872,618	1,260,110	* 5,481	486,682	* 9,452
$5,000 under $10,000	272,907	1,963,630	1,917,530	* 12,292	911,292	11,153
$10,000 under $25,000	451,923	7,472,232	5,862,643	72,025	2,726,840	87,166
$25,000 under $50,000	371,616	13,622,082	9,830,504	166,859	4,322,019	112,810
$50,000 under $100,000	298,304	20,906,265	15,637,556	270,165	5,510,101	606,330
$100,000 under $200,000	195,481	27,110,174	22,287,790	1,194,219	7,995,790	978,788
$200,000 under $500,000	56,100	15,618,761	13,774,493	1,259,610	3,251,254	1,576,416
$500,000 under $1,000,000	13,213	8,996,158	8,600,773	1,526,788	1,228,057	1,318,483
$1,000,000 under $2,500,000	5,804	8,940,102	8,786,528	1,637,822	925,485	1,869,916
$2,500,000 under $5,000,000	1,648	5,522,878	5,470,197	2,082,282	350,562	770,021
$5,000,000 or more	652	7,115,803	7,061,401	3,181,277	265,587	767,414
Information						
Total	384,766	13,601,066	10,878,266	2,586,993	724,700	958,178
Under $2,500	141,553	120,889	940,685	22,872	106,002	69,922
$2,500 under $5,000	34,251	119,838	200,596	* 2,624	35,721	* 324
$5,000 under $10,000	45,773	321,890	223,222	8,322	25,943	* 5,317
$10,000 under $25,000	74,964	1,211,610	802,511	20,731	130,034	45,265
$25,000 under $50,000	39,208	1,370,046	858,667	22,736	93,873	50,178
$50,000 under $100,000	29,118	1,980,623	1,244,086	134,076	169,919	126,088
$100,000 under $200,000	10,200	1,324,097	675,992	132,676	84,050	102,896
$200,000 under $500,000	6,804	1,988,427	1,304,723	143,922	52,369	335,922
$500,000 under $1,000,000	1,919	1,315,462	1,022,836	477,607	14,235	74,563
$1,000,000 under $2,500,000	573	823,331	635,739	246,965	3,782	57,842
$2,500,000 under $5,000,000	175	572,074	560,947	147,693	2,915	35,446
$5,000,000 or more	227	2,452,777	2,408,261	1,226,769	5,858	54,414
Finance and insurance						
Total	660,160	83,787,509	60,966,615	23,473,315	2,674,895	1,341,643
Under $2,500	140,593	32,616	1,132,082	** 18,401	210,378	15,534
$2,500 under $5,000	63,514	229,833	377,727	**	88,789	* 1,963
$5,000 under $10,000	65,087	459,088	439,988	* 6,554	102,431	* 5,737
$10,000 under $25,000	90,460	1,501,800	1,091,449	18,307	354,763	12,582
$25,000 under $50,000	76,043	2,615,926	1,518,144	57,009	328,196	42,210
$50,000 under $100,000	86,702	6,361,666	3,336,188	128,772	618,053	107,178
$100,000 under $200,000	64,561	9,137,127	4,575,475	191,948	476,666	183,088
$200,000 under $500,000	51,466	15,654,111	9,251,178	1,160,549	355,386	333,715
$500,000 under $1,000,000	14,740	9,911,570	5,770,786	658,237	103,514	147,471
$1,000,000 under $2,500,000	5,092	7,554,201	5,199,682	767,069	25,525	271,791
$2,500,000 under $5,000,000	1,164	3,864,969	3,168,846	1,225,631	4,594	112,236
$5,000,000 or more	735	26,464,602	25,105,069	19,240,838	6,600	108,137
Real estate and rental and leasing						
Total	1,351,705	93,374,289	60,493,025	16,133,799	5,851,535	2,088,097
Under $2,500	245,102	90,149	1,567,761	** 14,339	300,190	21,280
$2,500 under $5,000	92,805	333,714	441,185	**	105,779	8,002
$5,000 under $10,000	153,355	1,124,931	1,168,022	* 4,972	309,367	17,149
$10,000 under $25,000	269,686	4,467,148	3,166,027	69,606	840,313	70,143
$25,000 under $50,000	206,425	7,441,826	4,443,523	56,363	1,116,060	51,384
$50,000 under $100,000	180,562	13,388,661	6,825,471	456,889	1,405,935	142,534
$100,000 under $200,000	118,205	16,636,923	8,051,566	1,060,722	1,046,471	323,789
$200,000 under $500,000	61,787	18,311,359	10,094,379	2,607,051	525,243	631,852
$500,000 under $1,000,000	14,589	9,708,075	6,231,914	2,087,374	124,449	372,145
$1,000,000 under $2,500,000	7,290	10,794,688	8,543,505	4,512,671	51,619	264,602
$2,500,000 under $5,000,000	1,354	4,664,329	3,941,272	2,119,386	15,381	118,561
$5,000,000 or more	545	6,412,486	6,018,399	3,144,426	10,730	66,655

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Professional, scientific, and technical services						
Total	3,536,343	200,497,058	117,890,284	25,502,107	7,429,484	7,324,183
Under $2,500	884,058	758,608	3,706,799	49,453	578,928	53,731
$2,500 under $5,000	362,025	1,308,103	1,538,380	65,921	269,166	12,762
$5,000 under $10,000	456,558	3,219,628	2,376,396	61,011	539,546	48,836
$10,000 under $25,000	625,226	10,199,422	5,749,842	283,000	960,356	95,984
$25,000 under $50,000	428,948	15,247,079	7,542,632	517,100	1,383,168	283,319
$50,000 under $100,000	358,992	24,980,455	11,368,436	1,031,173	1,607,721	667,506
$100,000 under $200,000	230,471	31,823,844	14,136,276	1,789,491	1,030,433	1,092,467
$200,000 under $500,000	135,913	40,785,842	20,243,716	3,670,592	685,568	1,869,618
$500,000 under $1,000,000	33,746	22,609,947	13,732,712	3,621,504	198,528	1,120,991
$1,000,000 under $2,500,000	16,243	23,525,605	16,450,430	5,317,527	125,942	1,206,749
$2,500,000 under $5,000,000	2,805	9,535,747	7,460,127	2,685,202	21,109	398,159
$5,000,000 or more	1,359	16,502,778	13,584,538	6,410,133	29,021	474,061
Administrative and support and waste management services						
Total	2,601,776	84,441,293	60,170,380	15,511,745	7,724,179	4,027,984
Under $2,500	577,315	628,159	2,529,898	37,925	485,025	20,604
$2,500 under $5,000	313,515	1,153,487	959,109	14,924	274,565	21,436
$5,000 under $10,000	405,783	2,908,746	1,602,808	11,345	458,261	22,933
$10,000 under $25,000	723,090	11,422,874	4,470,287	161,786	1,479,838	89,797
$25,000 under $50,000	289,000	10,131,896	5,590,928	423,103	1,841,414	224,515
$50,000 under $100,000	155,474	10,694,551	6,042,836	693,000	1,323,763	563,186
$100,000 under $200,000	83,931	11,969,884	8,563,942	1,896,306	980,552	525,962
$200,000 under $500,000	37,979	11,117,806	8,309,127	1,867,326	513,494	1,199,775
$500,000 under $1,000,000	9,235	6,349,186	5,416,917	1,908,811	161,365	601,967
$1,000,000 under $2,500,000	4,950	7,501,657	6,652,029	2,981,007	125,484	496,609
$2,500,000 under $5,000,000	1,078	3,470,067	3,158,690	1,533,944	57,794	133,909
$5,000,000 or more	426	7,092,977	6,873,808	3,982,263	22,621	127,294
Educational services						
Total	856,603	13,700,895	8,824,590	456,485	1,039,994	442,706
Under $2,500	320,235	340,099	654,582	11,705	149,690	* 23,133
$2,500 under $5,000	163,263	575,658	585,474	9,697	158,462	* 661
$5,000 under $10,000	128,011	923,005	741,087	* 12,156	151,101	6,131
$10,000 under $25,000	130,970	2,042,020	942,003	27,745	220,303	8,264
$25,000 under $50,000	60,891	2,124,804	1,044,452	* 9,930	149,549	53,388
$50,000 under $100,000	32,717	2,237,283	987,339	* 38,359	108,589	33,411
$100,000 under $200,000	12,227	1,644,797	1,094,306	88,417	65,402	93,600
$200,000 under $500,000	6,421	1,947,070	1,295,002	73,913	26,549	153,037
$500,000 under $1,000,000	1,344	872,796	669,581	* 34,369	5,138	36,296
$1,000,000 under $2,500,000	466	612,100	473,080	11,257	2,762	31,752
$2,500,000 under $5,000,000	31	117,143	87,682	* 4,859	* 1,162	* 1,980
$5,000,000 or more	* 28	* 264,121	* 250,002	* 134,077	* 1,288	* 1,051
Health care and social assistance						
Total	2,131,198	122,472,813	75,368,355	6,076,874	4,140,704	3,256,555
Under $2,500	386,160	371,278	1,834,890	34,429	466,909	35,349
$2,500 under $5,000	222,527	803,006	636,518	13,317	112,692	* 17,349
$5,000 under $10,000	331,259	2,385,090	1,187,446	25,621	275,636	7,138
$10,000 under $25,000	546,732	8,504,427	3,224,879	54,009	899,243	13,769
$25,000 under $50,000	266,838	9,641,080	5,374,495	135,594	818,039	79,044
$50,000 under $100,000	174,923	12,809,227	6,178,856	168,031	538,319	441,931
$100,000 under $200,000	87,627	11,912,584	5,588,009	350,946	487,359	481,101
$200,000 under $500,000	69,078	22,189,254	12,111,031	1,258,292	280,826	466,840
$500,000 under $1,000,000	31,141	21,634,308	13,919,161	1,104,321	151,106	622,870
$1,000,000 under $2,500,000	12,643	17,967,822	12,816,788	1,127,913	70,496	517,956
$2,500,000 under $5,000,000	1,645	5,515,686	4,439,101	613,365	25,633	248,522
$5,000,000 or more	625	8,739,053	8,057,183	1,191,037	14,448	324,688

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns [1]	Business receipts, total [1,2]	Business deductions			
			Total [1,2]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
Arts, entertainment, and recreation						
Total	1,696,089	49,363,976	37,947,355	8,424,927	2,476,975	1,859,148
Under $2,500	651,832	601,309	1,946,303	21,112	321,879	45,489
$2,500 under $5,000	252,991	896,894	937,941	19,782	165,017	42,807
$5,000 under $10,000	212,553	1,543,821	1,280,655	56,013	211,649	41,184
$10,000 under $25,000	268,391	4,306,789	2,665,434	118,509	505,156	29,894
$25,000 under $50,000	155,986	5,440,915	3,604,054	202,782	602,675	299,259
$50,000 under $100,000	88,725	6,010,618	4,163,059	490,907	354,141	437,881
$100,000 under $200,000	36,122	4,973,064	3,503,011	666,668	155,556	224,414
$200,000 under $500,000	20,215	6,197,610	4,272,092	1,475,589	93,781	350,559
$500,000 under $1,000,000	5,272	3,730,273	2,776,908	593,418	36,031	127,524
$1,000,000 under $2,500,000	2,676	4,264,865	3,358,622	1,267,018	13,428	112,584
$2,500,000 under $5,000,000	827	2,919,136	2,324,821	641,769	9,125	81,256
$5,000,000 or more	498	8,478,683	7,114,455	2,871,361	8,537	66,297
Accommodation, food services, and drinking places						
Total	552,800	69,123,452	65,829,136	25,767,266	1,141,956	1,050,080
Under $2,500	141,655	85,165	954,484	23,732	142,928	13,637
$2,500 under $5,000	60,222	220,871	346,688	13,655	65,800	* 4,955
$5,000 under $10,000	63,931	473,876	494,894	49,679	106,680	* 3,582
$10,000 under $25,000	86,357	1,333,449	841,303	87,218	112,355	8,777
$25,000 under $50,000	36,485	1,328,435	1,232,223	199,694	104,426	40,806
$50,000 under $100,000	50,381	3,612,162	2,926,928	752,694	163,043	173,913
$100,000 under $200,000	34,296	5,043,916	4,653,445	1,653,680	139,764	141,544
$200,000 under $500,000	50,945	15,824,579	14,668,756	6,299,223	162,855	207,403
$500,000 under $1,000,000	17,189	11,784,798	11,170,907	4,739,195	71,447	210,070
$1,000,000 under $2,500,000	8,880	13,345,199	12,732,698	5,930,338	48,595	136,716
$2,500,000 under $5,000,000	1,580	5,446,808	5,329,812	2,300,973	12,211	32,111
$5,000,000 or more	878	10,624,195	10,477,001	3,717,185	11,854	76,567
Other services						
Total	3,429,890	113,122,996	83,512,202	21,434,406	7,523,526	4,530,989
Under $2,500	650,880	612,687	3,236,935	69,751	707,874	68,022
$2,500 under $5,000	352,446	1,268,884	1,679,197	67,458	318,846	29,862
$5,000 under $10,000	529,042	3,905,536	2,405,386	88,635	482,817	21,156
$10,000 under $25,000	962,062	15,165,569	6,689,776	515,787	1,362,495	59,000
$25,000 under $50,000	485,707	16,906,656	9,439,611	988,364	1,791,866	184,747
$50,000 under $100,000	264,351	17,986,702	11,265,421	1,817,714	1,474,352	572,755
$100,000 under $200,000	95,970	13,456,955	10,162,090	2,432,876	610,004	671,019
$200,000 under $500,000	65,045	19,532,032	16,433,790	4,830,559	454,234	1,748,782
$500,000 under $1,000,000	19,304	13,181,917	11,906,329	5,662,880	220,720	756,611
$1,000,000 under $2,500,000	4,021	5,699,995	5,179,980	2,006,040	51,610	298,193
$2,500,000 under $5,000,000	754	2,414,650	2,253,780	1,119,892	36,839	87,559
$5,000,000 or more	309	2,991,414	2,859,906	1,834,450	11,869	33,283
Unclassified establishments						
Total	434,251	3,865,876	2,756,312	149,747	398,485	140,853
Under $2,500	196,290	165,877	805,850	5,518	82,972	** 118,998
$2,500 under $5,000	70,404	249,156	116,587	* 375	** 131,522	**
$5,000 under $10,000	71,575	512,818	187,711	** 31,105	52,715	**
$10,000 under $25,000	66,734	1,021,936	446,143	**	**	**
$25,000 under $50,000	20,991	687,849	324,596	* 32,889	105,791	**
$50,000 under $100,000	4,317	319,756	172,650	* 12,777	* 5,653	** 21,855
$100,000 under $200,000	3,003	368,460	255,204	0	* 14,273	**
$200,000 under $500,000	857	312,117	236,559	* 1,657	** 5,560	**
$500,000 under $1,000,000	* 23	* 16,021	* 4,953	0	**	**
$1,000,000 under $2,500,000	* 54	* 100,022	* 89,458	** 65,426	**	0
$2,500,000 under $5,000,000	** 5	** 111,866	** 116,600	**	**	0
$5,000,000 or more	**	**	**	**	**	0

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Business deductions—continued					Net Income less deficit
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
All nonfarm sole proprietorships						
Total	42,073,428	44,468,656	97,282,322	136,259,013	10,671,760	346,241,776
Under $2,500	2,098,335	2,771,639	367,164	4,027,031	419,229	-22,592,951
$2,500 under $5,000	671,499	1,079,792	34,882	1,473,758	260,685	-1,908,943
$5,000 under $10,000	1,150,566	1,630,837	93,903	2,294,669	583,764	6,345,367
$10,000 under $25,000	2,233,155	3,754,750	442,294	6,340,345	1,674,507	39,692,209
$25,000 under $50,000	3,137,024	5,167,270	669,224	9,629,349	2,226,972	46,345,895
$50,000 under $100,000	4,156,368	5,607,989	2,141,158	14,456,523	2,425,996	62,872,555
$100,000 under $200,000	5,694,873	7,069,573	6,201,544	17,502,437	1,652,388	65,328,285
$200,000 under $500,000	7,187,458	7,771,522	18,738,872	22,808,716	987,238	70,399,887
$500,000 under $1,000,000	5,072,807	4,527,829	20,493,659	16,234,277	286,014	36,323,024
$1,000,000 under $2,500,000	4,715,715	3,187,998	21,518,261	15,592,977	126,546	25,485,562
$2,500,000 under $5,000,000	2,222,437	954,648	10,043,706	8,165,139	19,104	8,006,879
$5,000,000 or more	3,733,191	944,810	16,537,657	17,733,791	9,317	9,944,007
Agriculture, forestry, hunting, and fishing						
Total	1,834,192	668,243	1,667,636	3,028,944	77,502	1,678,932
Under $2,500	88,739	86,724	* 543	122,114	** 12,363	-562,299
$2,500 under $5,000	46,975	16,728	** 1,228	37,135	**	-73,701
$5,000 under $10,000	35,353	24,620	**	68,220	**	38,829
$10,000 under $25,000	117,730	63,533	* 402	114,181	**	122,200
$25,000 under $50,000	117,463	48,803	1,101	151,915	* 32,800	385,900
$50,000 under $100,000	185,388	77,483	12,573	284,708	** 27,742	264,285
$100,000 under $200,000	182,732	62,937	72,918	252,366	**	545,701
$200,000 under $500,000	294,784	109,737	196,237	519,753	**	351,588
$500,000 under $1,000,000	229,309	92,484	268,920	499,510	* 2,440	369,606
$1,000,000 under $2,500,000	242,890	48,591	353,749	447,034	2,051	209,257
$2,500,000 under $5,000,000	175,060	14,402	292,163	267,998	* 74	4,371
$5,000,000 or more	117,770	22,199	467,803	264,010	* 30	23,195
Mining						
Total	814,411	89,700	556,291	3,138,126	18,448	541,208
Under $2,500	48,737	420	* 11,650	192,003	** 209	-199,997
$2,500 under $5,000	6,127	* 251	** 3,057	53,631	**	-32,178
$5,000 under $10,000	3,606	511	**	40,454	**	-11,798
$10,000 under $25,000	17,652	1,689	* 3,390	101,060	**	-48,524
$25,000 under $50,000	22,183	2,192	* 3,242	95,179	* 4,936	-7,158
$50,000 under $100,000	66,705	7,247	6,883	168,291	** 9,594	-162,737
$100,000 under $200,000	86,426	6,146	* 3,698	133,957	**	665,953
$200,000 under $500,000	141,798	19,960	66,357	251,432	3,484	426,195
$500,000 under $1,000,000	81,770	12,965	63,658	445,531	* 26	6,451
$1,000,000 under $2,500,000	78,977	13,460	109,387	416,971	* 112	69,995
$2,500,000 under $5,000,000	87,887	9,536	118,858	193,210	* 29	-63,965
$5,000,000 or more	172,544	15,321	166,112	1,046,406	* 59	-101,030
Utilities						
Total	75,126	49,459	29,124	64,224	* 6,007	153,842
Under $2,500	** 1,689	* 12	** 29,124	345	0	-17,913
$2,500 under $5,000	**	* 113	**	* 105	0	* 459
$5,000 under $10,000	* 1,389	4	**	* 210	0	2,046
$10,000 under $25,000	* 4,451	4	**	* 25,371	** 4,580	-5,281
$25,000 under $50,000	* 840	* 3,266	**	* 1,971	**	7,623
$50,000 under $100,000	** 31,596	** 43,393	**	* 696	** 1,427	69,204
$100,000 under $200,000	**	**	**	* 5,688	**	* 33,131
$200,000 under $500,000	* 22,184	* 2,250	**	* 2,699	**	32,283
$500,000 under $1,000,000	* 3,885	0	**	* 505	0	* 793
$1,000,000 under $2,500,000	** 9,093	** 417	**	* 13,321	0	* 2,196
$2,500,000 under $5,000,000	**	**	**	** 13,313	0	** 29,303
$5,000,000 or more	**	**	**	**	0	**

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Business deductions—continued					Net Income less deficit
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Construction						
Total	6,902,108	12,162,217	12,462,042	14,921,964	1,093,561	43,792,246
Under $2,500	195,705	150,974	22,736	208,780	7,103	-1,181,999
$2,500 under $5,000	35,968	73,563	** 4,139	52,377	* 1,127	17,604
$5,000 under $10,000	83,853	142,888	**	140,268	9,175	784,011
$10,000 under $25,000	258,924	624,870	55,996	479,708	82,350	5,148,183
$25,000 under $50,000	362,545	1,202,296	74,364	1,347,063	199,765	7,457,005
$50,000 under $100,000	632,031	1,350,147	274,901	1,459,417	287,153	8,336,082
$100,000 under $200,000	832,496	2,588,986	1,131,477	2,261,053	205,128	7,471,779
$200,000 under $500,000	1,512,609	3,040,768	2,677,559	3,774,975	183,499	7,184,898
$500,000 under $1,000,000	1,136,823	1,774,249	2,985,397	2,077,883	77,102	4,031,555
$1,000,000 under $2,500,000	964,165	833,153	2,854,186	1,693,110	36,833	2,780,554
$2,500,000 under $5,000,000	350,238	255,306	1,223,903	769,060	2,911	872,955
$5,000,000 or more	536,750	125,016	1,157,385	658,269	1,415	889,619
Manufacturing						
Total	1,197,464	1,210,884	2,607,023	2,360,166	174,578	4,346,707
Under $2,500	89,511	51,448	5,551	60,400	10,587	-397,116
$2,500 under $5,000	16,933	35,072	** 513	18,615	* 2,177	-67,919
$5,000 under $10,000	24,474	36,147	**	27,113	20,956	-19,066
$10,000 under $25,000	46,187	49,006	** 14,899	103,494	35,583	438,246
$25,000 under $50,000	38,986	100,641	**	97,910	36,786	554,505
$50,000 under $100,000	45,231	187,623	61,634	226,519	27,109	729,642
$100,000 under $200,000	103,832	252,701	212,244	308,076	19,588	884,755
$200,000 under $500,000	231,830	215,710	498,001	417,416	8,991	847,357
$500,000 under $1,000,000	200,238	83,220	557,979	356,368	10,326	596,113
$1,000,000 under $2,500,000	107,449	154,287	464,926	171,355	2,246	336,672
$2,500,000 under $5,000,000	98,402	13,345	214,447	155,667	* 185	118,072
$5,000,000 or more	194,392	31,686	576,829	417,233	* 44	325,446
Wholesale trade (merchant wholesalers)						
Total	655,642	833,845	1,904,857	2,990,103	168,496	4,888,502
Under $2,500	15,437	31,812	** 11,856	98,297	6,356	-446,058
$2,500 under $5,000	* 2,649	29,627	**	21,182	* 2,334	-56,727
$5,000 under $10,000	9,182	59,919	* 1,939	138,929	* 12,019	-110,858
$10,000 under $25,000	6,745	52,840	** 18,387	135,459	18,943	229,715
$25,000 under $50,000	24,673	55,541	**	99,634	25,409	371,662
$50,000 under $100,000	53,984	112,310	4,202	154,178	24,710	700,208
$100,000 under $200,000	51,226	193,808	80,314	306,839	34,530	1,294,859
$200,000 under $500,000	51,541	80,070	191,497	290,188	30,541	1,094,016
$500,000 under $1,000,000	81,498	60,134	270,396	352,391	9,537	801,940
$1,000,000 under $2,500,000	127,876	49,057	401,213	339,951	3,137	378,326
$2,500,000 under $5,000,000	61,888	54,789	294,203	279,638	* 269	268,130
$5,000,000 or more	168,942	53,939	630,852	773,416	713	363,289
Retail trade						
Total	2,406,605	3,548,285	7,974,293	11,402,513	692,686	10,374,360
Under $2,500	206,587	415,846	5,053	450,776	65,001	-3,444,105
$2,500 under $5,000	54,818	161,643	* 7,958	167,219	40,947	-722,001
$5,000 under $10,000	121,038	197,794	* 4,313	238,701	55,208	-115,483
$10,000 under $25,000	112,377	361,252	70,080	528,438	98,556	977,811
$25,000 under $50,000	160,798	397,256	37,075	761,695	132,189	1,814,291
$50,000 under $100,000	148,138	393,235	177,158	855,365	84,965	1,807,773
$100,000 under $200,000	189,792	454,188	389,433	1,303,134	119,957	2,452,276
$200,000 under $500,000	318,040	415,005	1,138,621	1,754,237	57,795	2,934,421
$500,000 under $1,000,000	263,132	205,421	1,213,779	1,453,489	20,724	1,583,454
$1,000,000 under $2,500,000	339,711	326,926	1,964,053	1,664,171	12,988	1,401,932
$2,500,000 under $5,000,000	181,025	138,629	1,286,270	1,024,851	3,940	909,919
$5,000,000 or more	311,148	81,090	1,680,502	1,200,438	417	774,072

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Business deductions—continued					Net Income less deficit
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Transportation and warehousing						
Total	7,034,001	1,608,692	3,408,813	13,755,028	235,950	16,781,021
Under $2,500	147,402	99,826	** 10,634	96,401	* 857	-1,003,984
$2,500 under $5,000	116,211	50,909	**	121,126	* 7,283	-386,628
$5,000 under $10,000	85,711	56,085	* 31,577	206,178	* 4,441	62,817
$10,000 under $25,000	216,831	121,548	* 426	938,064	30,389	1,639,453
$25,000 under $50,000	395,845	198,709	79,832	1,498,087	29,916	3,787,210
$50,000 under $100,000	860,518	230,997	48,295	2,592,778	40,197	5,272,101
$100,000 under $200,000	1,749,313	382,797	63,666	2,969,682	90,821	4,821,189
$200,000 under $500,000	1,217,261	224,929	619,950	1,636,538	21,124	1,864,019
$500,000 under $1,000,000	738,939	103,597	710,303	1,202,694	7,140	415,102
$1,000,000 under $2,500,000	659,229	93,005	794,807	992,542	2,988	168,762
$2,500,000 under $5,000,000	353,466	24,778	447,776	671,851	492	53,438
$5,000,000 or more	493,275	21,513	601,547	829,086	302	87,542
Information						
Total	549,600	432,977	695,082	1,957,088	231,698	2,841,555
Under $2,500	110,569	79,619	** 47,227	121,056	15,222	-820,998
$2,500 under $5,000	12,435	14,932	**	28,700	14,035	-80,758
$5,000 under $10,000	17,507	26,303	* 4,036	52,683	12,217	98,668
$10,000 under $25,000	57,400	39,950	* 2,499	196,231	66,257	421,388
$25,000 under $50,000	111,150	66,626	* 10,752	163,349	43,489	511,379
$50,000 under $100,000	24,282	76,162	* 65,950	220,319	44,532	736,532
$100,000 under $200,000	12,499	22,687	19,770	64,906	13,596	648,189
$200,000 under $500,000	94,917	79,233	46,978	214,622	20,102	687,253
$500,000 under $1,000,000	16,465	16,827	122,094	141,736	1,632	293,021
$1,000,000 under $2,500,000	12,472	4,545	53,232	128,209	** 488	187,623
$2,500,000 under $5,000,000	19,365	1,403	98,547	160,586	**	10,013
$5,000,000 or more	60,538	4,690	223,995	464,692	* 129	149,246
Finance and insurance						
Total	802,714	588,345	5,011,138	12,844,824	347,524	22,874,901
Under $2,500	43,840	15,062	55,926	216,338	15,090	-1,088,242
$2,500 under $5,000	4,250	9,596	** 6,658	81,744	10,024	-147,836
$5,000 under $10,000	13,231	22,931	**	65,099	16,974	19,100
$10,000 under $25,000	43,346	28,090	3,521	178,687	40,917	418,599
$25,000 under $50,000	58,021	59,678	34,498	231,768	30,971	1,099,289
$50,000 under $100,000	108,148	71,802	109,738	665,665	84,464	3,025,474
$100,000 under $200,000	115,122	100,614	278,432	1,146,815	60,270	4,561,920
$200,000 under $500,000	171,862	125,981	1,444,796	2,372,005	66,349	6,399,533
$500,000 under $1,000,000	107,329	52,574	1,049,010	1,937,150	17,681	4,141,942
$1,000,000 under $2,500,000	75,939	35,288	823,437	1,729,110	2,767	2,377,625
$2,500,000 under $5,000,000	13,665	4,411	346,337	815,317	1,065	697,143
$5,000,000 or more	47,960	62,320	858,785	3,405,125	951	1,370,354
Real estate and rental and leasing						
Total	3,367,182	1,310,588	2,687,313	9,110,697	902,186	33,016,641
Under $2,500	178,020	55,895	** 11,815	310,550	23,511	-1,448,027
$2,500 under $5,000	20,703	23,027	**	60,577	2,066	-108,095
$5,000 under $10,000	103,597	42,585	* 1,210	178,023	57,953	-31,424
$10,000 under $25,000	198,427	102,629	10,111	488,329	123,747	1,331,079
$25,000 under $50,000	303,271	183,753	57,979	746,604	169,737	2,990,130
$50,000 under $100,000	376,014	200,802	42,802	1,425,508	246,991	6,546,768
$100,000 under $200,000	487,260	219,256	153,635	1,465,835	157,908	8,608,910
$200,000 under $500,000	450,899	276,922	483,266	1,805,915	91,446	8,227,723
$500,000 under $1,000,000	334,704	81,903	531,368	844,549	13,639	3,486,881
$1,000,000 under $2,500,000	437,811	80,224	565,287	742,475	13,680	2,283,186
$2,500,000 under $5,000,000	179,692	26,296	291,147	316,989	1,254	724,036
$5,000,000 or more	296,785	17,295	538,692	725,343	252	405,474

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Business deductions—continued					Net Income less deficit
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Professional, scientific, and technical services						
Total	3,329,110	3,523,138	13,934,275	18,201,054	2,646,066	82,794,912
Under $2,500	251,310	310,385	42,864	502,118	107,656	-2,885,969
$2,500 under $5,000	94,964	86,055	* 7,852	219,408	65,495	-175,542
$5,000 under $10,000	116,921	147,642	9,130	335,005	151,952	846,643
$10,000 under $25,000	280,359	385,433	120,725	784,859	402,261	4,471,109
$25,000 under $50,000	454,934	331,679	68,541	1,010,121	472,911	7,707,831
$50,000 under $100,000	322,775	521,569	241,866	1,720,603	628,116	13,613,149
$100,000 under $200,000	346,748	560,991	1,102,133	2,436,864	462,714	17,684,737
$200,000 under $500,000	529,532	573,837	2,444,592	3,336,187	276,633	20,535,704
$500,000 under $1,000,000	291,817	242,937	2,714,570	2,213,737	50,889	8,884,339
$1,000,000 under $2,500,000	293,089	272,723	3,244,950	2,522,407	21,642	7,087,235
$2,500,000 under $5,000,000	137,576	60,065	1,553,275	1,121,279	3,575	2,079,513
$5,000,000 or more	209,084	29,823	2,383,777	1,998,466	2,222	2,946,163
Administrative and support and waste management services						
Total	3,058,433	3,115,124	6,473,616	6,390,914	655,519	24,356,832
Under $2,500	174,059	352,946	11,615	304,394	33,558	-1,874,777
$2,500 under $5,000	73,358	82,805	* 2,334	74,812	9,568	194,383
$5,000 under $10,000	130,889	171,785	* 2,483	139,850	33,084	1,311,141
$10,000 under $25,000	216,673	426,582	83,162	435,253	101,100	6,963,855
$25,000 under $50,000	299,474	464,237	73,968	672,065	184,114	4,541,476
$50,000 under $100,000	369,093	456,682	211,057	761,479	105,717	4,651,639
$100,000 under $200,000	538,999	505,499	923,143	1,146,432	116,966	3,406,250
$200,000 under $500,000	508,677	315,133	1,156,686	1,011,778	56,831	2,810,584
$500,000 under $1,000,000	281,921	206,893	926,016	432,190	8,542	930,308
$1,000,000 under $2,500,000	282,505	92,597	1,182,169	489,317	5,289	848,397
$2,500,000 under $5,000,000	65,660	19,354	615,823	257,955	481	311,015
$5,000,000 or more	117,128	20,614	1,285,159	665,392	272	262,560
Educational services						
Total	288,082	568,959	787,881	1,431,864	313,375	4,895,492
Under $2,500	32,914	67,835	** 161	78,127	21,311	-322,986
$2,500 under $5,000	26,700	42,884	**	70,175	29,617	1,394
$5,000 under $10,000	27,211	65,506	0	59,560	38,979	184,741
$10,000 under $25,000	19,671	100,196	* 699	116,719	59,411	1,112,366
$25,000 under $50,000	31,248	101,378	* 3,599	117,832	81,841	1,080,353
$50,000 under $100,000	28,628	61,289	* 12,387	193,001	52,796	1,249,944
$100,000 under $200,000	18,462	56,701	124,803	179,172	16,736	550,491
$200,000 under $500,000	57,362	33,546	211,966	300,359	8,751	652,033
$500,000 under $1,000,000	20,244	21,264	221,035	144,854	* 3,575	203,285
$1,000,000 under $2,500,000	10,247	17,969	149,104	117,158	** 322	140,694
$2,500,000 under $5,000,000	* 993	* 264	* 16,670	36,126	**	28,365
$5,000,000 or more	* 14,401	* 128	* 47,456	* 18,779	* 33	* 14,813
Health care and social assistance						
Total	2,170,683	4,580,909	17,667,627	12,282,821	1,623,520	47,308,254
Under $2,500	111,044	163,261	** 7,344	243,867	21,560	-1,451,745
$2,500 under $5,000	10,207	60,673	**	60,748	12,892	166,487
$5,000 under $10,000	36,670	82,862	* 7,476	145,070	56,602	1,222,090
$10,000 under $25,000	82,461	275,562	15,080	432,473	253,732	5,280,903
$25,000 under $50,000	158,979	468,617	98,179	956,687	426,926	4,266,585
$50,000 under $100,000	114,743	361,691	330,088	1,257,460	527,231	6,630,193
$100,000 under $200,000	188,372	344,539	421,099	1,023,069	232,614	6,417,012
$200,000 under $500,000	387,559	637,532	3,101,977	1,763,785	62,999	10,070,956
$500,000 under $1,000,000	377,189	932,940	4,828,533	1,885,707	22,421	7,715,382
$1,000,000 under $2,500,000	447,098	794,826	4,679,044	1,950,521	4,876	5,157,641
$2,500,000 under $5,000,000	117,526	204,203	1,527,856	692,141	1,333	1,087,039
$5,000,000 or more	138,834	254,202	2,650,954	1,871,292	334	745,712

Footnotes at end of table.

Table 3. Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					
	Business deductions—continued					Net Income less deficit
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
Arts, entertainment, and recreation						
Total	1,779,866	1,433,340	2,180,984	8,006,635	698,301	11,482,848
Under $2,500	127,289	158,239	** 18,753	394,016	38,591	-1,319,912
$2,500 under $5,000	46,860	79,423	**	194,219	34,191	-36,117
$5,000 under $10,000	125,788	129,212	7,835	201,549	61,165	263,531
$10,000 under $25,000	139,470	199,974	24,214	524,231	138,666	1,607,672
$25,000 under $50,000	174,426	273,451	13,809	553,562	179,104	1,854,802
$50,000 under $100,000	256,562	216,035	66,517	754,675	122,966	1,849,744
$100,000 under $200,000	203,771	133,125	60,922	808,798	42,936	1,475,387
$200,000 under $500,000	140,131	85,251	173,911	790,196	53,642	1,928,220
$500,000 under $1,000,000	184,639	53,985	214,690	687,477	13,866	962,948
$1,000,000 under $2,500,000	110,220	33,765	383,220	785,473	9,055	910,998
$2,500,000 under $5,000,000	84,655	31,866	300,403	645,237	2,681	602,500
$5,000,000 or more	186,054	39,013	916,709	1,667,202	1,437	1,383,074
Accommodation, food services, and drinking places						
Total	2,521,365	2,147,734	10,384,047	5,703,117	107,270	3,326,766
Under $2,500	80,778	144,931	* 28,372	99,822	* 2,337	-865,389
$2,500 under $5,000	8,789	60,935	** 340	31,232	* 4,787	-125,805
$5,000 under $10,000	53,072	43,487	**	27,429	* 4,303	-25,511
$10,000 under $25,000	102,260	65,098	* 5,208	98,385	17,547	492,184
$25,000 under $50,000	87,140	146,134	47,912	73,365	* 9,162	93,694
$50,000 under $100,000	200,706	252,586	161,945	283,147	28,156	684,036
$100,000 under $200,000	194,263	230,005	401,021	354,755	* 6,102	397,085
$200,000 under $500,000	358,549	586,833	2,043,825	1,020,024	5,972	1,157,251
$500,000 under $1,000,000	374,608	230,737	2,172,090	782,934	20,519	612,877
$1,000,000 under $2,500,000	304,731	172,519	2,493,102	899,541	7,082	614,477
$2,500,000 under $5,000,000	196,992	76,140	1,018,656	566,151	653	125,069
$5,000,000 or more	559,478	138,328	2,011,577	1,466,331	651	166,799
Other services						
Total	3,208,939	6,383,896	6,715,803	8,059,551	668,303	29,637,104
Under $2,500	175,189	469,299	* 46,915	361,190	41,869	-2,622,495
$2,500 under $5,000	93,477	238,089	* 2,832	177,626	22,507	-408,532
$5,000 under $10,000	161,042	354,625	* 18,119	224,753	48,728	1,500,783
$10,000 under $25,000	293,003	826,522	* 14,817	618,075	190,376	8,476,404
$25,000 under $50,000	334,159	1,054,018	63,028	1,016,922	165,675	7,466,066
$50,000 under $100,000	359,207	1,009,035	313,162	1,384,429	111,251	6,721,413
$100,000 under $200,000	362,407	916,061	737,361	1,223,892	52,828	3,295,405
$200,000 under $500,000	682,678	948,771	2,194,368	1,417,945	27,906	3,120,295
$500,000 under $1,000,000	348,294	355,687	1,643,452	775,425	5,955	1,275,959
$1,000,000 under $2,500,000	199,310	164,587	975,408	489,304	1,060	519,428
$2,500,000 under $5,000,000	94,656	19,798	383,614	179,444	92	160,869
$5,000,000 or more	105,517	27,403	322,725	190,545	* 56	131,508
Unclassified establishments						
Total	77,905	212,321	134,476	609,379	10,771	1,149,652
Under $2,500	** 19,591	117,105	** 134,476	166,436	6,493	-638,940
$2,500 under $5,000	**	* 13,467	**	* 3,127	0	132,569
$5,000 under $10,000	* 32	25,931	**	5,575	0	325,107
$10,000 under $25,000	* 19,188	29,972	**	41,328	** 2,531	614,847
$25,000 under $50,000	* 889	8,995	**	33,620	**	363,252
$50,000 under $100,000	** 3,772	** 16,433	**	48,285	** 1,940	147,105
$100,000 under $200,000	**	**	**	* 111,103	**	113,256
$200,000 under $500,000	* 15,245	* 54	**	128,661	0	75,558
$500,000 under $1,000,000	3	* 12	**	* 147	0	* 11,068
$1,000,000 under $2,500,000	** 19,185	** 352	**	* 1,007	0	* 10,564
$2,500,000 under $5,000,000	**	**	**	** 70,091	0	** -4,735
$5,000,000 or more	**	**	**	**	0	**

* Estimate should be used with caution because of the small number of returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of $5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.
[2] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, November 2019.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Number of returns	Adjusted gross income less deficit	Total income	Business or profession (Schedule C)			
				Net income		Net loss	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns with Schedule C, total	**26,426,406**	**2,238,079,753**	**2,318,208,730**	**19,434,121**	**415,788,805**	**6,464,878**	**69,547,029**
Marital status							
Returns of married persons filing jointly and returns of surviving spouses	13,454,444	1,759,841,152	1,818,189,405	9,771,461	272,617,831	3,355,749	37,306,505
Returns of married persons filing separately	497,417	37,963,790	39,252,894	334,018	9,261,476	148,011	2,557,369
Returns of heads of households	3,985,892	121,795,673	127,112,803	3,040,699	43,951,567	908,685	9,680,390
Returns of single persons	8,488,654	318,479,138	333,653,627	6,287,943	89,957,931	2,052,432	20,002,765
Age [1]							
Under 18	67,428	280,228	294,841	58,731	138,009	* 5,158	* 5,213
18 under 26	1,799,221	34,548,404	35,634,295	1,469,852	10,386,105	310,158	2,084,733
26 under 35	4,627,739	216,959,205	223,370,372	3,523,883	46,941,042	1,043,042	9,469,137
35 under 45	5,768,802	451,518,592	464,802,045	4,203,969	87,542,484	1,449,003	14,922,330
45 under 55	5,506,767	550,566,876	569,588,448	4,002,161	99,650,866	1,398,019	16,362,879
55 under 65	5,050,277	556,767,545	581,970,216	3,704,176	107,449,019	1,234,061	14,729,719
65 and over	3,606,172	427,438,904	442,548,512	2,471,348	63,681,279	1,025,437	11,973,019
Industry							
Agriculture, forestry, hunting, and fishing	309,265	22,891,751	23,600,364	193,138	3,356,199	112,326	1,677,266
Mining	112,515	30,226,617	30,866,920	74,947	2,221,589	31,971	1,680,380
Utilities	13,270	1,645,567	1,670,732	11,053	220,342	1,221	66,499
Construction	2,832,288	124,290,568	130,838,501	2,370,139	48,710,739	431,001	4,918,493
Manufacturing	401,733	33,253,895	34,338,858	266,059	5,923,249	125,129	1,576,542
Wholesale trade (merchant wholesalers)	333,500	33,276,594	34,567,581	215,939	6,595,949	107,436	1,707,447
Retail trade	2,433,961	199,384,618	203,981,140	1,301,028	19,947,188	1,078,817	9,572,827
Transportation and warehousing	2,354,294	98,025,087	100,963,232	1,749,545	22,297,252	569,995	5,516,231
Information	384,766	40,326,527	41,412,336	245,353	4,496,949	127,192	1,655,394
Finance and insurance	660,160	112,565,133	118,101,659	464,398	25,576,884	165,114	2,701,983
Real estate and rental and leasing	1,351,705	174,748,952	182,803,151	926,857	37,692,276	384,087	4,675,635
Professional, scientific, and technical services	3,536,343	510,350,631	530,283,438	2,604,195	91,411,944	831,057	8,617,033
Administrative and support and waste management services	2,601,776	151,395,746	155,855,808	2,101,284	28,948,178	463,646	4,591,346
Educational services	856,603	81,694,610	83,555,080	659,935	6,224,969	179,944	1,329,477
Health care and social assistance	2,131,198	215,160,775	225,469,372	1,729,472	51,167,003	361,180	3,858,749
Arts, entertainment, and recreation	1,696,089	182,361,348	186,053,694	1,143,659	16,184,132	506,049	4,701,285
Accommodation, food services, and drinking places	552,800	35,745,172	36,810,484	344,134	6,845,857	206,329	3,519,091
Other services	3,429,890	168,005,575	173,920,840	2,682,211	35,817,275	708,105	6,180,171
Unclassified establishments	434,251	22,730,586	23,115,540	350,776	2,150,832	74,279	1,001,180

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Schedule E				Farm (Schedule F)				Salaries and wages for joint returns	
	Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns with Schedule C, total	**3,031,957**	**247,396,984**	**1,619,263**	**62,467,049**	**95,338**	**2,209,830**	**351,523**	**9,078,247**	**10,451,300**	**1,024,418,363**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	2,256,924	205,130,410	1,184,224	47,539,214	80,032	1,996,127	294,082	7,661,429	10,451,300	1,024,418,363
Returns of married persons filing separately	57,629	6,832,645	24,163	2,632,151	156	10,743	2,887	101,564	0	0
Returns of heads of households	115,345	5,305,252	92,363	2,167,990	2,093	6,368	9,305	177,559	0	0
Returns of single persons	602,058	30,128,677	318,512	10,127,693	13,056	196,593	45,249	1,137,694	0	0
Age [1]										
Under 18	**	**	0	0	0	0	0	0	**	**
18 under 26	** 24,374	** 604,651	5,906	71,755	* 3,316	* 12,353	* 5,777	* 82,233	** 163,899	** 6,680,874
26 under 35	230,696	8,066,626	121,720	2,141,237	6,521	145,596	28,078	515,683	1,356,316	103,840,121
35 under 45	485,982	35,142,077	317,491	7,526,066	11,495	310,583	45,370	1,115,377	2,573,548	264,638,313
45 under 55	679,185	64,896,068	356,068	14,875,001	18,004	584,607	85,186	2,212,924	2,630,497	301,233,063
55 under 65	833,491	77,139,338	428,371	18,915,104	30,067	607,085	100,189	2,753,593	2,514,051	259,508,044
65 and over	778,228	61,548,224	389,707	18,937,885	25,936	549,606	86,924	2,398,438	1,212,989	88,517,949
Industry										
Agriculture, forestry, hunting, and fishing	44,932	3,652,597	19,495	1,153,901	6,690	226,361	28,624	677,211	117,034	9,812,468
Mining	50,000	9,532,960	18,166	3,862,656	4,314	115,210	10,724	648,837	51,540	7,742,944
Utilities	1,623	417,051	318	100,047	* 146	* 6,526	338	52,756	2,261	573,442
Construction	260,980	11,055,810	137,410	3,255,578	10,824	177,982	43,857	936,163	996,270	51,041,411
Manufacturing	39,645	4,088,049	28,071	912,987	2,293	31,834	9,175	185,877	171,027	15,100,385
Wholesale trade (merchant wholesalers)	48,551	5,948,051	24,435	960,432	2,766	40,043	8,390	220,352	157,347	15,651,614
Retail trade	307,627	21,295,571	156,620	4,052,003	18,623	445,332	41,570	780,288	1,179,911	115,178,363
Transportation and warehousing	122,423	7,051,473	70,921	3,212,558	4,165	173,950	20,378	557,180	747,551	39,730,401
Information	36,441	4,344,877	19,833	1,197,865	* 351	* 1,910	2,914	110,081	165,231	20,410,493
Finance and insurance	152,827	18,997,350	68,740	4,845,051	1,905	52,134	8,705	357,551	322,864	35,581,307
Real estate and rental and leasing	333,327	33,972,818	214,329	10,239,125	5,756	134,746	26,056	713,897	635,786	70,597,498
Professional, scientific, and technical services	547,182	51,737,802	315,542	12,881,652	8,961	162,438	40,735	1,434,079	1,659,429	231,738,480
Administrative and support and waste management services	169,757	12,429,282	119,105	3,420,000	5,321	151,554	21,304	551,754	866,531	68,246,321
Educational services	82,561	4,512,371	43,300	644,750	3,016	37,871	11,235	123,701	437,629	48,555,491
Health care and social assistance	223,425	19,994,214	111,260	2,893,361	4,019	56,308	22,517	566,276	797,257	101,154,169
Arts, entertainment, and recreation	218,711	19,165,327	85,274	4,468,774	4,513	122,994	14,162	390,924	705,420	87,659,876
Accommodation, food services, and drinking places	65,609	5,352,940	29,651	1,536,388	1,569	30,524	6,978	201,187	183,886	13,920,288
Other services	297,531	11,517,580	140,437	2,377,313	8,637	225,630	30,034	492,619	1,145,735	82,124,548
Unclassified establishments	28,806	2,330,862	16,356	452,609	* 1,469	* 16,482	3,827	77,513	108,592	9,598,866

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Salaries and wages for nonjoint returns		Taxable interest		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns with Schedule C, total	**7,433,540**	**271,897,682**	**8,339,612**	**26,836,082**	**5,372,429**	**65,144,722**	**5,004,283**	**50,754,026**	**3,874,980**	**8,627,084**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	5,656	609,443	6,085,509	20,655,557	3,902,664	50,992,906	3,658,303	39,589,335	2,870,233	6,847,684
Returns of married persons filing separately	290,173	18,125,478	137,209	1,097,830	71,013	2,811,067	64,830	2,432,183	70,211	238,047
Returns of heads of households	2,439,558	77,775,861	360,098	723,081	153,134	1,136,436	139,990	874,405	227,408	338,660
Returns of single persons	4,698,154	175,386,900	1,756,797	4,359,614	1,245,618	10,204,312	1,141,160	7,858,103	707,128	1,202,694
Age [1]										
Under 18	22,022	69,756	9,626	2,401	9,640	10,145	9,106	5,589	0	0
18 under 26	1,172,808	19,764,745	124,699	31,039	112,208	89,771	105,581	70,325	17,221	21,023
26 under 35	2,052,981	64,849,913	679,231	545,378	404,543	1,481,968	383,066	1,216,083	347,444	483,513
35 under 45	1,642,288	65,456,128	1,343,316	1,592,421	743,953	3,803,214	678,617	2,848,845	852,232	1,450,112
45 under 55	1,302,304	63,616,778	1,735,257	4,577,495	1,046,817	9,208,269	969,230	6,853,340	1,005,153	2,135,527
55 under 65	906,191	44,804,764	2,238,377	8,031,455	1,445,625	18,752,410	1,363,127	14,409,886	1,008,170	2,379,773
65 and over	334,946	13,335,599	2,209,106	12,055,894	1,609,642	31,798,944	1,495,555	25,349,958	644,760	2,157,136
Industry										
Agriculture, forestry, hunting, and fishing	75,117	3,034,097	114,579	385,504	57,478	1,108,031	52,017	935,278	43,461	111,770
Mining	14,439	1,464,546	85,297	1,525,200	67,261	3,480,869	66,712	2,936,616	25,021	192,770
Utilities	3,046	113,366	2,745	59,810	1,548	114,952	1,544	77,486	1,622	11,150
Construction	506,631	13,133,512	587,337	996,687	298,702	1,263,550	275,906	934,749	225,101	378,394
Manufacturing	94,664	4,053,943	139,849	379,380	86,290	1,035,368	82,374	847,378	52,903	141,599
Wholesale trade (merchant wholesalers)	69,356	3,173,132	127,027	422,513	79,145	954,524	73,676	776,438	65,516	162,006
Retail trade	656,435	27,251,808	858,245	1,557,994	519,443	2,976,657	478,328	2,288,230	456,433	757,815
Transportation and warehousing	818,962	23,065,147	331,262	823,109	162,897	1,379,478	147,399	1,098,288	168,188	253,555
Information	137,217	6,944,346	138,591	427,727	103,171	1,849,714	95,275	1,543,319	80,736	187,627
Finance and insurance	131,143	6,235,624	330,491	2,486,891	258,597	5,020,107	236,589	3,840,723	138,118	483,957
Real estate and rental and leasing	251,602	12,165,922	672,137	4,082,045	418,407	5,452,538	393,593	4,030,610	280,993	833,549
Professional, scientific, and technical services	886,442	47,304,224	1,719,632	5,823,189	1,286,698	19,313,235	1,209,817	14,921,994	814,551	2,138,552
Administrative and support and waste management services	796,854	22,275,660	537,621	1,637,795	315,435	4,089,286	292,974	3,243,471	269,782	512,379
Educational services	283,706	11,306,338	334,320	402,898	234,942	1,516,103	215,954	1,165,396	170,975	256,779
Health care and social assistance	712,873	22,733,149	681,647	1,331,882	431,590	4,258,468	408,505	3,267,659	297,367	697,025
Arts, entertainment, and recreation	603,179	29,953,780	637,838	2,422,017	479,756	6,106,814	444,273	4,539,573	319,455	819,683
Accommodation, food services, and drinking places	200,921	6,360,991	146,783	906,678	82,635	2,084,576	77,502	1,851,877	64,493	146,929
Other services	976,827	25,229,831	802,938	977,074	428,367	2,663,452	395,490	2,079,478	364,809	471,837
Unclassified establishments	214,126	6,098,265	91,271	187,691	60,066	477,000	56,355	375,462	35,455	69,707

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]				Sales of property other than capital assets			
			Taxable net gain		Taxable net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns with Schedule C, total	**696,112**	**1,523,349**	**2,840,494**	**252,475,544**	**1,707,637**	**3,949,759**	**375,916**	**11,292,659**	**367,224**	**8,303,700**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	494,673	1,113,266	2,096,678	199,772,736	1,209,758	2,831,551	291,601	8,823,477	271,376	6,171,904
Returns of married persons filing separately	5,527	3,297	41,805	9,057,339	32,294	32,802	4,572	422,467	6,100	386,572
Returns of heads of households	22,032	24,722	79,366	5,108,317	70,637	165,847	10,709	332,684	19,354	332,351
Returns of single persons	173,880	382,063	622,645	38,537,152	394,948	919,558	69,034	1,714,032	70,394	1,412,873
Age [1]										
Under 18	* 3,018	* 3,832	* 4,020	* 16,187	* 2,137	* 4,042	0	0	0	0
18 under 26	31,254	46,820	52,291	347,775	22,486	38,343	6,451	29,563	7,725	57,758
26 under 35	74,379	67,040	231,911	6,906,433	108,333	160,139	30,056	448,160	28,571	266,437
35 under 45	107,735	151,009	412,761	24,859,741	226,448	450,272	53,015	1,295,212	63,439	994,187
45 under 55	128,372	257,583	547,869	53,900,486	341,160	806,386	77,610	2,303,716	82,914	1,666,837
55 under 65	174,120	410,352	765,224	75,245,839	461,309	1,115,813	106,355	3,098,709	89,915	2,769,795
65 and over	177,235	586,713	826,419	91,199,083	545,764	1,374,764	102,428	4,117,298	94,660	2,548,686
Industry										
Agriculture, forestry, hunting, and fishing	5,521	5,812	34,935	4,466,625	20,585	38,998	15,558	390,461	4,638	129,747
Mining	6,017	27,074	40,309	15,263,828	20,885	52,759	10,823	754,498	10,474	363,526
Utilities	0	0	810	576,164	782	2,345	620	21,256	1,073	26,369
Construction	49,128	55,527	156,556	8,480,041	99,483	230,433	36,097	618,749	26,674	515,871
Manufacturing	8,415	13,248	52,051	4,049,600	29,620	59,738	7,143	225,869	6,822	164,753
Wholesale trade (merchant wholesalers)	5,542	12,875	40,823	3,423,382	32,956	82,566	6,224	242,617	6,479	93,501
Retail trade	62,202	210,186	267,910	14,099,948	167,997	378,402	42,647	727,524	42,484	616,051
Transportation and warehousing	22,371	12,054	84,297	10,135,579	69,477	130,259	35,369	1,640,961	19,744	441,965
Information	14,251	28,911	46,897	4,620,081	25,195	50,697	3,399	130,259	3,149	155,989
Finance and insurance	24,566	34,906	126,197	26,540,831	105,653	263,522	16,937	738,221	16,768	699,405
Real estate and rental and leasing	43,012	70,853	244,903	29,640,562	172,050	443,371	35,273	1,121,869	39,770	1,373,380
Professional, scientific, and technical services	146,377	410,780	679,899	61,690,488	400,836	940,685	56,317	1,588,132	78,954	1,801,424
Administrative and support and waste management services	37,144	57,631	160,371	13,539,079	89,392	200,945	25,775	501,768	24,068	345,838
Educational services	39,695	67,329	118,940	4,132,751	60,273	132,148	3,784	70,268	5,785	121,180
Health care and social assistance	58,551	132,908	236,559	15,195,404	119,382	285,240	20,604	592,456	23,978	353,644
Arts, entertainment, and recreation	81,633	225,447	237,522	18,542,141	118,238	254,958	20,636	1,277,783	22,180	330,756
Accommodation, food services, and drinking places	5,478	10,544	46,551	6,201,678	28,239	62,888	7,646	235,717	6,270	324,835
Other services	77,570	130,216	227,098	9,890,963	131,368	310,918	29,171	353,544	25,945	407,306
Unclassified establishments	8,642	17,047	37,868	1,986,398	15,227	28,886	1,893	60,708	1,970	38,161

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities				Rent			
			Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns with Schedule C, total	**2,256,235**	**49,246,537**	**4,460,847**	**198,316,767**	**3,915,408**	**105,612,438**	**1,418,219**	**24,854,704**	**1,410,238**	**18,097,768**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	1,681,706	38,822,926	3,222,280	162,873,045	2,804,225	83,572,631	1,039,524	19,080,214	1,050,278	13,428,954
Returns of married persons filing separately	19,154	700,842	67,053	1,802,932	59,098	1,064,936	18,988	462,771	15,273	302,810
Returns of heads of households	69,096	964,414	254,751	4,676,684	220,224	3,115,183	61,162	730,664	76,454	1,002,937
Returns of single persons	486,278	8,758,356	916,764	28,964,106	831,862	17,859,688	298,545	4,581,056	268,232	3,363,067
Age [1]										
Under 18	0	0	0	0	0	0	0	0	0	0
18 under 26	* 5,042	* 12,696	46,752	127,335	40,670	95,824	3,793	9,540	3,290	60,723
26 under 35	57,785	370,833	254,562	3,125,102	184,064	1,414,899	79,521	558,201	82,732	678,786
35 under 45	129,116	2,013,459	415,509	9,979,646	298,073	3,815,340	178,926	1,849,650	306,806	2,932,621
45 under 55	241,951	4,025,160	612,182	23,977,177	464,069	8,312,556	300,862	4,663,454	316,646	4,628,668
55 under 65	516,660	10,487,892	1,156,546	66,265,519	1,012,411	30,338,471	423,711	7,344,657	389,129	5,431,937
65 and over	1,305,681	32,336,497	1,975,297	94,841,988	1,916,121	61,635,348	431,406	10,429,201	311,635	4,365,033
Industry										
Agriculture, forestry, hunting, and fishing	34,205	710,895	52,208	2,207,265	45,690	1,451,952	15,082	427,716	11,421	175,862
Mining	31,167	830,530	33,817	2,419,278	30,559	1,019,664	19,401	687,199	8,979	192,859
Utilities	1,751	35,464	3,767	144,680	3,724	53,062	1,425	74,840	276	5,934
Construction	144,741	2,296,387	262,817	8,291,969	233,378	4,803,184	156,739	2,434,276	109,364	1,057,572
Manufacturing	38,533	669,778	68,969	3,153,036	61,538	1,680,114	24,725	391,118	20,540	262,908
Wholesale trade (merchant wholesalers)	38,336	678,293	70,044	3,071,642	60,396	1,740,380	22,715	386,647	24,344	315,062
Retail trade	217,654	4,154,879	479,329	18,770,665	428,888	10,935,872	167,977	2,771,329	137,364	1,429,998
Transportation and warehousing	81,011	1,526,421	272,320	5,266,242	241,861	3,797,495	42,973	597,817	54,675	598,105
Information	35,525	992,175	57,879	2,300,348	51,118	1,218,033	15,741	219,433	12,551	242,787
Finance and insurance	99,563	2,927,685	173,921	7,023,360	144,086	3,510,640	61,573	1,094,916	52,910	823,536
Real estate and rental and leasing	199,651	3,835,793	303,360	14,369,700	265,966	7,851,757	173,746	5,196,118	203,748	3,701,713
Professional, scientific, and technical services	525,374	14,198,752	835,492	51,853,774	713,072	24,385,719	207,492	3,450,459	282,309	3,802,826
Administrative and support and waste management services	143,482	2,189,731	372,982	15,111,810	341,069	8,864,799	79,718	1,154,235	102,912	1,009,089
Educational services	82,437	1,634,664	179,386	9,030,235	157,916	5,883,764	42,382	399,657	44,319	430,956
Health care and social assistance	174,792	4,999,610	370,827	19,346,354	307,714	7,992,269	93,845	1,482,721	113,001	1,501,581
Arts, entertainment, and recreation	163,891	3,717,675	325,482	15,030,456	298,054	8,692,611	83,988	1,345,735	75,812	965,818
Accommodation, food services, and drinking places	34,987	657,443	69,496	3,594,962	58,860	1,371,788	43,923	931,127	27,066	409,406
Other services	185,854	2,848,916	468,001	15,086,075	417,687	9,006,091	154,647	1,700,516	116,734	1,021,511
Unclassified establishments	23,281	341,447	60,752	2,244,918	53,834	1,353,246	10,126	108,847	11,915	150,245

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Royalty				Farm rental				Total rental and royalty	
	Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns with Schedule C, total	**531,191**	**8,091,951**	**21,574**	**139,208**	**64,777**	**685,120**	**20,178**	**147,384**	**1,808,672**	**32,815,883**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	400,222	6,155,573	18,332	119,411	55,411	578,982	16,372	118,020	1,324,876	25,130,839
Returns of married persons filing separately	14,760	189,764	253	6,249	533	15,776	* 20	* 2,028	32,001	655,101
Returns of heads of households	9,159	139,904	1,072	3,594	2,205	6,722	* 2,037	* 7,004	68,833	861,557
Returns of single persons	107,050	1,606,710	1,917	9,954	6,628	83,640	1,749	20,331	382,961	6,168,386
Age [1]										
Under 18	0	0	0	0	0	0	0	0	0	0
18 under 26	4,002	72,988	* 9	* 68	0	0	0	0	7,795	82,527
26 under 35	26,597	298,219	1,063	4,720	* 471	* 3,835	* 1,046	* 831	103,289	831,378
35 under 45	43,605	632,455	2,636	12,681	4,288	25,068	1,690	21,287	213,197	2,438,074
45 under 55	86,071	1,080,007	2,056	29,631	4,880	38,163	2,629	18,234	356,587	5,562,175
55 under 65	143,433	2,617,304	5,615	45,286	22,992	215,850	7,338	55,231	532,542	9,958,675
65 and over	227,482	3,390,977	10,194	46,822	32,147	402,203	7,475	51,800	595,262	13,943,055
Industry										
Agriculture, forestry, hunting, and fishing	9,958	149,838	33	479	2,153	24,197	1,167	9,166	24,221	593,989
Mining	42,804	2,483,640	3,293	19,750	2,640	43,743	453	6,594	49,773	3,173,225
Utilities	119	39,372	* 5	* 185	* 3	* 50	* 10	* 4,064	1,497	113,872
Construction	22,342	285,430	1,208	908	5,441	28,395	79	1,498	174,344	2,700,858
Manufacturing	6,952	151,632	1,041	272	2,162	7,540	* 6	* 396	31,693	542,281
Wholesale trade (merchant wholesalers)	7,249	104,156	85	3,089	4,405	64,461	* 1,189	* 1,896	30,467	526,753
Retail trade	43,615	474,157	1,428	6,371	9,206	83,793	2,138	17,446	197,403	3,248,283
Transportation and warehousing	12,476	224,232	355	2,790	286	7,455	162	2,031	52,501	805,563
Information	8,474	69,060	1,070	4,797	* 757	* 657	* 44	* 249	22,852	286,466
Finance and insurance	25,401	404,780	828	8,031	5,549	84,958	739	4,754	80,399	1,526,637
Real estate and rental and leasing	33,461	489,416	1,946	14,762	2,297	30,424	1,027	17,536	184,674	5,594,582
Professional, scientific, and technical services	131,235	1,433,287	5,610	29,514	5,516	129,124	4,108	29,942	303,250	4,833,085
Administrative and support and waste management services	21,807	307,498	2,673	28,291	6,351	53,443	1,363	12,344	97,486	1,473,660
Educational services	10,524	40,711	33	143	* 3,360	* 9,544	**	**	51,996	434,250
Health care and social assistance	35,114	258,092	787	1,558	2,951	21,789	1,022	9,861	118,971	1,695,598
Arts, entertainment, and recreation	67,329	849,893	840	8,879	5,070	42,290	1,058	2,810	141,386	2,189,006
Accommodation, food services, and drinking places	4,301	137,055	167	6,105	1,313	14,648	* 1,445	* 19,719	45,655	1,073,262
Other services	39,965	159,588	50	3,194	5,311	38,530	2,107	3,797	183,693	1,873,233
Unclassified establishments	8,066	30,115	* 124	* 88	* 7	* 80	** 2,060	** 3,280	16,412	131,278

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Total rental and royalty—continued		Partnership and S corporation				Estate and trust			
	Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
All returns with Schedule C, total	**1,152,015**	**15,928,018**	**1,646,105**	**212,375,645**	**800,594**	**51,487,711**	**154,465**	**8,349,420**	**16,247**	**1,195,284**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	832,679	11,823,670	1,284,681	178,717,935	618,946	39,868,210	112,350	6,379,213	12,903	944,911
Returns of married persons filing separately	8,854	279,458	29,969	5,967,986	18,126	2,422,504	2,567	369,246	255	89,877
Returns of heads of households	66,379	851,595	58,977	4,427,637	32,062	1,388,010	3,078	129,153	60	41,480
Returns of single persons	244,102	2,973,295	272,478	23,262,087	131,460	7,808,987	36,469	1,471,809	3,029	119,015
Age [1]										
Under 18	0	0	**	**	0	0	0	0	0	0
18 under 26	2,848	41,719	** 15,807	** 507,963	3,527	32,255	* 832	* 16,381	0	0
26 under 35	67,851	543,369	142,046	7,220,357	67,693	1,816,493	8,777	241,324	187	7,808
35 under 45	238,870	2,528,150	330,351	32,367,641	136,113	5,509,147	15,152	943,837	1,501	96,243
45 under 55	242,336	4,105,759	422,516	59,594,216	179,945	11,963,939	20,816	1,172,715	3,834	238,340
55 under 65	322,582	4,564,033	421,557	66,558,150	201,537	15,943,931	49,763	2,569,223	6,577	353,850
65 and over	277,528	4,144,988	313,827	46,127,318	211,779	16,221,944	59,125	3,405,941	4,147	499,042
Industry										
Agriculture, forestry, hunting, and fishing	11,723	150,253	26,180	3,061,438	11,138	1,054,807	1,581	86,597	53	38,268
Mining	8,340	126,092	26,329	6,625,230	17,534	4,236,381	3,464	409,129	1,075	174,807
Utilities	218	18,870	1,689	310,823	143	73,665	* 18	* 3,982	* 4	* 19,139
Construction	101,305	1,004,542	113,349	8,360,612	54,853	2,423,019	5,811	221,987	103	55,666
Manufacturing	18,237	280,599	13,274	3,505,572	13,797	702,760	2,256	147,129	58	36,560
Wholesale trade (merchant wholesalers)	17,132	239,171	26,488	5,326,230	13,634	786,469	1,883	181,781	33	21,507
Retail trade	112,105	1,239,715	146,880	17,540,670	71,887	3,208,443	19,087	952,367	2,259	49,593
Transportation and warehousing	47,876	519,466	73,621	6,065,286	27,717	2,832,788	6,203	334,713	371	14,393
Information	8,174	222,073	18,130	4,100,764	13,754	1,014,892	406	32,869	44	36,123
Finance and insurance	40,168	658,328	101,425	17,271,239	46,905	4,426,072	7,916	535,878	794	97,054
Real estate and rental and leasing	176,887	3,333,025	215,830	28,276,040	102,718	7,889,649	19,525	1,285,969	2,719	200,224
Professional, scientific, and technical services	209,887	3,456,143	339,457	46,308,961	176,222	10,379,071	30,777	1,754,628	6,033	205,309
Administrative and support and waste management services	90,518	935,854	90,224	10,745,222	48,852	2,730,345	8,300	519,865	283	63,265
Educational services	32,053	315,781	41,203	4,025,535	20,199	391,142	5,797	126,466	16	11,709
Health care and social assistance	82,094	1,245,336	139,260	18,293,951	55,659	2,004,558	10,204	393,063	430	31,863
Arts, entertainment, and recreation	57,388	791,711	104,377	16,729,623	43,520	3,995,368	10,425	636,133	858	71,130
Accommodation, food services, and drinking places	25,131	343,683	29,543	4,304,332	10,034	1,341,630	2,725	158,174	446	33,903
Other services	102,552	900,116	126,893	9,448,627	61,941	1,676,154	14,819	419,493	650	24,816
Unclassified establishments	10,230	147,259	11,953	2,075,490	10,090	320,496	3,272	149,196	20	9,955

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Unemployment compensation		Social Security benefits				Foreign-earned income exclusion	
			Total [1]		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns with Schedule C, total	**896,678**	**4,438,089**	**4,026,393**	**95,780,456**	**2,850,259**	**49,501,451**	**64,923**	**3,406,198**
Marital status								
Returns of married persons filing jointly and returns of surviving spouses	528,992	2,648,364	2,805,817	74,531,914	2,190,299	41,293,909	24,282	1,893,203
Returns of married persons filing separately	12,643	56,007	63,982	1,168,988	56,396	682,699	10,917	482,444
Returns of heads of households	144,102	697,107	123,537	1,656,211	38,198	401,705	6,285	317,784
Returns of single persons	210,941	1,036,612	1,033,057	18,423,343	565,367	7,123,138	23,440	712,767
Age [1]								
Under 18	0	0	* 3,537	* 21,165	0	0	0	0
18 under 26	27,090	73,000	* 4,004	* 25,386	0	0	* 2,019	* 50,941
26 under 35	165,549	729,162	23,642	332,938	7,095	51,883	12,826	346,860
35 under 45	247,233	1,173,460	61,864	800,298	26,332	206,236	16,286	846,188
45 under 55	220,817	1,191,925	151,146	2,262,371	75,823	723,298	17,182	1,395,608
55 under 65	181,570	992,162	666,132	10,173,072	423,959	4,567,001	10,738	580,772
65 and over	54,420	278,381	3,116,068	82,165,226	2,317,051	43,953,033	5,871	185,828
Industry								
Agriculture, forestry, hunting, and fishing	7,558	25,434	51,097	1,184,449	31,550	522,436	* 7	* 524
Mining	* 347	* 816	45,795	1,236,309	36,619	758,069	**	**
Utilities	0	0	2,651	70,763	2,631	42,763	** 8	** 1,029
Construction	94,299	463,605	289,257	6,023,918	154,553	2,190,921	1,038	6,055
Manufacturing	11,755	40,209	77,234	1,873,301	54,277	854,463	* 1,009	* 31,186
Wholesale trade (merchant wholesalers)	6,680	54,504	64,891	1,728,441	44,124	693,838	1,060	104,549
Retail trade	66,617	321,622	452,201	10,104,274	310,636	4,764,444	2,904	91,564
Transportation and warehousing	85,113	359,490	217,412	4,100,494	120,957	1,354,873	* 1,012	* 19,268
Information	20,903	152,636	41,545	922,725	29,800	507,791	5,883	367,732
Finance and insurance	25,262	146,290	149,559	4,222,577	126,173	2,378,129	330	28,340
Real estate and rental and leasing	49,624	298,157	319,987	8,252,841	247,484	4,583,367	1,533	81,921
Professional, scientific, and technical services	148,388	836,719	704,370	19,633,314	587,242	12,637,814	23,162	1,429,386
Administrative and support and waste management services	83,134	364,349	326,351	6,969,578	209,831	3,150,667	1,691	89,634
Educational services	27,866	150,843	121,361	2,950,493	103,071	1,815,046	12,013	419,910
Health care and social assistance	61,702	268,614	325,481	7,821,047	230,703	4,496,225	3,000	279,841
Arts, entertainment, and recreation	66,105	337,781	257,419	6,266,414	197,860	3,682,738	5,820	163,744
Accommodation, food services, and drinking places	23,612	124,276	64,614	1,385,296	45,751	620,218	2,324	164,425
Other services	103,817	424,071	454,327	9,690,239	278,193	3,892,355	1,074	32,451
Unclassified establishments	13,896	68,672	60,840	1,343,983	38,801	555,296	* 1,056	* 94,640

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Other income				Net operating loss		Gambling earnings	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns with Schedule C, total	**1,193,582**	**10,657,740**	**61,367**	**1,469,354**	**474,595**	**85,995,790**	**419,730**	**8,561,710**
Marital status								
Returns of married persons filing jointly and returns of surviving spouses	843,099	7,935,500	38,785	866,424	233,029	54,288,780	274,451	5,441,213
Returns of married persons filing separately	23,743	343,548	3,317	178,314	19,603	5,486,683	4,321	129,960
Returns of heads of households	76,563	612,710	3,189	71,039	15,955	2,264,635	42,614	600,573
Returns of single persons	250,177	1,765,982	16,076	353,577	206,007	23,955,692	98,344	2,389,964
Age [1]								
Under 18	**	**	0	0	**	**	**	**
18 under 26	** 39,025	** 110,000	**	**	** 9,410	** 228,482	** 2,549	** 3,698
26 under 35	118,031	600,450	** 7,859	** 77,961	27,225	1,235,094	29,801	419,348
35 under 45	217,741	1,526,348	13,382	112,926	41,998	5,895,857	74,322	1,054,827
45 under 55	255,471	2,936,853	12,731	412,226	92,793	16,144,789	105,545	1,896,019
55 under 65	285,846	2,731,107	16,618	510,831	122,000	28,071,674	104,163	2,775,173
65 and over	277,468	2,752,982	10,777	355,409	181,168	34,419,894	103,352	2,412,645
Industry								
Agriculture, forestry, hunting, and fishing	20,415	200,656	14	121	12,154	2,291,427	7,811	88,281
Mining	16,558	349,445	183	9,101	6,691	8,080,369	4,414	158,982
Utilities	238	5,999	* 4	* 423	208	353,194	* 1,170	* 19,539
Construction	85,288	592,411	4,699	147,720	60,470	6,766,933	55,688	1,070,799
Manufacturing	19,697	130,118	318	3,782	10,654	1,444,892	7,373	140,810
Wholesale trade (merchant wholesalers)	15,442	146,848	1,380	38,246	11,868	2,590,405	9,793	286,966
Retail trade	123,337	850,211	4,940	36,763	64,238	7,248,265	48,272	838,999
Transportation and warehousing	60,625	542,417	543	20,441	32,817	3,838,423	39,673	348,885
Information	19,841	290,108	506	21,553	6,578	1,795,749	2,870	70,955
Finance and insurance	49,321	803,041	3,365	98,357	17,804	5,256,987	16,034	486,663
Real estate and rental and leasing	85,425	1,030,845	6,983	200,686	50,651	15,116,253	27,379	1,199,739
Professional, scientific, and technical services	238,146	2,616,137	14,399	401,377	56,042	12,890,487	50,047	1,295,165
Administrative and support and waste management services	90,708	598,021	5,487	113,361	20,450	3,570,171	35,316	638,351
Educational services	37,298	172,876	1,233	14,723	6,630	627,846	7,115	95,490
Health care and social assistance	93,706	558,176	5,048	60,994	15,274	2,606,722	28,113	500,436
Arts, entertainment, and recreation	86,347	847,958	6,448	96,169	30,144	4,429,422	15,688	415,984
Accommodation, food services, and drinking places	19,348	236,940	1,215	51,655	19,498	3,153,530	9,662	267,916
Other services	116,391	526,349	3,263	58,421	51,707	3,294,267	50,210	622,319
Unclassified establishments	15,450	159,184	* 1,339	* 95,459	718	640,447	3,104	15,430

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Statutory adjustments									
	Total		Educator expenses deduction		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns with Schedule C, total	**19,834,651**	**80,128,977**	**724,620**	**191,091**	**533,123**	**1,897,679**	**239,968**	**860,374**	**18,056,918**	**25,645,476**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	10,325,794	58,348,254	553,843	151,109	420,267	1,619,334	123,279	582,810	9,214,003	16,590,081
Returns of married persons filing separately	316,358	1,289,104	15,197	3,509	3,041	12,190	6,820	15,575	289,620	497,984
Returns of heads of households	3,078,615	5,317,130	48,955	11,971	33,399	68,977	21,596	67,451	2,912,132	2,928,067
Returns of single persons	6,113,884	15,174,489	106,625	24,503	76,416	197,177	88,272	194,538	5,641,162	5,629,343
Age [1]										
Under 18	48,638	14,613	0	0	0	0	0	0	47,637	9,004
18 under 26	1,357,250	1,085,891	10,114	1,811	**	**	18,773	30,793	1,299,934	702,660
26 under 35	3,641,804	6,411,167	126,068	32,606	** 51,953	** 116,014	70,845	187,210	3,264,910	3,079,141
35 under 45	4,445,709	13,283,453	214,859	57,177	114,024	317,639	70,172	278,662	3,965,692	5,569,603
45 under 55	4,111,492	19,021,572	177,327	48,039	141,390	500,808	38,985	180,063	3,767,587	6,195,837
55 under 65	3,802,786	25,202,671	136,128	36,497	187,736	803,436	31,102	128,750	3,484,571	6,344,527
65 and over	2,426,972	15,109,608	60,124	14,961	38,020	159,782	10,090	54,896	2,226,586	3,744,703
Industry										
Agriculture, forestry, hunting, and fishing	182,828	708,612	4,640	1,041	7,599	27,587	** 2,011	** 3,153	165,103	217,977
Mining	67,835	640,302	2,160	540	5,195	23,710	**	**	60,593	148,894
Utilities	11,910	25,165	**	**	* 3	* 21	0	0	9,642	10,333
Construction	2,332,260	6,547,934	** 40,758	** 10,179	27,692	108,864	6,811	15,925	2,251,394	3,219,054
Manufacturing	263,638	1,084,962	10,018	2,854	9,318	26,240	* 1,404	* 3,348	230,254	335,654
Wholesale trade (merchant wholesalers)	224,978	1,290,986	11,051	3,197	13,121	46,019	* 1,439	* 4,561	198,512	380,822
Retail trade	1,456,635	4,596,522	83,421	21,653	50,911	140,024	21,261	71,057	1,157,484	1,363,704
Transportation and warehousing	1,718,963	2,938,145	32,428	9,078	27,360	59,532	17,416	49,097	1,570,843	1,549,846
Information	265,610	1,085,810	11,656	2,988	10,544	31,720	8,022	22,658	228,252	308,111
Finance and insurance	495,012	5,536,526	13,114	3,435	42,236	192,851	7,966	30,258	427,588	1,226,711
Real estate and rental and leasing	999,557	8,054,199	31,772	8,520	37,693	141,014	8,589	43,281	906,516	2,282,601
Professional, scientific, and technical services	2,717,428	19,932,807	93,226	24,823	114,501	466,820	66,248	236,222	2,447,312	5,144,566
Administrative and support and waste management services	2,059,983	4,460,063	32,161	8,294	24,109	68,594	12,609	64,775	1,958,488	1,926,182
Educational services	689,149	1,860,469	142,606	38,618	19,267	59,751	14,603	59,979	597,494	470,860
Health care and social assistance	1,764,498	10,308,597	38,104	8,541	57,055	249,978	27,156	126,856	1,659,848	2,822,701
Arts, entertainment, and recreation	1,206,861	3,692,345	118,955	31,980	35,839	99,057	16,161	59,772	1,028,299	981,887
Accommodation, food services, and drinking places	360,928	1,065,312	7,569	1,664	2,209	10,947	* 2,260	* 5,487	324,306	439,108
Other services	2,703,708	5,915,264	45,580	12,335	44,979	136,827	23,993	63,791	2,536,324	2,667,188
Unclassified establishments	312,869	384,955	* 5,401	* 1,350	3,491	8,122	* 2,017	* 153	298,667	149,277

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Statutory adjustments—continued									
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns with Schedule C, total	**791,683**	**17,891,658**	**2,873,068**	**18,322,215**	**65,257**	**20,481**	**113,461**	**3,011,745**	**841,495**	**4,610,443**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	604,870	14,386,790	1,802,020	14,174,401	44,020	11,994	49,912	1,352,397	595,960	3,694,041
Returns of married persons filing separately	10,269	196,296	49,316	287,110	* 516	* 361	5,952	120,484	13,735	44,780
Returns of heads of households	29,144	552,347	154,430	729,828	4,480	853	17,529	505,822	39,913	141,420
Returns of single persons	147,400	2,756,225	867,303	3,130,877	16,241	7,274	40,068	1,033,041	191,887	730,201
Age [1]										
Under 18	0	0	0	0	0	0	0	0	**	**
18 under 26	2,823	54,264	19,159	38,135	* 3,003	* 77	0	0	** 17,397	** 52,286
26 under 35	38,343	614,829	236,444	792,742	* 3,376	* 33	* 250	* 27,528	79,545	281,837
35 under 45	112,003	2,398,497	404,247	2,290,838	3,606	1,083	14,574	246,598	142,724	606,078
45 under 55	185,902	4,412,783	559,056	4,295,119	11,389	6,363	36,823	898,269	169,570	902,018
55 under 65	269,690	6,614,775	739,044	6,279,125	18,200	4,934	38,432	1,200,981	297,113	1,886,172
65 and over	182,922	3,796,509	915,118	4,626,257	25,682	7,991	23,383	638,369	135,144	882,052
Industry										
Agriculture, forestry, hunting, and fishing	1,648	53,266	24,266	200,477	2,372	121	182	14,257	7,037	41,996
Mining	3,279	78,770	21,329	165,569	814	320	216	25,327	3,458	20,551
Utilities	* 9	* 212	520	7,165	**	**	* 3	* 570	* 42	* 542
Construction	32,953	519,173	290,620	1,641,937	** 1,912	** 3,217	5,485	61,458	73,467	363,723
Manufacturing	6,578	133,941	35,324	212,343	* 221	* 13	761	27,183	12,496	85,924
Wholesale trade (merchant wholesalers)	13,536	322,220	41,360	271,837	2,253	452	1,323	46,605	11,746	66,015
Retail trade	32,687	621,918	177,773	1,074,409	6,409	283	11,722	205,719	65,175	356,327
Transportation and warehousing	8,735	106,618	112,218	441,587	2,340	41	11,914	105,862	37,292	207,825
Information	11,585	253,304	41,389	193,745	* 1,319	* 49	1,944	46,670	16,143	70,120
Finance and insurance	56,823	1,475,007	170,598	1,382,754	2,403	206	9,896	306,773	39,603	239,403
Real estate and rental and leasing	101,622	2,286,991	278,282	2,063,547	6,212	2,417	5,106	174,723	67,034	444,399
Professional, scientific, and technical services	256,562	6,325,219	620,980	4,547,048	12,803	2,485	26,017	910,811	190,073	1,042,244
Administrative and support and waste management services	32,265	507,867	188,698	1,011,115	7,665	1,520	8,076	156,444	53,095	242,165
Educational services	16,686	264,456	67,361	385,254	* 1,737	* 843	4,624	76,184	41,812	219,100
Health care and social assistance	130,842	3,610,712	280,840	2,187,364	5,061	5,957	9,680	423,762	62,613	383,090
Arts, entertainment, and recreation	34,828	720,645	153,248	776,547	5,072	423	6,073	184,932	47,838	232,733
Accommodation, food services, and drinking places	3,684	64,003	47,392	280,187	1,632	1,592	1,378	36,050	14,507	101,131
Other services	45,996	506,828	306,174	1,411,158	3,871	450	8,663	183,209	93,072	462,071
Unclassified establishments	1,365	40,510	14,696	68,171	* 1,161	* 91	399	25,208	4,992	31,087

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Statutory adjustments—continued						Total standard deduction		Total itemized deductions	
	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns with Schedule C, total	**2,428,369**	**2,732,275**	**240,518**	**559,191**	**183,649**	**3,505,028**	**15,921,951**	**154,387,931**	**9,770,808**	**335,763,129**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	1,568,770	1,837,544	156,999	353,454	156,727	2,989,148	6,365,301	83,634,568	6,834,121	265,021,726
Returns of married persons filing separately	0	0	0	0	3,211	101,854	226,164	1,470,121	235,031	7,583,318
Returns of heads of households	183,207	170,003	19,614	48,672	3,411	63,224	3,327,480	31,214,325	623,752	15,141,635
Returns of single persons	676,393	724,728	63,905	157,065	20,300	350,802	6,003,007	38,068,916	2,077,904	48,016,450
Age [1]										
Under 18	0	0	0	0	**	**	61,137	201,884	**	**
18 under 26	140,359	140,730	26,660	66,263	** 3,034	** 2,374	1,677,461	11,897,600	** 81,533	** 1,356,304
26 under 35	790,705	946,205	54,254	133,049	12,013	109,488	3,614,422	32,291,998	933,771	21,220,703
35 under 45	745,087	806,532	56,881	117,009	26,850	442,937	3,564,045	35,319,095	2,106,474	61,098,487
45 under 55	387,800	409,212	56,759	130,342	42,466	836,295	2,842,563	28,180,104	2,520,465	84,013,528
55 under 65	265,322	321,057	36,024	90,590	60,543	1,175,815	2,457,518	24,894,849	2,437,599	89,918,892
65 and over	99,095	108,538	9,941	21,937	38,742	938,118	1,704,805	21,602,400	1,690,968	78,155,215
Industry										
Agriculture, forestry, hunting, and fishing	18,328	17,833	4,065	7,235	6,103	124,157	209,143	2,043,046	82,909	3,005,219
Mining	3,110	3,634	* 21	* 54	6,960	170,369	40,502	464,366	64,959	5,738,773
Utilities	**	**	0	0	309	5,725	8,615	69,568	4,489	315,544
Construction	** 150,506	** 151,408	13,691	28,330	28,979	403,080	2,079,564	20,928,589	661,855	16,761,422
Manufacturing	38,514	26,454	* 3,433	* 9,558	8,672	192,754	232,738	2,436,544	151,596	4,868,549
Wholesale trade (merchant wholesalers)	26,373	33,741	* 245	* 542	2,688	114,053	175,713	1,840,907	143,386	5,200,335
Retail trade	282,622	313,698	22,209	54,050	15,750	278,067	1,331,560	13,686,311	1,013,971	29,567,516
Transportation and warehousing	171,753	192,019	22,559	50,439	4,331	147,335	1,818,852	17,295,144	459,594	12,293,244
Information	49,046	54,640	* 4,037	* 8,289	971	90,476	186,625	1,653,275	182,806	6,855,722
Finance and insurance	62,524	78,607	3,400	5,474	7,299	136,465	262,326	2,687,794	377,838	19,804,215
Real estate and rental and leasing	98,207	104,682	13,026	29,751	11,699	424,196	469,276	4,929,102	812,764	31,878,050
Professional, scientific, and technical services	410,062	481,664	54,542	121,298	33,763	584,308	1,509,065	14,603,416	1,942,404	79,131,555
Administrative and support and waste management services	180,544	213,814	18,925	48,818	10,873	182,219	1,846,382	17,591,708	707,602	20,746,297
Educational services	145,366	183,386	13,752	32,123	4,190	53,314	436,963	4,196,846	405,793	11,258,476
Health care and social assistance	220,407	277,399	23,002	64,480	10,048	103,243	1,243,770	11,685,213	858,661	29,828,491
Arts, entertainment, and recreation	246,454	280,766	21,539	41,660	14,836	238,833	922,681	8,150,855	732,909	26,858,988
Accommodation, food services, and drinking places	37,819	41,607	2,711	10,697	3,298	69,627	363,178	3,481,253	162,197	5,783,989
Other services	261,347	251,857	17,353	38,359	12,171	158,922	2,447,525	23,851,853	910,953	23,031,367
Unclassified establishments	25,388	25,065	* 2,009	* 8,034	709	27,886	337,471	2,792,142	94,122	2,835,377

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Exemptions		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns with Schedule C, total	**62,288,146**	**244,179,577**	**18,170,062**	**1,669,097,467**	**1,220,665**	**9,513,530**	**18,203,058**	**370,550,627**
Marital status								
Returns of married persons filing jointly and returns of surviving spouses	42,040,331	162,687,443	10,895,212	1,339,002,804	1,001,784	7,956,392	10,927,081	300,968,488
Returns of married persons filing separately	651,833	2,543,241	383,474	33,985,762	35,796	255,987	388,968	8,467,955
Returns of heads of households	10,555,979	42,637,901	1,518,640	55,791,341	72,900	361,235	1,550,343	10,768,258
Returns of single persons	9,040,004	36,310,992	5,372,735	240,317,560	110,186	939,915	5,336,667	50,345,925
Age [1]								
Under 18	8,678	35,145	16,105	92,184	0	0	13,102	11,648
18 under 26	2,394,354	9,687,450	894,715	16,783,798	1,707	13,166	880,893	2,819,324
26 under 35	10,605,177	42,703,989	2,853,253	136,995,926	53,744	243,788	2,852,671	25,805,749
35 under 45	17,563,224	69,265,426	3,974,886	309,910,451	257,566	1,441,426	3,995,389	64,824,214
45 under 55	14,869,083	57,460,730	3,982,957	413,566,249	360,399	2,312,677	4,009,844	94,654,648
55 under 65	10,436,805	40,234,806	3,863,660	442,088,419	320,712	2,798,309	3,879,856	103,144,233
65 and over	6,410,825	24,792,032	2,584,485	349,660,439	226,539	2,704,163	2,571,303	79,290,811
Industry								
Agriculture, forestry, hunting, and fishing	649,718	2,582,502	210,301	18,394,028	10,716	94,035	210,368	3,945,933
Mining	243,057	854,343	94,764	32,208,780	14,756	208,988	94,089	8,137,239
Utilities	28,753	108,066	9,899	1,542,160	669	21,050	9,904	377,568
Construction	7,153,592	28,775,239	1,622,366	75,813,920	35,618	215,328	1,636,164	13,911,603
Manufacturing	984,060	3,900,215	277,368	24,840,161	13,479	119,211	277,127	5,490,869
Wholesale trade (merchant wholesalers)	825,340	3,206,173	242,974	26,650,254	21,518	136,511	243,007	6,168,820
Retail trade	5,982,427	23,665,798	1,853,374	145,903,540	93,087	572,561	1,859,071	29,629,753
Transportation and warehousing	5,350,136	21,607,994	1,434,032	58,993,501	13,823	165,563	1,448,361	10,745,049
Information	841,335	3,291,335	302,894	31,318,145	24,235	175,831	302,906	7,038,824
Finance and insurance	1,593,056	5,946,776	542,448	91,191,776	61,530	651,838	539,339	22,398,901
Real estate and rental and leasing	3,171,825	12,051,760	1,103,524	144,534,952	118,063	1,040,746	1,098,206	33,596,430
Professional, scientific, and technical services	8,109,053	30,452,192	2,940,828	405,910,161	366,842	3,030,501	2,929,541	96,148,096
Administrative and support and waste management services	6,222,808	24,890,011	1,543,262	101,018,685	54,731	418,410	1,553,891	20,619,897
Educational services	1,994,499	7,807,363	727,952	60,124,005	53,556	295,882	729,256	12,047,519
Health care and social assistance	5,332,883	20,138,403	1,345,745	163,123,420	177,923	1,137,488	1,355,910	38,881,830
Arts, entertainment, and recreation	3,545,771	13,780,502	1,343,863	141,040,460	87,193	772,302	1,332,035	33,096,402
Accommodation, food services, and drinking places	1,299,168	5,169,522	339,951	26,976,600	12,431	142,900	341,907	5,897,918
Other services	8,127,665	32,653,918	1,971,419	103,855,504	49,343	249,664	1,979,879	19,045,886
Unclassified establishments	833,000	3,297,465	263,097	15,657,415	11,152	64,721	262,095	3,372,090

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Tax credits									
	Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns with Schedule C, total	**9,047,447**	**16,100,897**	**1,755,261**	**4,374,452**	**1,290,465**	**734,171**	**1,489,403**	**1,694,214**	**1,260,295**	**276,578**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	6,203,675	12,624,345	1,352,671	3,136,442	1,054,782	604,036	1,041,248	1,308,471	749,652	178,338
Returns of married persons filing separately	95,554	512,857	27,085	364,363	* 1,021	* 613	0	0	16,379	2,567
Returns of heads of households	1,200,532	1,405,955	33,850	157,746	221,037	124,468	195,771	182,595	188,558	38,358
Returns of single persons	1,547,686	1,557,739	341,655	715,901	13,625	5,055	252,385	203,148	305,705	57,316
Age [1]										
Under 18	* 3,091	* 2,394	* 2,032	* 175	0	0	0	0	0	0
18 under 26	318,191	243,213	17,775	26,887	16,652	7,442	116,771	87,737	80,344	13,411
26 under 35	1,569,707	2,151,624	125,733	300,630	322,925	183,112	270,461	260,463	287,535	52,602
35 under 45	2,720,702	4,688,704	211,790	618,214	683,326	409,085	285,414	297,430	301,268	58,788
45 under 55	2,161,219	4,175,409	340,266	1,061,737	234,442	115,621	500,133	635,260	259,017	55,847
55 under 65	1,523,875	2,894,609	487,056	1,178,251	30,143	17,703	287,530	378,982	285,702	78,258
65 and over	750,662	1,944,944	570,610	1,188,560	2,977	1,208	29,094	34,342	46,428	17,671
Industry										
Agriculture, forestry, hunting, and fishing	97,651	184,681	14,452	63,737	11,432	5,519	9,584	12,785	18,516	4,674
Mining	48,347	195,376	29,885	99,148	2,088	965	4,415	5,129	* 3,098	* 826
Utilities	6,772	32,603	943	5,786	* 1,462	* 305	* 1,327	* 2,418	0	0
Construction	863,755	1,079,790	74,305	31,901	93,941	50,533	115,588	130,777	125,993	31,780
Manufacturing	140,393	273,967	27,004	68,530	25,528	15,861	23,590	21,809	16,221	3,576
Wholesale trade (merchant wholesalers)	119,232	246,115	26,981	96,925	15,732	8,553	15,617	22,265	15,994	5,520
Retail trade	929,467	1,468,807	129,738	171,899	160,762	92,283	156,516	179,590	147,412	32,743
Transportation and warehousing	748,329	995,570	26,833	92,192	60,041	35,782	170,262	175,070	155,681	31,804
Information	137,753	299,412	33,441	132,537	21,060	12,330	20,525	21,424	14,141	1,332
Finance and insurance	261,203	587,246	77,046	223,333	44,839	23,999	26,838	31,029	32,900	8,287
Real estate and rental and leasing	461,573	1,148,538	128,607	351,417	87,185	59,904	79,334	101,445	37,510	8,712
Professional, scientific, and technical services	1,388,867	3,051,828	526,677	1,313,528	219,781	122,603	199,431	238,335	126,986	26,036
Administrative and support and waste management services	821,850	1,285,912	84,417	226,365	99,211	50,710	138,690	162,288	118,076	23,863
Educational services	348,815	571,588	79,610	117,790	54,008	30,017	81,817	88,861	43,193	8,401
Health care and social assistance	699,908	1,095,810	176,099	276,858	119,602	66,753	124,638	160,812	79,997	18,053
Arts, entertainment, and recreation	608,199	1,615,716	160,857	786,011	104,020	63,070	91,942	101,436	76,512	15,891
Accommodation, food services, and drinking places	172,212	405,669	23,474	113,091	16,430	11,115	22,566	22,552	35,687	7,642
Other services	1,078,652	1,411,398	112,137	170,454	141,845	76,524	188,257	201,634	194,307	44,472
Unclassified establishments	114,468	150,870	22,753	32,951	11,501	7,343	18,468	14,554	18,072	2,966

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Tax credits—continued									
	Child tax credit		Total refundable credits							
			Total [1]		Earned income credit		Additional child tax credit		American opportunity credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)
All returns with Schedule C, total	**4,171,912**	**5,422,916**	**9,464,693**	**30,339,509**	**7,292,898**	**20,654,289**	**5,080,678**	**7,109,482**	**1,697,113**	**1,578,774**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	3,210,359	4,584,744	3,720,959	11,490,091	2,264,236	6,703,134	2,070,746	3,298,691	983,937	923,779
Returns of married persons filing separately	52,468	53,490	20,422	25,586	0	0	20,418	25,581	0	0
Returns of heads of households	794,482	688,866	3,213,451	15,306,159	2,987,778	11,534,028	2,535,240	3,253,753	442,911	426,975
Returns of single persons	114,604	95,816	2,509,862	3,517,674	2,040,884	2,417,127	454,274	531,457	270,265	228,020
Age [1]										
Under 18	**	**	**	**	**	**	**	**	0	0
18 under 26	** 92,839	** 77,408	** 658,112	** 2,431,001	** 525,999	** 1,760,311	** 431,566	** 522,038	166,044	135,028
26 under 35	893,888	1,148,558	2,301,634	8,752,517	1,986,970	6,141,759	1,567,260	2,241,535	293,256	258,813
35 under 45	1,889,113	2,693,410	2,546,447	9,954,883	2,002,389	6,710,378	1,826,752	2,749,509	313,264	296,021
45 under 55	1,023,999	1,233,701	2,220,872	6,055,596	1,570,734	4,007,684	924,071	1,201,893	586,921	558,545
55 under 65	245,306	248,291	1,500,991	2,631,030	1,040,017	1,661,412	271,579	328,311	305,668	301,189
65 and over	26,766	21,549	236,637	514,483	166,789	372,745	59,450	66,196	31,961	29,178
Industry										
Agriculture, forestry, hunting, and fishing	48,858	59,396	96,827	265,119	71,202	163,909	45,627	73,647	9,499	8,623
Mining	11,752	16,071	6,337	7,171	* 652	* 1,907	1,138	2,131	3,524	2,748
Utilities	**	**	3,472	11,381	* 2,098	* 8,314	* 2,165	* 2,742	* 314	* 265
Construction	** 483,113	** 580,694	1,304,592	4,299,923	1,003,010	2,848,394	789,243	1,211,782	146,040	127,425
Manufacturing	72,131	99,756	117,241	372,752	87,252	241,741	63,024	92,345	21,111	16,737
Wholesale trade (merchant wholesalers)	53,997	61,677	91,157	290,756	63,241	190,028	46,687	70,823	17,357	16,471
Retail trade	497,535	716,615	690,976	1,968,795	498,585	1,289,207	339,316	477,755	153,397	144,932
Transportation and warehousing	383,868	443,942	1,171,016	3,573,428	978,937	2,490,990	582,791	830,971	184,340	160,287
Information	51,517	86,437	81,766	187,509	56,015	124,610	21,759	38,359	16,415	13,320
Finance and insurance	109,299	154,083	133,439	337,605	92,367	215,513	61,152	75,345	23,778	20,916
Real estate and rental and leasing	183,013	255,615	256,013	570,391	135,413	325,556	91,868	124,953	79,207	75,625
Professional, scientific, and technical services	473,166	624,419	687,379	1,642,118	417,978	951,849	277,791	384,924	193,576	179,013
Administrative and support and waste management services	422,242	537,720	1,226,266	4,341,478	994,565	3,078,968	723,356	979,396	191,596	185,780
Educational services	152,766	214,540	187,700	422,907	108,272	226,299	74,990	103,460	61,854	64,255
Health care and social assistance	289,598	381,293	916,661	3,681,604	774,896	2,646,809	575,012	794,973	173,649	166,844
Arts, entertainment, and recreation	260,565	387,882	381,304	833,801	256,493	501,782	137,480	192,060	79,402	76,442
Accommodation, food services, and drinking places	85,240	98,095	227,028	788,808	191,883	549,289	127,842	175,460	33,459	26,468
Other services	545,872	649,879	1,713,078	6,171,614	1,414,179	4,386,021	1,019,032	1,351,036	283,130	267,703
Unclassified establishments	47,381	54,804	172,439	572,349	145,860	413,102	100,407	127,318	25,465	24,920

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Income tax after credits		Net investment income tax		Total income tax		All other taxes			
							Total		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)
All returns with Schedule C, total	**15,459,698**	**353,322,217**	**1,106,676**	**7,284,310**	**15,463,106**	**360,256,025**	**19,323,512**	**57,836,181**	**18,056,918**	**51,272,003**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	9,565,719	287,516,262	946,287	5,955,119	9,568,240	293,173,069	9,970,931	38,166,166	9,214,003	33,172,715
Returns of married persons filing separately	359,616	7,939,163	22,070	332,888	359,766	8,248,310	327,404	1,133,469	289,620	994,492
Returns of heads of households	786,640	9,315,227	25,557	120,162	786,708	9,434,426	3,055,294	6,213,011	2,912,132	5,853,929
Returns of single persons	4,747,723	48,551,564	112,762	876,142	4,748,392	49,400,220	5,969,883	12,323,535	5,641,162	11,250,868
Age [1]										
Under 18	**	**	**	**	13,101	9,705	48,638	18,154	47,637	17,992
18 under 26	** 733,204	** 2,582,416	** 2,080	** 7,707	720,103	2,580,418	1,329,360	1,474,164	1,299,934	1,404,658
26 under 35	2,250,057	23,541,572	44,902	172,293	2,250,342	23,688,770	3,475,962	6,762,299	3,264,910	6,154,384
35 under 45	3,151,935	59,969,775	200,952	644,782	3,152,373	60,599,165	4,298,687	12,579,051	3,965,692	11,133,564
45 under 55	3,392,085	90,235,006	283,911	1,522,534	3,392,715	91,683,430	4,117,095	14,369,266	3,767,587	12,387,078
55 under 65	3,454,447	99,781,979	321,662	2,051,739	3,455,737	101,736,792	3,745,518	14,507,912	3,484,571	12,686,337
65 and over	2,477,970	77,211,468	253,169	2,885,255	2,478,735	79,957,745	2,308,252	8,125,335	2,226,586	7,487,990
Industry										
Agriculture, forestry, hunting, and fishing	184,711	3,750,864	8,670	110,424	184,799	3,860,454	184,546	493,243	165,103	435,854
Mining	89,726	7,938,186	20,300	439,314	89,774	8,376,735	68,720	372,563	60,593	297,758
Utilities	8,882	344,965	788	20,982	8,889	365,947	9,707	26,015	9,642	20,658
Construction	1,251,928	12,720,867	31,259	150,551	1,251,952	12,868,469	2,313,250	6,908,057	2,251,394	6,435,297
Manufacturing	240,047	5,185,123	11,850	121,299	240,096	5,284,065	257,765	783,851	230,254	671,178
Wholesale trade (merchant wholesalers)	209,581	5,902,929	17,511	106,135	209,587	5,969,574	216,743	862,102	198,512	761,544
Retail trade	1,615,456	28,058,335	80,732	307,300	1,615,463	28,333,515	1,330,686	3,214,242	1,157,484	2,725,925
Transportation and warehousing	1,096,487	9,655,956	8,577	289,994	1,096,499	9,945,319	1,688,285	3,502,363	1,570,843	3,096,738
Information	277,177	6,729,072	17,384	167,039	277,182	6,892,000	252,979	727,667	228,252	616,097
Finance and insurance	477,824	21,749,297	63,561	729,656	478,018	22,460,541	467,928	2,853,793	427,588	2,452,999
Real estate and rental and leasing	1,021,654	32,365,750	107,645	712,065	1,022,068	32,986,778	971,341	5,054,230	906,516	4,563,516
Professional, scientific, and technical services	2,713,901	92,896,071	341,210	1,938,064	2,715,445	94,785,297	2,639,854	11,752,561	2,447,312	10,286,766
Administrative and support and waste management services	1,243,445	19,260,429	48,537	436,859	1,243,787	19,677,206	2,048,822	4,257,301	1,958,488	3,850,724
Educational services	642,031	11,443,386	38,361	103,857	642,375	11,547,147	632,335	1,115,175	597,494	941,225
Health care and social assistance	1,158,324	37,707,537	167,184	474,345	1,158,509	38,168,537	1,756,666	6,304,016	1,659,848	5,644,301
Arts, entertainment, and recreation	1,204,935	31,424,567	80,703	644,530	1,205,021	32,050,248	1,126,111	2,483,027	1,028,299	1,962,747
Accommodation, food services, and drinking places	264,495	5,454,995	13,400	216,184	264,529	5,639,639	375,138	1,027,251	324,306	877,758
Other services	1,547,263	17,521,317	40,198	259,782	1,547,283	17,776,101	2,662,159	5,745,058	2,536,324	5,332,511
Unclassified establishments	211,831	3,212,571	8,809	55,930	211,831	3,268,454	320,477	353,667	298,667	298,408

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Total tax liability		Tax payments							
			Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)	(161)
All returns with Schedule C, total	**19,150,774**	**409,057,252**	**19,749,799**	**416,299,362**	**18,298,070**	**234,069,033**	**3,701,807**	**134,171,276**	**824,388**	**47,107,597**
Marital status										
Returns of married persons filing jointly and returns of surviving spouses	10,963,534	327,366,585	11,584,610	336,136,004	10,885,321	189,071,734	2,606,174	108,763,097	582,656	37,539,443
Returns of married persons filing separately	427,815	9,361,176	337,767	9,000,729	298,727	3,486,545	59,285	3,745,762	23,772	1,732,148
Returns of heads of households	1,044,322	11,770,562	2,312,423	13,463,937	2,223,997	9,744,668	116,390	2,680,447	26,771	984,036
Returns of single persons	6,715,103	60,558,930	5,514,999	57,698,692	4,890,025	31,766,087	919,958	18,981,970	191,189	6,851,970
Age [1]										
Under 18	50,673	26,273	21,040	16,366	19,037	8,854	**	**	**	**
18 under 26	1,103,368	3,513,680	1,278,013	3,679,939	1,253,536	3,232,656	** 40,907	** 303,294	** 10,923	** 145,455
26 under 35	2,781,817	28,232,063	3,331,014	29,477,630	3,226,362	23,961,900	252,646	3,939,345	57,449	1,498,436
35 under 45	3,786,951	70,170,636	4,194,525	71,049,275	4,003,202	50,261,562	481,611	15,023,579	120,744	5,520,939
45 under 55	4,120,062	103,985,035	4,100,378	103,280,543	3,843,015	63,183,861	674,210	28,770,587	185,617	11,002,569
55 under 65	4,245,421	115,232,447	3,957,847	116,848,410	3,526,827	60,348,230	1,065,939	42,736,610	232,909	13,542,348
65 and over	3,062,482	87,897,119	2,866,981	91,947,200	2,426,091	33,071,969	1,186,495	43,397,860	216,746	15,397,850
Industry										
Agriculture, forestry, hunting, and fishing	228,220	4,269,913	222,072	4,344,211	203,077	2,135,116	31,751	1,481,567	7,210	721,381
Mining	98,648	8,746,957	97,974	9,911,375	80,115	2,319,009	42,389	4,680,378	13,398	2,903,288
Utilities	11,121	388,671	8,813	435,385	8,315	169,716	764	197,993	368	67,408
Construction	1,939,586	18,081,728	1,655,500	15,202,237	1,488,886	8,771,677	288,072	4,950,139	58,179	1,460,506
Manufacturing	297,812	5,957,041	305,241	6,319,975	278,701	3,321,414	56,980	2,083,515	12,460	905,964
Wholesale trade (merchant wholesalers)	246,283	6,745,455	259,161	6,744,101	238,887	3,417,750	49,857	2,387,980	12,048	917,183
Retail trade	1,825,550	31,104,812	2,007,043	32,898,443	1,902,017	22,642,958	254,172	7,830,124	62,181	2,333,451
Transportation and warehousing	1,470,815	12,349,278	1,597,519	13,151,684	1,530,876	8,024,316	114,438	3,403,669	14,654	1,697,530
Information	316,181	7,574,231	323,972	8,047,723	307,021	4,848,758	50,031	2,315,224	12,479	856,359
Finance and insurance	553,540	25,200,683	563,344	25,505,142	478,146	8,279,763	187,348	11,636,436	56,972	5,562,357
Real estate and rental and leasing	1,162,946	37,852,640	1,083,942	36,782,030	955,235	15,813,876	330,001	15,233,311	97,975	5,679,899
Professional, scientific, and technical services	3,054,263	106,017,086	3,018,389	106,484,729	2,727,853	58,723,483	870,410	35,644,281	237,239	11,842,729
Administrative and support and waste management services	1,658,306	22,668,801	1,756,968	23,367,736	1,667,344	14,606,901	225,195	6,455,825	33,145	2,239,829
Educational services	715,350	12,567,488	766,723	12,914,349	740,284	10,288,182	103,209	2,123,333	24,443	474,051
Health care and social assistance	1,391,751	43,564,679	1,623,239	44,064,924	1,504,750	25,357,391	398,056	15,641,482	71,504	2,916,053
Arts, entertainment, and recreation	1,406,750	34,291,617	1,430,638	36,719,569	1,367,029	23,917,666	220,853	8,919,461	43,700	3,801,394
Accommodation, food services, and drinking places	353,386	6,455,578	410,930	6,778,642	385,176	3,131,304	54,010	2,712,802	13,748	926,311
Other services	2,130,382	21,726,205	2,287,066	22,755,461	2,109,610	15,815,674	403,069	5,513,410	47,626	1,386,842
Unclassified establishments	289,887	3,494,389	331,265	3,871,645	324,749	2,484,080	21,203	960,346	5,059	415,061

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Tax payments—continued		Overpayment			
	Excess Social Security taxes withheld		Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(162)	(163)	(164)	(165)	(166)	(167)
All returns with Schedule C, total	**370,033**	**830,729**	**16,168,659**	**90,651,962**	**15,115,609**	**62,573,793**
Marital status						
Returns of married persons filing jointly and returns of surviving spouses	306,061	705,782	8,307,710	59,285,000	7,567,917	36,767,854
Returns of married persons filing separately	8,028	14,468	187,521	1,630,442	169,616	684,029
Returns of heads of households	13,645	33,503	3,488,467	15,964,244	3,459,692	15,410,932
Returns of single persons	42,299	76,976	4,184,961	13,772,277	3,918,384	9,710,978
Age [1]						
Under 18	0	0	12,031	12,016	10,028	8,086
18 under 26	298	770	1,126,029	3,013,296	1,117,363	2,952,892
26 under 35	32,123	61,046	3,287,783	13,014,950	3,228,582	12,275,220
35 under 45	106,537	230,165	3,923,030	19,768,439	3,808,283	17,253,280
45 under 55	118,370	264,878	3,332,031	19,220,307	3,128,450	13,502,216
55 under 65	88,050	204,020	2,739,113	19,155,771	2,426,104	10,478,765
65 and over	24,655	69,850	1,748,643	16,467,183	1,396,799	6,103,333
Industry						
Agriculture, forestry, hunting, and fishing	1,060	4,421	180,922	1,052,840	174,511	679,090
Mining	2,868	7,216	60,365	2,168,158	43,551	526,587
Utilities	76	264	5,982	95,478	5,561	43,445
Construction	13,180	16,851	1,417,162	5,894,499	1,352,595	4,942,094
Manufacturing	3,448	8,615	238,151	1,473,632	224,873	916,006
Wholesale trade (merchant wholesalers)	5,555	16,515	196,173	1,384,912	178,675	898,620
Retail trade	35,989	77,060	1,662,177	7,712,146	1,581,178	6,143,911
Transportation and warehousing	7,120	10,071	1,479,511	6,079,736	1,453,966	5,088,127
Information	15,083	27,158	237,717	1,420,917	222,334	927,062
Finance and insurance	10,549	25,327	352,639	4,320,123	290,679	1,805,438
Real estate and rental and leasing	22,729	53,329	685,805	6,584,971	582,785	3,364,066
Professional, scientific, and technical services	111,285	254,273	2,015,750	15,364,570	1,746,726	8,611,540
Administrative and support and waste management services	13,393	31,906	1,677,069	7,575,392	1,625,793	6,165,775
Educational services	13,689	28,768	546,988	2,121,678	523,734	1,777,536
Health care and social assistance	52,552	143,793	1,418,953	8,557,680	1,300,422	6,051,715
Arts, entertainment, and recreation	36,824	75,214	1,065,301	6,387,426	1,006,933	3,899,462
Accommodation, food services, and drinking places	3,772	7,988	368,187	2,125,958	348,800	1,497,793
Other services	17,869	32,485	2,275,077	9,082,757	2,172,651	8,229,151
Unclassified establishments	2,991	9,474	284,730	1,249,089	279,842	1,006,374

Footnotes at end of table.

Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2017—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2018 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(168)	(169)	(170)	(171)	(172)	(173)
All returns with Schedule C, total	**1,379,086**	**28,078,170**	**9,608,970**	**63,855,755**	**4,194,331**	**781,529**
Marital status						
Returns of married persons filing jointly and returns of surviving spouses	991,749	22,517,146	4,956,324	44,208,116	2,433,095	544,979
Returns of married persons filing separately	20,889	946,413	262,400	2,011,336	136,982	26,588
Returns of heads of households	37,046	553,312	468,492	3,013,441	212,673	39,110
Returns of single persons	329,403	4,061,299	3,921,754	14,622,862	1,411,581	170,852
Age [1]						
Under 18	* 2,003	* 3,930	46,650	18,927	* 3,043	* 134
18 under 26	11,039	60,404	612,513	995,787	138,207	8,388
26 under 35	74,578	739,730	1,270,636	5,391,337	485,350	60,607
35 under 45	155,648	2,515,159	1,758,377	12,244,776	788,432	147,713
45 under 55	249,270	5,718,091	2,079,669	16,547,657	975,650	211,882
55 under 65	406,840	8,677,006	2,221,896	16,400,471	1,060,604	207,290
65 and over	479,707	10,363,850	1,619,229	12,256,800	743,045	145,515
Industry						
Agriculture, forestry, hunting, and fishing	9,599	373,750	111,771	811,679	42,725	6,846
Mining	20,408	1,641,571	44,352	1,011,086	19,837	10,463
Utilities	443	52,033	7,267	41,210	1,309	284
Construction	94,978	952,406	1,324,692	6,334,867	618,244	78,360
Manufacturing	19,222	557,626	142,648	872,446	54,827	9,506
Wholesale trade (merchant wholesalers)	22,206	486,292	120,040	1,212,858	57,035	15,522
Retail trade	108,195	1,568,234	694,510	4,540,501	274,788	52,115
Transportation and warehousing	33,713	991,609	812,151	2,924,186	352,452	35,015
Information	18,350	493,855	138,176	827,503	49,600	9,431
Finance and insurance	73,418	2,514,685	293,635	3,862,476	170,988	53,268
Real estate and rental and leasing	134,653	3,220,905	622,041	7,441,462	366,380	101,360
Professional, scientific, and technical services	346,213	6,753,029	1,451,317	14,086,605	742,089	178,265
Administrative and support and waste management services	64,412	1,409,617	867,266	3,960,393	309,221	44,027
Educational services	32,342	344,142	295,672	1,505,985	131,062	16,976
Health care and social assistance	146,617	2,505,966	686,981	5,431,514	302,507	71,640
Arts, entertainment, and recreation	85,934	2,487,963	589,061	3,454,861	200,563	33,134
Accommodation, food services, and drinking places	27,553	628,165	170,288	1,254,866	73,081	16,696
Other services	134,274	853,606	1,090,999	3,841,455	401,859	44,670
Unclassified establishments	6,554	242,714	146,102	439,803	25,764	3,952

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Age for joint returns was based on the primary taxpayer's age.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, November 2018.

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