Partnership Returns, 2000

by Bill Pratt

The growth in the number of partnership returns for 2000 continued the trend established in recent years. For 2000, the number of partnerships, total assets, and total net income (less deficit) all increased over the amounts reported for 1999. The number of partners decreased for the third consecutive year. The number of partnerships has been growing since 1994, after several years of decline. The number of partnerships increased for 2000 in every industrial sector except raw materials and energy production; and goods production. Total assets increased in every industrial sector. Total net income (less deficit) also increased in every sector except leisure, accommodation, and food services; and "other services" [1].

Partnerships classified in the finance, insurance, real estate, and rental and leasing sector continued a long established trend of dominating the statistics for number of partnerships, and number of partners, as well as the financial data. The professional and business services sector had the second largest number of partnerships, while raw materials and energy production had the second largest number of partners.

Partnership Activity

Partnerships again reported increases in the number of partnerships, total assets, and total net income (less deficit)(Figure A). Partnerships for 2000 reported a decrease in number of partners for the third year in a row. For 2000, the number of partnerships increased 6.2 percent to 2,057,500. The finance, insurance, real estate, and rental and leasing sector accounted for the largest increase in number of partnerships for 2000, as it has traditionally. For 2000, there were 1,157,453 partnerships classified in this sector. This was an increase of 80,154, or 7.4 percent, over 1999 [2]. The professional and business services sector showed the second largest increase in partnerships, from 167,942 for 1999 to 190,337 for 2000, or 13.3 percent.

The number of partners decreased by 11.0 percent to 13,659,967 for 2000 from 15,353,154 for 1999 (Figures A and B). Partnerships classified in the finance, insurance, real estate, and rental and leasing sector showed the largest decrease in number of partners of 1.6 million, or 15.2 percent. This sector accounted for 67.2 percent of the total number of partners. Raw materials and energy production; and information also showed a decrease of 21.6 percent (264,705) and 8.5 percent (29,157), respectively, while all other sectors showed an increase in number of partners. The largest increase in partners was in the distribution and transportation of goods sector. The number of partners in this sector increased from 721,768 for 1999 to 818,387 for 2000, or 13.4 percent.

Total assets increased by 11.6 percent, from $6.0 trillion for 1999 to $6.7 trillion for 2000. The finance, insurance, real estate, and rental and leasing sector reported the largest amount, $4.8 trillion, which is 71.5 percent of the total for all partnerships. No other sector represented as much as 7 percent of the total.

Continuing the trend of large percentage increases, which began with 1990, total net income (less deficit) reported by partnerships increased by 17.8 percent for 2000 to $269.0 billion (Figures A and C). The only industrial sectors in which total net income (less deficit) did not increase were leisure, accommodation, and food services; and "other services." The decreases in the leisure, accommodation, and food services; and "other services" were 51.9 percent and 6.7 percent, respectively. The net deficit reported by partnerships classified in the

Figure A

Partnership Annual Percentage Growth for Tax Years 1990-2000

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)
1990	-5.0	-7.3	-3.2	0.4	17.7
1991	-2.5	-7.6	7.8	([1])	28.9
1992	-2.0	-0.4	5.0	6.2	100.5
1993	-1.2	-0.7	11.6	13.3	55.3
1994	1.8	-4.1	8.4	14.9	23.3
1995	5.8	4.1	18.4	17.7	30.0
1996	4.6	0.4	23.9	23.4	35.9
1997	6.3	3.3	23.9	25.5	15.9
1998	5.5	-3.2	22.9	17.2	10.8
1999	4.4	-1.9	17.0	19.0	22.4
2000	6.2	-11.0	11.6	26.7	17.8

[1] Less than 0.05 percent.

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Figure B

Number of Partnerships and Partners, by Selected Industrial Groups, Tax Years 1999-2000

Industry	Number of partnerships		Percent	Number of partners		Percent
	1999	2000	change	1999	2000	change
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	**1,936,919**	**2,057,500**	**6.2**	**15,353,154**	**13,659,967**	**-11.0**
Raw materials and energy production	145,712	142,468	-2.2	1,225,648	960,943	-21.6
Agriculture, forestry, fishing, and hunting	115,006	113,931	-0.9	470,863	423,845	-10.0
Mining	28,095	26,084	-7.2	686,792	474,588	-30.9
Utilities	2,612	2,453	-6.1	67,993	62,510	-8.1
Goods production	164,653	153,458	-6.8	600,324	611,574	1.9
Construction	127,581	115,509	-9.5	430,933	401,783	-6.8
Manufacturing	37,072	37,950	2.4	169,392	209,791	23.8
Distribution and transportation of goods	164,195	175,246	6.7	721,768	818,387	13.4
Wholesale trade	32,933	31,345	-4.8	124,000	124,600	0.5
Retail trade	108,918	116,960	7.4	310,103	372,006	20.0
Transportation and warehousing	22,344	26,941	20.6	287,664	321,782	11.9
Information	20,343	26,945	32.5	342,883	313,726	-8.5
Finance, insurance, real estate, and rental and leasing	1,077,299	1,157,453	7.4	10,829,281	9,180,367	-15.2
Finance and insurance	219,233	251,657	14.8	3,225,334	3,380,669	4.8
Securities, commodities contracts, and other financial investments	174,972	207,691	18.7	2,525,673	2,729,732	8.1
Funds, trusts, and other financial vehicles	28,435	31,886	12.1	559,338	538,118	-3.8
Other finance and insurance	15,826	12,080	-23.7	140,323	112,819	-19.6
Real estate and rental and leasing	858,066	905,796	5.6	7,603,947	5,799,697	-23.7
Real estate	831,520	876,340	5.4	6,999,531	5,457,893	-22.0
Lessors of residential buildings and dwellings	306,182	309,954	1.2	2,468,121	2,012,243	-18.5
Lessors of nonresidential buildings (except miniwarehouses)	298,957	318,866	6.7	1,744,209	1,617,364	-7.3
Lessors of miniwarehouses and self-storage units	9,352	11,194	19.7	94,309	79,894	-15.3
Lessors of other real estate property	63,245	64,023	1.2	424,064	435,771	2.8
Other real estate activities	153,784	172,303	12.0	2,268,828	1,312,621	-42.1
Rental and leasing services and lessors of nonfinancial intangible assets	26,547	29,457	11.0	604,416	341,805	-43.4
Professional and business services	167,942	190,337	13.3	711,930	795,131	11.7
Professional, scientific, and technical services	122,773	135,905	10.7	454,195	521,880	14.9
Management of companies (holding companies)	12,661	16,736	32.2	177,103	183,682	3.7
Administrative and support and waste management and remediation services	32,508	37,696	16.0	80,632	89,569	11.1
Education, health, and social services	45,904	49,790	8.5	248,285	265,435	6.9
Leisure, accommodation, and food services	96,867	97,168	0.3	527,384	527,590	([1])
Other services	51,822	61,643	19.0	139,173	170,285	22.4
Nature of business not allocable	2,182	2,991	37.1	6,478	16,528	155.1

[1] Less than 0.05 percent.

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

information sector decreased by almost 50 percent, from $6.9 billion for 1999 to $3.5 billion for 2000 (Figure D). The information sector was the only sector to report a deficit for 2000. (Total net income (less deficit) is defined and explained in the "Explanation of Selected Terms" section.)

The finance, insurance, real estate, and rental and leasing sector continued to dominate the statistics for 2000 (Figures B and D). Partnerships classified in this sector accounted for 56.3 percent of all partnerships, 67.2 percent of all partners, and 71.5 percent of total assets. Partnerships classified in this sector again accounted for more than 55 percent of total net income (less deficit). Total net income (less deficit) for this sector rose by 13.5 percent, from $133.3 billion to $151.3 billion for 2000 (Figure D).

Partnerships again reported positive rental real estate net income (less deficit), although it decreased

Figure C

Partnership Total Net Income (Less Deficit), Tax Years 1999-2000

[Money amounts are in thousands of dollars]

Item	1999	2000	Difference	Percent change
	(1)	(2)	(3)	(4)
Total net income (less deficit) [1]	**228,438,105**	**268,990,758**	**40,552,653**	**17.8**
Net income (less deficit) from trade or business	107,481,261	119,168,367	11,687,106	10.9
Portfolio interest income	61,769,762	82,322,875	20,553,113	33.3
Portfolio dividend income	16,704,092	20,921,231	4,217,139	25.2
Portfolio royalty income	4,718,816	5,958,686	1,239,870	26.3
Other portfolio income (less deficit)	2,448,445	5,667,366	3,218,921	131.5
Real estate rental income (less deficit)	36,432,210	35,041,911	-1,390,299	-3.8
Net income (less deficit) from other rental activity	-1,116,481	-89,676	1,026,805	92.0

[1] Total net income (less deficit) is discussed in the "Explanation of Selected Terms" section.

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

slightly from 1999. For 2000, this amount declined 3.8 percent to $35.0 billion, from $36.4 billion for 1999. The five industries included in the real estate industry group accounted for $33.4 billion, or 95.3 percent, of this total. This continues the trend for the sixth year of partnerships primarily engaged in rental activities reporting positive rental real estate net income. Prior to 1995, the real estate operators and lessors of buildings industry had not reported positive rental real estate net income since 1960.

Total net income for both general and limited partnerships, as well as for limited liability companies (LLC's) and limited liability partnerships (LLP's) increased for 2000 (Figures E and F). Total net income of general partnerships increased from $95.7 billion for 1999 to $98.8 billion. For limited partnerships, it increased from $135.9 billion to $146.4 billion. For limited liability companies, it increased from $82.7 billion to $112.0 billion. Deficits for general partnerships decreased slightly from $21.2 billion for 1999, to $20.5 billion for 2000. For limited partnerships, deficits rose from $48.4 billion to $49.5 billion. Limited liability company deficits rose from $48.0 billion to $64.3 billion.

The number of limited liability companies with "positive" net income increased for 2000 by about 65,000 to 383,000, while the number of general and limited partnerships with net income both decreased (Figure G). General partnerships with net income decreased by about 31,000 to 589,000, and limited partnerships with net income decreased by about 9,000 to 215,000. The combined total of these three entity types with a net deficit increased by about 73,000 to 752,000. This increase was primarily due to an increase of 64,000 for LLC's with a net deficit. For 2000, the number of partners for both limited liability companies and general partnerships increased, while the number of partners for limited partnerships decreased (Figure H) [3].

Beginning with 2000, a new choice for entity type, 'foreign partnership,' was added to the partnership return. Previously, foreign partnerships were classified with domestic partnerships as general, limited, or limited liability partnerships or limited liability companies. There were 2,974 foreign partnerships for 2000.

Real Estate and Rental and Leasing

Historically, partnerships classified in the real estate industry group have dominated the statistics for the number of partnerships and partners, as well as the financial data. These partnerships have reported positive total net income for 7 consecutive years, after reporting total net deficits every year until 1994. Table 1, which contains financial data classified by industries, shows that the real estate and rental and leasing subsector reported total net income (less deficit) from all sources of $51.6 billion for 2000, which was 19.2 percent of the total for all industries. The 905,796 partnerships classified in this industry subsector reported total assets of $1.8 trillion, 27.6 percent of the total reported for all partnerships. Overall, this industry subsector accounted for 44.0 percent of partnerships and 42.5 percent of partners.

Figure D

Partnership Total Net Income (Less Deficit), Total Receipts, and Total Assets, by Selected Industrial Groups, Tax Years 1999-2000

[Money amounts are in thousands of dollars]

Industry	Total net income (less deficit)		Percent change	Total receipts		Percent change	Total assets		Percent change
	1999	2000		1999	2000		1999	2000	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	**228,438,105**	**268,990,758**	**17.8**	**2,146,809,983**	**2,720,989,339**	**26.7**	**5,998,952,883**	**6,694,142,838**	**11.6**
Raw materials and energy production	9,415,026	19,719,407	109.4	122,115,177	200,460,286	64.2	222,061,317	302,543,720	36.2
Agriculture, forestry, fishing, and hunting	1,343,662	214,073	-84.1	22,346,775	23,744,246	6.3	65,978,285	70,038,087	6.2
Mining	6,252,201	15,897,595	154.3	34,544,445	66,144,554	91.5	85,392,697	115,132,569	34.8
Utilities	1,819,162	3,607,739	98.3	65,223,958	110,571,487	69.5	70,690,334	117,373,064	66.0
Goods production	22,418,911	27,604,604	23.1	453,411,966	574,870,131	26.8	380,695,341	439,075,644	15.3
Construction	9,360,698	10,320,134	10.2	131,021,727	146,435,694	11.8	125,592,785	132,073,900	5.2
Manufacturing	13,058,214	17,284,470	32.4	322,390,239	428,434,437	32.9	255,102,555	307,001,743	20.3
Distribution and transportation of goods	8,487,959	9,720,744	14.5	421,458,573	550,900,136	30.7	188,780,652	227,650,480	20.6
Wholesale trade	4,248,055	6,492,177	52.8	175,411,659	242,196,415	38.1	56,085,688	75,537,881	34.7
Retail trade	2,193,158	552,588	-74.8	204,411,246	261,162,411	27.8	68,811,200	77,356,811	12.4
Transportation and warehousing	2,046,745	2,675,978	30.7	41,635,667	47,541,310	14.2	63,883,765	74,755,788	17.0
Information	-6,930,530	-3,497,340	49.5	131,257,393	158,054,886	20.4	257,282,725	353,349,967	37.3
Finance, insurance, real estate, and rental and leasing	133,308,914	151,255,053	13.5	570,938,545	713,450,638	25.0	4,474,150,414	4,787,869,371	7.0
Finance and insurance	83,643,256	99,656,212	19.1	369,241,546	496,164,501	34.4	2,811,319,618	2,943,541,492	4.7
Securities, commodities contracts, and other financial investments	61,702,317	71,575,463	16.0	305,055,343	411,250,701	34.8	2,272,930,555	2,329,087,502	2.5
Funds, trusts, and other financial vehicles	17,755,913	22,643,874	27.5	39,041,246	58,320,129	49.4	423,114,717	468,188,139	10.7
Other finance and insurance	4,185,026	5,436,876	29.9	25,144,956	26,593,671	5.8	115,274,346	146,265,850	26.9
Real estate and rental and leasing	49,665,658	51,598,841	3.9	201,696,999	217,286,137	7.7	1,662,830,796	1,844,327,880	10.9
Real estate	50,868,806	52,349,504	2.9	184,568,039	198,232,661	7.4	1,576,438,116	1,747,242,457	10.8
Lessors of residential buildings and dwellings	11,113,393	9,223,637	-17.0	46,841,134	43,656,467	-6.8	484,466,773	488,646,022	0.9
Lessors of nonresidential buildings (except miniwarehouses)	27,163,788	29,444,691	8.4	60,124,838	63,291,200	5.3	691,447,600	784,971,775	13.5
Lessors of miniwarehouses and self-storage units	594,846	632,452	6.3	986,874	1,678,419	70.1	15,367,944	19,852,316	29.2
Lessors of other real estate property	3,628,426	4,494,557	23.9	10,431,242	9,923,094	-4.9	88,884,040	102,470,878	15.3
Other real estate	8,368,354	8,554,167	2.2	66,183,951	79,683,481	20.4	296,271,759	351,301,466	18.6
Rental and leasing services and lessors of nonfinancial intangible assets	-1,203,148	-750,663	37.6	17,128,960	19,053,476	11.2	86,392,679	97,085,423	12.4
Professional and business services	49,069,211	52,016,784	6.0	240,856,651	285,023,238	18.3	263,567,060	347,336,644	31.8
Professional, scientific, and technical services	40,628,477	42,945,726	5.7	184,027,461	209,108,322	13.6	76,960,949	93,239,385	21.2
Management of companies (holding companies)	6,927,964	7,299,884	5.4	24,283,100	33,486,804	37.9	165,838,917	227,690,643	37.3
Administrative and support and waste management and remediation services	1,512,770	1,771,173	17.1	32,546,089	42,428,112	30.4	20,767,194	26,406,615	27.2
Education, health, and social services	8,610,317	9,833,909	14.2	72,803,639	82,287,974	13.0	47,830,512	51,918,918	8.5
Leisure, accommodation, and food services	3,155,690	1,517,441	-51.9	120,471,087	139,659,517	15.9	155,050,991	172,531,531	11.3
Other services	883,768	824,433	-6.7	12,800,103	15,935,008	24.5	8,948,185	11,355,597	26.9
Nature of business not allocable	18,840	-4,276	-122.7	696,849	347,526	-50.1	585,687	510,966	-12.8

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

Rental Real Estate Net Income (Less Deficit)

Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Rental real estate net income (less deficit) for all partnerships decreased $1.4 billion, from $36.4 billion for 1999 to $35.0 billion for 2000 (Figure I). This decrease came despite the increase in gross rental real estate income to $263.9 billion from the $240.6 billion reported for 1999. Rental expenses increased from $208.9 billion to

Figure E

Partnership Total Net Income or Deficit, by Type of Entity and Profit Status, Tax Years 1990-2000

[Money amounts are in billions of dollars]

Tax year	Total net income (less deficit)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships [1]		Other [2]	
		Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1990	16.6	81.9	44.1	34.4	55.6	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1991	21.4	78.3	40.2	35.1	51.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992	42.9	81.3	35.1	40.5	43.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993	66.7	86.1	30.1	50.3	39.9	1.1	0.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994	82.2	91.2	29.0	56.0	38.1	3.7	1.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995	106.8	98.4	29.0	70.2	37.7	10.0	5.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996	145.2	102.1	28.5	97.7	42.3	24.4	12.0	n.a.	n.a.	n.a.	n.a.	4.0	0.1
1997	168.2	103.8	24.0	109.0	46.1	40.1	23.0	n.a.	n.a.	n.a.	n.a.	9.4	1.0
1998	186.6	95.5	22.8	117.4	51.1	58.7	34.1	14.1	1.1	n.a.	n.a.	12.2	2.2
1999	228.4	95.7	21.2	135.9	48.4	82.7	48.0	21.3	0.9	n.a.	n.a.	12.8	1.4
2000	269.0	98.8	20.5	146.4	49.5	112.0	64.3	24.5	2.0	9.7	1.7	18.6	3.1

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

[1] Foreign partnerships was a new category included on the 2000 Form 1065, Schedule B, Line 1, Type of Entity. For years prior to 2000, the total net income or deficit for foreign partnerships was included in the other categories, that is, Columns (1) through (9), (12) and (13).

[2] Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

$232.5 billion. This was only the sixth time that partnerships reported a positive amount for rental real estate net income (less deficit) since 1980. For 2000, the finance, insurance, real estate, and rental and leasing sector accounted for 97.3 percent of rental real estate net income (less deficit). For 1999, about 97.4 percent of real estate rental income was from this sector. Within the real estate industry group, data from Forms 8825 for 2000 show that 71.4 percent of rental real estate net income (less deficit) was reported by partnerships that were lessors of nonresidential buildings (except miniwarehouses). Additionally, within that sector, 17.0 percent of the rental real estate income (less deficit) reported for the real estate subsector came from lessors of residential buildings and dwellings. Partnerships reported $66.2 billion in net rental income for 2000, up from $63.0 billion for 1999. Rental deficit increased to $31.2 billion for 2000, after remaining about the same for both 1998 and 1999 at $26.6 billion.

Total Receipts and Total Assets

Total receipts for all partnerships increased $574.2 billion (26.8 percent) to $2.7 trillion for 2000. (See the "Explanation of Selected Terms" section for the definition of total receipts.) Almost 78 percent of this increase was due to the rise in business receipts, which grew from $1.6 trillion for 1999 to $2.1 trillion for 2000. (See the "Explanation of Selected Terms" section for the definition of business receipts.) Figure J shows the composition of total receipts by industrial sector.

Almost 27 percent of all partnerships--generally those with total assets of less than $600,000 and total receipts of less than $250,000--were not required to file a balance sheet with their returns. Table 3 presents balance sheet data, by industry and profit status, for the more than 73 percent of partnerships that filed balance sheets. The total assets reported by these returns grew by 11.6 percent from $6.0 trillion for 1999 to $6.7 trillion for 2000 (Figure D).

For 2000, partnership returns classified in the finance, insurance, real estate, and rental and leasing sector accounted for 71.5 percent of total assets. This is less than the percentage of total assets reported by partnerships in this sector for 1999, about 74.6 percent. Despite this slight decline in share of total assets, partnerships classified in finance and real estate continue to report more than 50 percent of total assets for all partnerships, as they have for more than 20 years.

Figure F

General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items by Industrial Sector, Tax Years 1999-2000

[Money amounts are in thousands of dollars]

Tax year, industrial sector	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1999									
All industries	**898,079**	**3,490,133**	**74,523,483**	**354,295**	**8,944,693**	**87,545,556**	**589,403**	**2,267,062**	**34,733,678**
Raw materials and energy production	89,805	349,807	3,282,804	21,776	728,739	4,661,817	25,621	99,509	416,869
Goods production	78,872	218,726	7,088,247	14,688	165,941	8,584,310	64,712	199,456	6,339,816
Distribution and transportation of goods	89,614	200,510	3,108,796	7,238	345,171	3,744,790	58,072	155,284	1,206,708
Information	10,088	60,304	2,577,464	1,669	234,172	-2,928,692	7,846	46,303	-7,202,319
Finance, insurance, real estate, and rental and leasing	461,256	2,176,783	35,917,698	278,959	6,942,265	63,689,481	295,307	1,286,819	25,200,408
Professional and business services	68,825	191,869	15,373,328	12,103	195,972	6,583,070	69,060	217,452	7,715,455
Education, health, and social services	20,373	90,426	4,321,815	4,600	67,017	1,220,783	18,429	79,439	1,930,434
Leisure, accommodation, and food services	43,761	119,128	2,270,384	11,197	252,337	1,832,844	36,972	141,188	-974,171
Other services	35,077	81,023	610,172	1,765	12,190	157,647	12,264	38,414	62,116
Nature of business not allocable	409	1,555	-27,226	300	888	-493	1,120	3,198	38,361
2000									
All industries	**872,045**	**3,589,880**	**78,303,407**	**348,973**	**6,468,292**	**96,954,517**	**718,704**	**2,699,227**	**47,691,767**
Raw materials and energy production	85,906	324,715	4,522,270	18,768	486,511	8,550,331	31,091	125,927	3,129,289
Goods production	68,471	175,951	7,247,093	9,955	200,918	11,030,036	68,657	214,163	8,323,080
Distribution and transportation of goods	90,456	204,866	2,871,685	6,751	400,441	6,254,473	66,454	184,457	-247,482
Information	13,219	42,889	3,602,254	1,432	212,712	-211,229	11,669	56,646	-6,992,323
Finance, insurance, real estate, and rental and leasing	450,342	2,336,088	36,316,392	282,842	4,672,552	62,051,604	369,854	1,519,333	35,736,720
Professional and business services	69,801	191,981	16,475,067	12,842	221,997	5,995,515	85,394	259,380	7,614,986
Education, health, and social services	18,575	116,885	4,304,398	3,412	38,939	1,624,602	22,102	89,169	2,395,896
Leisure, accommodation, and food services	39,022	116,345	2,329,470	10,221	220,496	1,567,106	42,332	169,473	-2,367,237
Other services	35,126	78,461	636,527	2,183	12,015	84,034	20,445	70,448	110,878
Nature of business not allocable	1,126	1,698	-1,748	568	1,709	8,046	707	10,233	-12,040

NOTE: The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other figures because companies classified as limited liability partnerships (LLP), foreign partnerships, or "other" were not included in this table due to the small number of returns. For 2000, there were 2,974 partnerships classified as foreign and 53,259 partnerships classified as LLP's. There were also 61,546 partnerships classified as "other."

Allocations to Partners

Partnerships are not taxed; instead, their income, credits, and deductions flow through to the partners for inclusion on the partners' own tax returns. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 5 presents data on the allocations of partnership income (or losses) for selected industry groups. These data were obtained from Schedule K, *Partners' Shares of Income, Credits, Deductions, etc.*, of the partnership return, which reports each component in total and by type of partner.

Total income (less deficit) available for allocation, before deductions, increased by more than 20 percent for the second consecutive year. For 2000, the increase was 21.1 percent, from $458.8 billion for 1999 to $555.5 billion. For 1999, this increase was 22.2 percent. Separately-stated deductions (such as charitable contributions and investment interest expense) for all partnerships increased by 32.2 percent from $69.4 billion for 1999 to $91.7 billion. For 1999, deductions showed a decrease of 1.2 percent.

The difference between total income (less deficit) and total deductions resulted in $463.8 billion of

Figure G

Number of Partnerships by Type of Entity and Profit Status, Tax Years 1990-2000

[Number of partnerships is in thousands]

Tax year	Total	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships [1]		Other [2]	
		Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1990	1,554	739	528	114	171	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1991	1,515	726	519	130	141	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992	1,485	732	482	124	147	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993	1,468	726	450	136	139	8	9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994	1,494	716	447	148	135	26	22	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995	1,581	739	428	157	138	60	59	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996	1,654	719	397	177	134	110	111	n.a.	n.a.	n.a.	n.a.	4	1
1997	1,759	708	361	197	132	178	171	n.a.	n.a.	n.a.	n.a.	9	4
1998	1,855	649	296	206	137	257	213	17	9	n.a.	n.a.	42	29
1999	1,937	620	278	224	130	318	271	28	14	n.a.	n.a.	35	17
2000	2,058	589	283	215	134	383	335	32	21	1	2	40	21

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

[1] Foreign partnerships was a new category included on the 2000 Form 1065, Schedule B, Line 1, Type of Entity. For years prior to 2000, the number of foreign partnerships was included in the other categories, that is, Columns (1) through (9), (12) and (13).

[2] Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Figure H

Number of Partners by Type of Entity and Profit Status, Tax Years 1990-2000

[Number of partners is in thousands]

Tax year	Total	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships [1]		Other [2]	
		Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit	Total net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1990	17,095	3,102	2,007	7,180	4,806	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1991	15,801	2,714	1,822	6,605	4,661	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992	15,735	2,708	1,713	6,337	4,977	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993	15,627	2,665	1,680	6,521	4,676	51	33	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994	14,990	2,657	1,737	5,885	4,398	241	72	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995	15,606	2,897	1,772	6,378	3,846	491	222	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996	15,662	3,023	1,543	6,457	3,568	634	401	n.a.	n.a.	n.a.	n.a.	25	11
1997	16,184	2,837	1,577	6,924	3,243	855	669	n.a.	n.a.	n.a.	n.a.	61	16
1998	15,663	2,602	1,089	6,761	2,564	1,128	750	99	43	n.a.	n.a.	399	227
1999	15,353	2,465	1,025	6,767	2,177	1,298	969	153	53	n.a.	n.a.	360	85
2000	13,660	2,463	1,127	4,713	1,755	1,440	1,259	211	119	81	30	234	227

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

[1] Foreign partnerships was a new category included on the 2000 Form 1065, Schedule B, Line 1, Type of Entity. For years prior to 2000, the number of partners for foreign partnerships was included in the other categories, that is, Columns (1) through (9), (12) and (13).

[2] Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Figure I

Partnership Real Estate Rental Income (Less Deficit) for Selected Industrial Groups, Tax Years 1999-2000

[Money amounts are in thousands of dollars]

Industry	1999	2000	Difference	Percent change
	(1)	(2)	(3)	(4)
All industries	**36,432,210**	**35,041,911**	**-1,390,299**	**-3.8**
Finance, insurance, real estate, and rental and leasing	35,470,125	34,108,783	-1,361,342	-3.8
Real estate	34,854,042	33,387,775	-1,466,267	-4.2
Lessors of residential buildings and dwellings	7,676,322	5,687,189	-1,989,133	-25.9
Lessors of nonresidential buildings (except miniwarehouses)	22,764,402	23,829,910	1,065,508	4.7
Lessors of miniwarehouses and self-storage units	560,303	629,699	69,396	12.4
Lessors of other real estate property	2,803,081	3,345,996	542,915	19.4
Other real estate activities	1,049,935	-105,018	-1,154,953	-110.0

income (less loss) available for allocation to partners. This was a $74.4-billion increase over the $389.4 billion available for 1999. Of the amount available for allocation, after deductions, for 2000, almost $445.2 billion were identified by type of partner. The difference was due to some partnerships failing to report allocations by type of partner.

Partners classified as individuals received 36.5 percent of all allocated income, while partners classified as corporations received 29.3 percent of income allocated. Individuals who were general partners were again the principal category of income recipients for 2000, receiving 18.8 percent of all income allocated.

Individuals who were limited partners in the finance, insurance, real estate, and rental and leasing sector received the largest allocation ($57.3 billion), almost 13 percent of reported net allocations for all partnerships. For 1999, individuals who were limited partners in this industry received $49.0 billion in allocations, or 13.3 percent of allocations reported by all partnerships.

Overall, allocations in the real estate industry group were again positive for 2000. Allocations for this industry decreased by less than 1 percent to $95.5 billion, from $96.3 billion for 1999. Continuing a recent trend, allocations to individuals who were limited partners in real estate were positive for the eighth consecutive year. Historically, partners in this industry group had received net losses. In addition, allocations to both corporate general and corporate limited partners in real estate, another group that traditionally received net losses, were positive for 2000.

Limited Liability Companies

Limited liability company (LLC) data are included in partnership statistics because most LLC's filed the partnership reporting form for Federal tax reporting purposes. The number of LLC's has been increasing rapidly. Beginning with 1997, they exceeded the number of limited partnerships each year. The number of LLC's increased from 589,403 for 1999, to 718,704 for 2000 (Figures F and G). This represents the first time that the number of LLC's was more than double the number of limited partnerships (348,973). As a percentage of all partnership returns, the number of LLC's has been steadily increasing. For 2000, LLC's accounted for 34.9 percent of all partnership returns, compared to 30.4 percent for 1999.

As with all partnership entity types, most LLC's were classified in the finance, insurance, real estate, and rental and leasing sector (Table 6). The finance, insurance, real estate, and rental and leasing sector accounted for 51.5 percent of all LLC's. Within that sector, most LLC's were classified in the real estate and rental and leasing subsector. Almost one-quarter of all LLC's were classified in the services sectors (professional and business services; educational, health, and social services; leisure, accommodation,

Figure J

Partnership Total Receipts, by Industrial Division, Tax Year 2000

[Money amounts are in thousands of dollars]

Item	All industries	Raw materials and energy production	Goods production	Distribution and transportation of goods	Information	Finance, insurance, real estate, and rental and leasing
	(1)	(2)	(3)	(4)	(5)	(6)
Total receipts	**2,720,989,339**	**200,460,286**	**574,870,131**	**550,900,136**	**158,054,886**	**713,450,638**
Business receipts	2,061,764,235	181,386,558	551,954,858	537,051,128	139,237,228	193,651,597
Ordinary income from other partnerships and fiduciaries	34,396,143	2,641,961	4,231,222	1,598,124	2,963,897	13,620,460
Farm net profit	2,758,099	2,692,386	2,852	1,794	--	52,351
Net gain, noncapital assets	7,165,980	1,127,454	790,358	617,013	672,044	3,258,240
Other income from trade or business (net)	112,555,413	2,991,808	9,822,137	8,717,426	3,597,624	66,714,193
Portfolio income (total)	313,492,065	5,213,692	6,039,829	2,047,675	5,575,213	270,245,904
Interest income	82,322,875	1,692,264	2,589,743	958,980	1,962,972	69,206,433
Dividend income	20,921,231	292,430	687,760	102,448	218,693	17,429,257
Royalty income	5,958,686	1,782,379	250,384	225,368	1,068,187	1,702,297
Net short-term capital gain	33,388,069	51,194	132,951	14,702	44,684	32,696,133
Net long-term capital gain	164,243,714	1,375,957	2,363,714	744,755	2,274,008	142,744,668
Other portfolio income	6,657,491	19,468	15,277	1,421	6,669	6,467,115
Net gain from sales and exchanges of business property (Section 1231)	54,200,839	2,317,565	1,065,964	409,804	4,717,611	42,245,718
Other income	63,800,522	1,344,734	445,919	143,640	1,241,804	55,624,643
Real estate rental net income	66,244,247	497,744	323,699	172,928	5,770	64,167,815
Non-real estate rental net income	4,611,795	246,383	193,295	140,604	43,696	3,869,717

Item	Professional and business services	Education, health, and social services	Leisure, accommodation, and food services	Other services	Nature of business not allocable
	(7)	(8)	(9)	(10)	(11)
Total receipts	**285,023,238**	**82,287,974**	**139,659,517**	**15,935,008**	**347,526**
Business receipts	240,343,923	75,281,298	127,535,155	15,045,733	276,756
Ordinary income from other partnerships and fiduciaries	7,507,611	282,041	1,531,937	18,890	--
Farm net profit	--	--	757	7,958	--
Net gain, noncapital assets	151,142	145,337	364,573	39,818	--
Other income from trade or business (net)	10,325,017	4,852,222	5,339,817	195,166	3
Portfolio income (total)	21,584,368	588,344	1,737,662	388,613	70,767
Interest income	4,576,658	352,560	841,850	131,961	9,454
Dividend income	2,093,878	11,330	58,455	26,960	18
Royalty income	864,290	--	65,780	--	--
Net short-term capital gain	430,595	1,003	16,609	166	30
Net long-term capital gain	13,525,120	218,233	706,470	229,525	61,265
Other portfolio income	93,827	5,218	48,497	--	--
Net gain from sales and exchanges of business property (Section 1231)	839,438	895,696	1,534,465	174,578	--
Other income	3,652,579	139,448	1,207,257	499	--
Real estate rental net income	562,702	64,435	389,969	59,185	--
Non-real estate rental net income	56,459	39,153	17,923	4,567	--

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

and food services; and "other services"). The professional and business services sector alone accounted for almost 12 percent of all LLC's.

The $2.2 trillion of total assets reported by LLC's represent a 31.3-percent increase from the $1.7 trillion in total assets reported for 1999. Total assets for LLC's were 32.5 percent of total assets reported by all partnerships for 2000, up from 27.6 percent for 1999. The largest amount of total assets was reported by LLC's classified in the finance, insurance,

real estate, and rental and leasing sector, $1.4 trillion. Within this sector, LLC's classified in the security, commodity contracts, and other financial investments industry group reported the largest amount of total assets, $677.4 billion.

Total net income (less deficit) for LLC's increased by 37.3 percent from $34.7 billion for 1999 to $47.7 billion for 2000. For 2000, total net income (less deficit) for LLC's was 17.7 percent of total net income (less deficit) reported by all partnerships, up from 15.2 percent for 1999. (See the "Explanation of Selected Terms" section for more information on limited liability companies.)

Electing Large Partnerships

Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced for Tax Year 1998. This form can be filed by partnerships that had 100 or more partners in the preceding year. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners. Data for electing large partnerships were included with regular partnership data in the figures and tables for 2000. There were 97 partnerships that filed Form 1065-B for 2000, which is a slight decrease from the 100 partnership returns filed for 1999. The 81,520 partners reported for 2000 are an increase from the 31,004 partners reported for 1999. Total assets increased from $8.6 billion for 1999, to $10.8 billion for 2000. Total net income (less deficit) decreased to $258.7 million, from $649.1 million for 1999. Almost 50 percent of the electing large partnerships were classified in the raw materials and energy production sector, while just over 35 percent of these partnerships were classified in the finance, insurance, real estate, and rental and leasing sector.

Electronically-Filed (ELF) Partnerships

Although the IRS has offered the voluntary filing of Form 1065 through Electronic/Magnetic Media since 1986, beginning in Tax Year 2000, partnerships with more than 100 partners were required to file their returns electronically. In some instances, partnerships were excluded from filing electronically if the software was unavailable for one or more of the required forms. Additionally, partnerships that met the following conditions were excluded from the electronic filing mandate:

- Form 1065-B Returns (Electing Large Partnerships)
- Form 1065 with a foreign address
- Amended Returns
- Returns filed under Sections 6020(b), 501(d)(3), or 761(a) of the Internal Revenue Code
- Fiscal Year Partnership Returns
- Fiscal Year Short Period Returns
- Fiscal Year Final Returns

Data for electronically-filed partnerships were included with regular partnership data in the figures and tables for 2000. There were 7,165 partnerships that filed electronically for 2000, representing 3.0 million partners.

Summary

- For 2000, the number of partnerships, total assets, and total net income (less deficit) all increased, while number of partners decreased. The number of partnerships grew 6.2 percent over 1999. Total assets increased 11.6 percent. Total net income (less deficit) increased by 17.8 percent. The number of partners decreased by 11.0 percent.

- The information sector was the only major sector to report a net deficit for 2000, almost $3.5 billion. This was a 49.5-percent decrease in the net deficit reported by partnerships classified in this sector for 1999, over $6.9 billion.

- For the sixth consecutive year, partnerships reported positive rental real estate income (less deficit). The amount of rental real estate income (less deficit) reported by partnerships classified in the real estate industrial group decreased by 4.2 percent from $34.9 billion for 1999, to $33.4 billion for 2000.

- All industrial sectors, except information, reported positive income (less deficit) allocated to partners. The largest amounts of income were allocated to general and limited partners who were individuals, $83.7 billion and $78.7 billion, respectively.

Sample Selection

Tax Year 2000 statistics are estimates based on a stratified probability sample of almost 36,000 returns selected from a population of almost 2.2 million partnerships. Tax Year 2000 covers returns processed by the Internal Revenue Service during Calendar Year 2001. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for active partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on industry, form type, size of total assets, and size of certain receipt or income amounts from both ordinary income (loss) from trade or business and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.09 percent to 100 percent, and were weighted to represent the total population. About 2 percent of the returns selected for the sample were not included in the tabulations because they represented inactive partnerships or were multiple returns with identical accounting periods filed by the same partnership.

In reaction to the September 11, 2001, Terrorist Attack (the Terrorist Attack), the Service allowed affected partnerships an extension to file their returns. This is similar to the treatment of natural disasters like floods or earthquakes. These returns were not filed until after the partnership sample selection period ended, and are not included in the 2000 sample or population, but will be included in Tax Year 2001 statistics to be released next year. Historically, adjustments have not been made to the sample data to include returns filed after the deadline based on other tragedies or natural disasters. Currently, no data are available as to the number of returns affected by the Terrorist Attack.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CVs), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure K presents the coefficients of variation for certain money amounts, for selected industrial groups. The smaller the coefficient of variation, the more reliable the estimate is judged to be.

Figure K

Partnership Coefficients of Variation for Industrial Sectors and Selected Items, Tax Year 2000

[Coefficients of variation are percentages]

Industry sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries[1]	**0.3**	**0.3**	**0.4**	**0.4**
Raw materials and energy production	5.1	1.5	1.7	1.8
Goods production	2.8	0.9	0.8	0.9
Distribution and transportation of goods	4.1	1.2	0.9	1.0
Information	10.4	1.7	1.4	1.3
Finance, insurance, real estate, and rental and leasing	0.9	0.5	1.2	1.3
Professional and business services	4.0	1.3	1.1	1.1
Education, health, and social services	7.6	3.4	2.7	2.8
Leisure, accommodation, and food services	5.4	2.0	1.6	1.6
Other services	8.1	9.3	5.6	5.6

Item	Coefficients of variation--continued
	(5)
Number of partnerships	0.3
Number of partners	2.6
Business receipts	0.4
Portfolio interest income	0.9
Cost of sales and operations	0.6
Depreciation	0.8
Taxes and licenses	1.3
Net income from trade or business	0.5
Net deficit from trade or business	1.9

[1] Includes "Nature of business not allocable" which is not shown separately.

Explanation of Selected Terms

Assets and Liabilities.--A partnership was required to provide balance sheet information, in general, only if it had total receipts of $250,000 or more and total assets of $600,000 or more. No attempt was made to estimate the assets and liabilities of partnerships that did not provide this information. However, in the event that a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet schedule.

Business Receipts.--The amounts shown for "business receipts" in tables 1 and 2 are the difference between gross receipts or sales and returns and

allowances. Thus, these strictly represent amounts received from trade or business activities. For partnerships classified in industries, such as real estate, where the largest amount of gross receipts was from rental real estate activity and was not reported on Form 1065 or Form 1065-B, no adjustment is made to business receipts to include these amounts.

Electing Large Partnerships.--Partnerships that had 100 or more partners in the preceding year may elect to file Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

Electronically-Filed (ELF) Partnerships.--Certain partnerships were required to file their returns electronically. Section 1224 of the Taxpayer Relief Act of 1997 requires partnerships with more than 100 partners to file their return electronically for taxable years ending on or after December 31, 2000, unless certain conditions are met.

Foreign Partnerships.--A foreign partnership is a partnership that is not created or organized in the United States or under the law of the United States or of any State. If a foreign partnership has gross income from trade or business within the United States or has gross income derived from sources within the United States, it must file a partnership return.

Limited Liability Companies.--Limited liability companies (LLC's) that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by a question on Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. For example, unlike S corporations, LLC's are not limited in the number and type of owners. Also, unlike partners in limited partnerships, all members of LLC's are afforded limited liability protection, even if they actively participate in the management of the business. In a few cases, LLC data were reported on sole proprietorship or on corporation income tax returns. LLC data reported on these returns were not included in the partnership data.

Limited Liability Partnerships.--Limited liability partnerships (LLP's) file Form 1065 *U.S. Partnership Return of Income*. They were identified by their responses to a question on Schedule B of Form 1065. LLP's are available in some States for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for partnership debts, as well as for the consequences of his or her own actions.

North American Industry Classification System.--Starting with the 1998 partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC) in use since the late 1930's. Like SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into "sectors," "subsectors," "industry groups," and "industries." SIC used the terms "industrial division," "major group," and "industry." Although the complete NAICS uses twenty sectors, for presentation purposes, the partnership data in this article have been grouped into the following industrial sectors:

- raw materials and energy production, which includes:
  - agriculture, forestry, fishing, and hunting,
  - mining, and
  - utilities;
- goods production, which includes:
  - construction, and
  - manufacturing;
- distribution and transportation of goods, which includes:
  - wholesale trade,
  - retail trade, and
  - transportation and warehousing;
- information
- finance, insurance, real estate, and rental and leasing, which includes:
  - finance and insurance, and
  - real estate and rental and leasing;
- professional and business services, which includes:
  - professional, scientific, and technical services,
  - management of companies, and
  - administrative and support and waste management and remediation services;

- ❒ education, health and social services, which includes:
  - ● educational services, and
  - ● health care and social assistance;
- ❒ leisure, accommodation, and food services, which includes:
  - ● arts, entertainment, and recreation, and
  - ● accommodation and food services;
- ❒ "other services"; and
- ❒ nature of business not allocable.

This aggregation structure is a combination of the sectors, except public administration, included in the complete NAICS. No attempt was made to aggregate portions of sectors to create alternate groupings to simulate the SIC groupings used prior to 1998. Thus, data in these tables cannot be easily compared to partnership data for years prior to 1998.

The broadest industry classification of data in these tables is called the "industrial sector." Within the industrial sectors, data are classified into "industrial subsectors." Data within industrial subsectors are classified into "industry groups." The most detailed classification in these tabulations is the "industry" [4].

Partnership industries were determined from which activity the business derived the largest percentage of its "total receipts." Total receipts was defined as the sum of: gross receipts, or sales; ordinary income from other partnerships, estates, and trusts; net farm profit; net gain from Form 4797; other income; gross income from other rental activities; portfolio interest income; portfolio dividends; portfolio royalty income; net short-term capital gains; net long-term capital gains; other portfolio income; gross rents from rental real estate; net gain from the disposition of property from rental real estate activities; and net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary. Total receipts for partnership industry coding purposes differs from total receipts used elsewhere in this article and defined under *Total Receipts* in this section.

Partner.--Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their investments. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships.--A partnership is a relationship between two or more entities or persons who join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

Total Net Income (less deficit).--Through Tax Year 1986, total net income (less deficit) was reported on Form 1065 as "ordinary income (loss)." As a result of tax law changes and tax form revisions, beginning in 1987, Statistics of Income studies began computing a similar net income (less deficit) figure as the sum of:

- ❒ ordinary income or loss from trade or business;
- ❒ portfolio income allocated directly to partners (excluding net short-term and long-term capital gains and losses, and prior to 1994, other portfolio income);
- ❒ net income or loss from rental real estate activities; and
- ❒ net income or loss from other rental activities.

The sum of these components is a comprehensive measure of overall partnership profits or losses, which enables comparisons with net income (less deficit) reported for years before 1987. The profit status of a partnership is determined, based on the sum of these four amounts. Partnerships where the sum of these four amounts equals zero are included with loss partnerships.

Total Receipts.--Total receipts provides a measure of income changes over a period of time. It is created to reflect similar computations published by other Statistics of Income (SOI) studies. Total receipts computed for SOI is the sum of positive in-

come received by partnerships for the specific items listed below: (Negative amounts or losses are included in the statistics as deduction items.)

- gross receipts or sales less returns and allowances (i.e., "business receipts" in the statistics);
- ordinary income from other partnerships and fiduciaries;
- farm net profit;
- net ordinary gain from sales of business property;
- other income from a trade or business;
- net income from rental real estate activities;
- net income from other rental activities;
- portfolio interest income;
- portfolio dividend income;
- portfolio royalty net income;
- net short-term capital gain;
- net long-term capital gain;
- other portfolio income;
- net gain from sales or exchanges of property used in a trade or business (Internal Revenue Code section 1231); and
- other income allocated to partners.

Therefore, total receipts in *Bulletin* Table 1 differs from total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *Statistics of Income Bulletin*, in that certain income and deduction items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, other portfolio income, and other income) are excluded from Table 11.

Notes and References

[1] The industry sector "other services" included returns classified as: repair and maintenance services; personal and laundry services; and religious, grantmaking, civic, professional, and similar organizations.

[2] Throughout the text, references are made to Tax Year 1999 data. For further information concerning Tax Year 1999 data, see Zempel, Alan, and Wheeler, Timothy, "Partnership Returns, 1999," *Statistics of Income Bulletin*, Fall 2001, Volume 21, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were published for 1939, 1946, 1947, and 1953 only. The individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts of the number of partnerships since 1917 are available from the Statistics of Income Division.

[3] Owners of a limited liability company are referred to as "members" instead of partners.

[4] For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System, United States*, Executive Office of the President, Office of Management and Budget, http://www.ntis.gov/naics.

SOURCE: IRS, Statistics of Income Bulletin, Fall 2002, Publication 1136 (Rev. 12-2002)

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	**2,057,500**	**142,468**	**113,931**	**54,193**	**42,850**	**6,514**	**2,335**	**8,040**
Number of partners	**13,659,967**	**960,943**	**423,845**	**194,255**	**136,503**	**67,620**	**7,217**	**18,250**
Total assets	**6,694,142,838**	**302,543,720**	**70,038,087**	**26,563,238**	**21,161,290**	**17,675,147**	**1,959,296**	**2,679,117**
Income and deductions from trade or business:								
Total income	**2,218,639,870**	**190,840,168**	**19,966,004**	**4,624,935**	**5,878,520**	**3,004,424**	**1,266,130**	**5,191,996**
Business receipts	2,061,764,235	181,386,558	16,320,370	2,730,158	4,377,743	2,872,271	1,228,839	5,111,359
Ordinary income from other partnerships and fiduciaries	34,396,143	2,641,961	133,844	*34,904	89,716	2,251	*2,023	*4,950
Farm net profit	2,758,099	2,692,386	2,692,125	1,698,567	977,455	*1,426	--	*14,678
Net gain, noncapital assets	7,165,980	1,127,454	416,649	33,579	352,045	25,443	*4,389	1,194
Other income (net)	112,555,413	2,991,808	403,016	127,727	81,560	103,034	*30,880	59,815
Total deductions	**2,099,471,504**	**175,402,838**	**20,895,320**	**4,276,317**	**6,737,267**	**3,560,523**	**1,179,544**	**5,141,670**
Cost of sales and operations	1,225,628,897	120,821,742	10,880,955	1,751,631	3,352,978	1,812,545	592,339	3,371,461
Inventory, beginning of year	112,799,938	2,952,411	971,585	267,868	431,846	99,077	*9,062	163,733
Purchases	797,038,243	99,333,186	7,726,814	1,152,914	2,585,599	803,182	*364,531	2,820,588
Cost of labor	46,714,175	2,005,078	488,753	114,106	91,464	78,014	*54,025	151,144
Additional inventory costs (section 263A)	8,521,473	969,797	171,690	*138,863	*25,881	--	*1,850	*5,097
Other costs	386,508,986	18,815,123	2,686,912	357,848	738,392	888,849	232,686	469,137
Less: Inventory, end of year	129,428,537	3,413,155	1,218,320	279,967	520,203	110,097	*69,815	238,238
Salaries and wages	201,350,844	2,541,084	894,830	218,388	167,941	147,370	*23,660	337,471
Guaranteed payments to partners	24,301,557	746,690	603,515	199,036	256,347	88,196	*8,461	51,475
Rent paid	35,932,443	1,101,013	158,352	35,728	12,048	33,296	12,695	64,585
Interest paid	92,751,748	5,525,770	715,491	68,886	132,968	358,657	84,326	70,655
Taxes and licenses	31,145,304	1,896,200	204,173	47,776	27,701	70,266	8,952	49,478
Bad debts	9,820,088	129,447	16,727	*3,561	*2,251	*6,707	*2,039	2,169
Repairs and maintenance	11,302,059	875,755	240,175	52,229	33,561	43,777	51,945	58,662
Depreciation	58,912,624	5,909,825	498,907	85,664	114,007	99,599	75,799	123,837
Depletion	410,837	376,746	*26,735	--	--	*26,735	--	--
Retirement plans, etc	4,293,150	61,266	15,585	7,555	1,955	4,421	--	1,654
Employee benefit programs	11,152,300	296,053	34,925	8,422	6,875	9,991	1,076	8,561
Net loss from other partnerships and fiduciaries	25,053,841	1,102,202	311,184	20,121	40,897	239,352	*8,355	*2,459
Farm net loss	3,159,824	3,007,600	3,003,010	1,220,003	1,662,218	*28,237	--	*92,553
Net loss, noncapital assets	1,748,046	101,723	84,766	*122	40,765	*1,844	*292	*41,743
Other deductions	362,507,941	30,909,722	3,205,990	557,194	884,756	589,529	309,605	864,906
Net income (less deficit) from trade or business	**119,168,367**	**15,437,329**	**-929,316**	**348,618**	**-858,747**	**-556,099**	**86,586**	**50,326**
Net income	240,565,978	27,530,766	3,727,038	1,801,546	1,134,647	239,515	185,780	365,550
Deficit	121,397,612	12,093,437	4,656,354	1,452,927	1,993,395	795,614	*99,194	315,224
Portfolio income (less deficit) distributed directly to partners	**275,827,300**	**5,000,115**	**1,544,021**	**601,405**	**426,398**	**371,628**	**5,551**	**139,039**
Interest income	82,322,875	1,692,264	437,954	164,532	126,201	127,649	4,723	14,849
Dividend income	20,921,231	292,430	56,396	30,965	17,036	4,067	*828	3,499
Royalty income	5,958,686	1,782,379	101,112	*15,553	32,910	*47,425	--	*5,225
Net short-term capital gain (less deficit)	13,134,895	-27,385	-10,957	-12,408	2,170	*985	--	*-1,704
Net long-term capital gain (less deficit)	147,822,248	1,246,248	956,094	402,088	245,334	191,502	--	*117,170
Other portfolio income (less deficit)	5,667,366	14,179	3,421	*674	*2,747	--	--	--
Real estate rental income (less deficit)	**35,041,911**	**271,960**	**396,737**	**227,716**	**128,865**	**27,022**	**--**	***13,133**
Net income	66,244,247	497,744	428,526	243,835	144,139	27,262	--	*13,290
Deficit	31,202,337	225,784	31,789	*16,119	*15,273	*240	--	*157
Net income (less deficit) from other rental activity	**-89,676**	**228,865**	**147,769**	**143,383**	***3,784**	***-1,204**	***2,745**	***-938**
Net income	4,611,795	246,383	164,514	155,978	*3,797	*1,993	*2,745	--
Deficit	4,701,471	17,518	16,745	*12,595	*14	*3,198	--	*938
Total net income (less deficit) [1]	**268,990,758**	**19,719,407**	**214,073**	**931,441**	**-547,204**	**-351,141**	**94,882**	**86,094**
Net income	409,972,787	31,036,948	4,667,685	2,296,313	1,376,903	409,970	191,771	392,728
Deficit	140,982,029	11,317,540	4,453,612	1,364,871	1,924,108	761,111	*96,889	306,634

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Mining						Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Utilities	Total	Total	Building, developing, and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships	**26,084**	**20,518**	**4,289**	**1,277**	**2,453**	**153,458**	**115,509**	**68,776**
Number of partners	**474,588**	**429,966**	**33,796**	**10,827**	**62,510**	**611,574**	**401,783**	**292,758**
Total assets	**115,132,569**	**91,953,931**	**20,665,055**	**2,513,583**	**117,373,064**	**439,075,644**	**132,073,900**	**111,000,377**
Income and deductions from trade or business:								
Total income	**61,368,985**	**47,391,613**	**11,911,912**	**2,065,460**	**109,505,178**	**566,801,426**	**143,452,130**	**101,928,331**
Business receipts	57,346,898	44,340,845	10,999,934	2,006,119	107,719,290	551,954,858	140,387,280	99,231,140
Ordinary income from other partnerships and fiduciaries	1,364,484	1,179,129	*185,356	--	1,143,633	4,231,222	1,526,661	1,477,060
Farm net profit	*261	*256	*5	--	--	*2,852	*655	*655
Net gain, noncapital assets	656,058	628,055	25,806	*2,197	54,747	790,358	141,160	66,941
Other income (net)	2,001,284	1,243,328	700,812	57,144	587,508	9,822,137	1,396,374	1,152,535
Total deductions	**47,966,606**	**34,192,896**	**11,659,159**	**2,114,550**	**106,540,912**	**542,867,464**	**133,805,510**	**94,768,660**
Cost of sales and operations	28,201,338	19,178,629	7,779,217	1,243,492	81,739,448	432,699,560	109,578,664	79,401,088
Inventory, beginning of year	1,280,423	540,786	727,710	*11,927	700,403	51,943,411	21,942,253	21,572,238
Purchases	17,205,381	14,686,629	1,856,837	661,915	74,400,991	213,241,378	34,988,691	27,590,131
Cost of labor	1,386,360	242,012	988,477	*155,872	129,964	23,712,555	6,136,693	2,070,846
Additional inventory costs (section 263A)	750,449	*522,066	228,383	--	*47,658	4,691,784	3,170,853	2,793,817
Other costs	9,205,017	4,012,603	4,776,933	415,480	6,923,194	196,796,431	66,853,848	48,639,796
Less: Inventory, end of year	1,649,393	828,164	799,123	22,105	545,442	58,743,085	24,234,556	23,706,630
Salaries and wages	896,450	383,723	337,511	175,216	749,803	23,367,389	4,240,314	2,148,855
Guaranteed payments to partners	118,564	71,300	*39,185	*8,080	24,611	1,741,296	1,076,682	470,295
Rent paid	334,780	137,407	166,252	31,121	607,880	3,281,902	492,248	208,557
Interest paid	2,022,655	1,603,963	350,897	67,794	2,787,624	8,485,572	1,997,946	1,661,819
Taxes and licenses	1,223,907	935,770	267,947	20,191	468,120	7,515,034	806,973	430,472
Bad debts	17,803	7,244	5,961	4,597	94,917	656,652	79,101	36,452
Repairs and maintenance	321,928	108,153	180,055	33,721	313,652	2,068,882	340,982	152,104
Depreciation	3,434,899	2,712,606	545,638	176,655	1,976,019	8,360,089	993,180	368,679
Depletion	314,429	6,648	307,051	*729	*35,582	31,848	*1,377	*111
Retirement plans, etc	27,797	5,757	18,684	*3,356	17,884	694,258	82,830	40,448
Employee benefit programs	181,062	53,437	124,954	*2,671	80,066	2,136,712	202,517	86,652
Net loss from other partnerships and fiduciaries	485,715	195,583	285,310	*4,822	305,303	721,267	403,449	384,273
Farm net loss	4,590	*4,587	*3	--	--	29,365	*6,129	*6,129
Net loss, noncapital assets	13,003	11,919	*1,084	--	*3,954	119,642	6,062	4,233
Other deductions	10,367,685	8,776,171	1,249,408	342,106	17,336,047	50,957,996	13,497,057	9,368,493
Net income (less deficit) from trade or business	**13,402,380**	**13,198,717**	**252,754**	**-49,091**	**2,964,266**	**23,933,963**	**9,646,620**	**7,159,670**
Net income	18,216,095	16,494,739	1,476,346	245,010	5,587,633	37,820,341	13,237,639	9,732,027
Deficit	4,813,715	3,296,022	1,223,593	294,101	2,623,367	13,886,379	3,591,019	2,572,356
Portfolio income (less deficit) distributed directly to partners	**2,531,077**	**2,350,887**	**164,494**	**15,696**	**925,018**	**5,805,540**	**2,174,474**	**1,905,536**
Interest income	745,869	638,212	100,357	7,300	508,442	2,589,743	728,627	587,006
Dividend income	93,933	87,451	6,419	*63	142,101	687,760	40,061	24,086
Royalty income	1,681,265	1,610,064	64,788	*6,414	*2	250,384	*7,505	*7,412
Net short-term capital gain (less deficit)	-30,487	-30,889	*27	375	14,058	57,954	-3,605	-5,235
Net long-term capital gain (less deficit)	30,066	37,163	-7,097	--	260,087	2,204,496	1,394,917	1,286,682
Other portfolio income (less deficit)	10,430	8,885	--	*1,545	*328	15,203	6,969	5,585
Real estate rental income (less deficit)	**-117,090**	**-125,866**	**8,776**	**--**	***-7,687**	**-52,692**	**-116,448**	**-116,486**
Net income	67,787	57,745	10,042	--	*1,431	323,699	251,211	248,573
Deficit	184,877	183,611	*1,266	--	*9,118	376,392	367,660	365,058
Net income (less deficit) from other rental activity	**80,808**	**9,396**	**4,586**	***66,827**	***288**	**180,244**	**6,801**	**4,020**
Net income	81,581	9,504	5,250	*66,827	*288	193,295	16,541	7,136
Deficit	*773	*109	*665	--	--	13,050	*9,740	*3,116
Total net income (less deficit) [1]	**15,897,595**	**15,426,860**	**437,679**	**33,057**	**3,607,739**	**27,604,604**	**10,320,134**	**7,671,293**
Net income	20,473,744	18,575,752	1,586,414	311,578	5,895,519	40,981,907	14,034,469	10,398,084
Deficit	4,576,148	3,148,892	1,148,735	278,521	2,287,780	13,377,302	3,714,335	2,726,791

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
		Special trade contractors						
	Heavy construction	Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors	Total	Food manufacturing
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of partnerships	**3,362**	**43,371**	**6,056**	**3,342**	**4,699**	**29,274**	**37,950**	**3,463**
Number of partners	**7,967**	**101,058**	**13,453**	**8,606**	**10,170**	**68,829**	**209,791**	**16,743**
Total assets	**13,053,560**	**8,019,963**	**1,631,522**	**149,377**	**463,775**	**5,775,289**	**307,001,743**	**19,415,982**
Income and deductions from trade or business:								
Total income	**18,927,958**	**22,595,841**	**3,363,292**	**961,934**	**2,404,832**	**15,865,784**	**423,349,296**	**37,232,866**
Business receipts	18,781,666	22,374,473	3,356,103	960,463	2,394,914	15,662,993	411,567,579	36,627,986
Ordinary income from other partnerships and fiduciaries	*13,795	*35,807	*697	--	*1,322	*33,787	2,704,561	*79,388
Farm net profit	--	--	--	--	--	--	*2,197	*1,665
Net gain, noncapital assets	43,698	30,521	*3,759	--	*262	26,500	649,198	23,478
Other income (net)	88,799	155,040	2,732	*1,471	*8,333	142,504	8,425,762	500,349
Total deductions	**18,372,618**	**20,664,232**	**3,168,452**	**814,902**	**2,176,495**	**14,504,383**	**409,061,954**	**36,812,837**
Cost of sales and operations	16,427,755	13,749,821	2,092,825	555,885	1,479,506	9,621,605	323,120,896	30,427,990
Inventory, beginning of year	133,468	236,547	41,363	*1,213	*8,144	185,828	30,001,158	3,341,882
Purchases	1,890,216	5,508,344	899,958	105,283	513,788	3,989,315	178,252,687	21,789,510
Cost of labor	1,389,671	2,676,176	405,789	136,039	403,937	1,730,412	17,575,862	1,767,989
Additional inventory costs (section 263A)	*262,813	114,223	*3,704	--	--	110,519	1,520,931	103,434
Other costs	12,806,549	5,407,503	794,476	313,925	586,955	3,712,147	129,942,583	7,168,310
Less: Inventory, end of year	108,692	419,234	52,465	*575	*33,317	332,877	34,508,529	3,771,992
Salaries and wages	430,289	1,661,170	262,704	*48,695	210,388	1,139,383	19,127,075	1,386,150
Guaranteed payments to partners	58,603	547,785	68,145	*74,094	76,945	328,601	664,614	43,640
Rent paid	66,985	216,706	31,029	*11,056	17,313	157,309	2,789,654	251,929
Interest paid	136,122	200,005	48,009	3,412	7,096	141,488	6,487,627	620,570
Taxes and licenses	86,187	290,313	46,765	16,566	24,281	202,701	6,708,061	209,514
Bad debts	5,054	37,595	4,464	*769	*4,859	27,503	577,551	67,844
Repairs and maintenance	54,682	134,196	14,335	*1,396	9,717	108,748	1,727,900	203,142
Depreciation	196,991	427,509	55,740	*12,498	19,246	340,025	7,366,909	409,581
Depletion	*1,089	*177	--	--	--	*177	30,471	*203
Retirement plans, etc.	12,877	29,506	3,373	*490	*1,696	23,946	611,428	41,428
Employee benefit programs	39,148	76,717	15,028	*1,127	4,396	56,165	1,934,195	226,639
Net loss from other partnerships and fiduciaries	*8,872	*10,304	398	--	--	*9,906	317,818	2,968
Farm net loss	--	--	--	--	--	--	*23,237	*17,815
Net loss, noncapital assets	*421	1,408	*12	--	--	1,396	113,580	11,807
Other deductions	847,544	3,281,020	525,624	88,914	321,052	2,345,430	37,460,940	2,891,617
Net income (less deficit) from trade or business	**555,340**	**1,931,609**	**194,839**	**147,031**	**228,337**	**1,361,401**	**14,287,343**	**420,029**
Net income	1,152,802	2,352,810	255,774	147,053	270,204	1,679,779	24,582,702	1,129,625
Deficit	597,462	421,201	60,935	*22	*41,867	318,378	10,295,359	709,596
Portfolio income (less deficit) distributed directly to partners	**140,771**	**128,168**	**30,363**	***148**	**39,930**	**57,726**	**3,631,066**	**59,930**
Interest income	108,482	33,139	6,560	*119	3,858	22,601	1,861,116	46,277
Dividend income	13,686	2,289	*948	*29	*333	*978	647,699	13,749
Royalty income	*2	*91	--	--	--	*91	242,879	1,278
Net short-term capital gain (less deficit)	-352	*1,982	([2])	--	([2])	*1,983	61,559	*-64
Net long-term capital gain (less deficit)	17,568	90,668	*22,855	--	*35,740	*32,073	809,579	*-1,310
Other portfolio income (less deficit)	*1,384	--	--	--	--	--	8,234	--
Real estate rental income (less deficit)	**-711**	**749**	***356**	***-317**	***-360**	**1,070**	**63,756**	**3,539**
Net income	*917	*1,722	*412	--	--	*1,310	72,488	3,539
Deficit	*1,628	*973	*56	*317	*360	*240	8,732	--
Net income (less deficit) from other rental activity	***-1,789**	***4,570**	**--**	**--**	**--**	***4,570**	**173,443**	***807**
Net income	*4,835	*4,570	--	--	--	*4,570	176,753	1,291
Deficit	*6,624	--	--	--	--	--	*3,310	*484
Total net income (less deficit) [1]	**676,395**	**1,972,446**	**202,704**	**146,863**	**232,167**	**1,390,712**	**17,284,470**	**485,679**
Net income	1,251,584	2,384,800	262,515	146,884	273,972	1,701,430	26,947,438	1,172,999
Deficit	575,190	412,354	59,810	*22	*41,804	310,718	9,662,968	687,320

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships	**524**	**477**	**1,544**	***171**	**1,927**	**191**	**4,253**	**657**
Number of partners	**2,998**	**1,513**	**3,773**	***1,156**	**6,264**	**690**	**11,772**	**3,487**
Total assets	**16,961,391**	**3,437,124**	**2,175,990**	***775,110**	**3,269,118**	**6,440,847**	**3,788,633**	**50,085,201**
Income and deductions from trade or business:								
Total income	**14,313,758**	**5,766,078**	**4,325,677**	***917,295**	**7,138,774**	**6,564,785**	**4,773,772**	**122,618,551**
Business receipts	13,434,244	5,723,739	4,220,987	*914,594	7,045,882	6,499,573	4,722,824	120,721,785
Ordinary income from other partnerships and fiduciaries	--	*1,437	*78,338	--	*8,558	--	*2,200	*413,614
Farm net profit	*497	--	--	--	*35	--	--	1
Net gain, noncapital assets	27,294	*1,378	*6,212	--	9,197	1,905	2,096	418,579
Other income (net)	851,722	39,524	20,140	*2,701	75,102	63,307	46,651	1,064,572
Total deductions	**13,129,843**	**5,814,856**	**4,070,918**	***938,010**	**7,154,317**	**6,408,643**	**4,897,820**	**119,613,811**
Cost of sales and operations	8,280,539	4,817,535	3,111,652	*781,012	5,867,432	5,132,308	3,047,684	102,038,574
Inventory, beginning of year	1,073,666	797,992	682,078	*104,113	676,020	432,285	317,243	2,281,169
Purchases	7,506,499	3,409,189	2,233,288	*670,076	3,708,574	2,766,937	1,884,516	42,043,678
Cost of labor	170,710	689,337	374,186	*46,959	571,310	500,531	516,106	288,350
Additional inventory costs (section 263A)	39,075	8,681	36,933	68	29,670	119,683	39,951	270,136
Other costs	645,694	846,529	600,126	*63,462	1,548,988	1,886,530	557,555	59,514,303
Less: Inventory, end of year	1,155,105	934,194	814,959	*103,664	671,755	573,658	267,688	2,359,061
Salaries and wages	1,120,846	312,139	263,612	*47,506	386,170	236,639	530,760	1,891,854
Guaranteed payments to partners	16,327	*8,649	13,943	*3,244	45,388	*1,762	46,538	*18,150
Rent paid	202,490	55,597	51,505	*5,545	33,478	27,278	96,763	527,080
Interest paid	237,661	121,529	78,070	*23,139	121,562	245,299	120,253	675,859
Taxes and licenses	131,204	37,354	28,606	*7,596	47,622	44,039	54,535	4,934,624
Bad debts	9,951	14,519	8,175	*888	7,735	15,774	16,837	143,504
Repairs and maintenance	19,725	27,150	6,190	*924	39,780	22,027	30,768	626,829
Depreciation	259,701	70,526	34,289	*9,143	142,151	141,706	104,131	1,887,184
Depletion	--	--	--	--	*5,980	--	--	*950
Retirement plans, etc.	20,165	5,358	2,484	1,058	8,270	8,922	7,689	175,557
Employee benefit programs	127,271	11,454	8,873	*4,567	21,215	15,933	33,411	234,362
Net loss from other partnerships and fiduciaries	*27,354	*245	227	2,475	*101	*129	*53,461	*108,601
Farm net loss	*5,422	--	--	--	--	--	--	--
Net loss, noncapital assets	*458	*1,418	*126	--	*144	719	488	579
Other deductions	2,670,729	331,384	463,166	*50,911	427,291	516,108	754,501	6,350,105
Net income (less deficit) from trade or business	**1,183,914**	**-48,778**	**254,759**	***-20,715**	**-15,544**	**156,143**	**-124,048**	**3,004,740**
Net income	1,338,183	99,938	347,336	*10,175	280,390	328,598	263,550	4,110,052
Deficit	154,269	148,717	92,577	*30,889	295,934	172,455	387,598	1,105,313
Portfolio income (less deficit) distributed directly to partners	**104,757**	**25,213**	**5,866**	***17,682**	**25,798**	**20,112**	**280,737**	**208,662**
Interest income	68,738	7,715	3,114	*17,443	11,318	18,542	51,747	146,515
Dividend income	*35,536	*788	*45	*239	*484	*1,055	*2,539	*56,237
Royalty income	--	--	*2,587	--	14	394	*3,105	--
Net short-term capital gain (less deficit)	--	*-3,829	*13	--	*476	*57	1,616	4,230
Net long-term capital gain (less deficit)	483	*20,538	*108	--	13,435	*113	*221,731	1,680
Other portfolio income (less deficit)	--	--	--	--	72	*-48	--	--
Real estate rental income (less deficit)	***7,747**	***49**	**-12**	***643**	***-11**	**412**	***1,063**	***-4,028**
Net income	*7,752	*49	--	*643	*349	412	*1,063	*2,327
Deficit	*5	--	12	--	*360	--	--	6,355
Net income (less deficit) from other rental activity	**99,570**	**132**	**--**	**--**	***6,679**	**706**	***154**	**68**
Net income	99,570	132	--	--	*6,679	706	*154	68
Deficit	--	--	--	--	--	--	--	--
Total net income (less deficit) [1]	**1,395,505**	**-40,094**	**260,492**	***-2,389**	**3,012**	**177,204**	**-65,441**	**3,203,532**
Net income	1,546,468	104,011	352,726	*20,348	288,825	346,757	309,713	4,256,783
Deficit	150,962	144,105	92,233	*22,737	285,814	169,553	375,154	1,053,251

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of partnerships	**1,648**	**1,964**	**2,791**	**290**	**4,185**	**2,099**	**2,361**	**932**
Number of partners	**87,925**	**8,091**	**7,130**	**1,448**	**13,720**	**6,349**	**9,838**	**3,749**
Total assets	**78,117,962**	**11,019,212**	**4,460,592**	**14,545,786**	**10,308,634**	**14,502,660**	**20,819,496**	**8,701,788**
Income and deductions from trade or business:								
Total income	**68,459,948**	**13,047,504**	**5,252,794**	**19,025,766**	**13,331,155**	**16,012,722**	**32,166,998**	**10,514,455**
Business receipts	65,156,342	12,864,901	5,143,688	18,725,008	13,210,742	15,855,583	29,596,020	10,392,264
Ordinary income from other partnerships and fiduciaries	1,897,302	*5,389	*79,222	50,964	*16,266	*38,458	250	*10,054
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	24,735	40,139	7,640	4,316	8,819	4,668	*999	47,942
Other income (net)	1,381,569	137,075	22,243	245,477	95,328	114,013	2,569,729	64,196
Total deductions	**62,079,350**	**13,317,077**	**4,837,864**	**19,203,260**	**12,724,867**	**15,360,268**	**32,368,429**	**9,998,011**
Cost of sales and operations	46,310,837	10,228,659	3,705,598	17,037,653	9,860,459	11,228,008	23,188,451	7,491,612
Inventory, beginning of year	5,615,160	1,060,216	466,133	1,821,634	1,199,728	2,897,954	1,652,217	1,299,873
Purchases	31,181,669	6,356,820	1,767,631	8,344,731	5,939,300	8,233,569	7,319,878	4,207,151
Cost of labor	1,635,640	1,215,284	474,905	1,794,963	1,614,590	930,452	752,185	883,549
Additional inventory costs (section 263A)	161,877	95,410	*19,825	162,525	85,717	86,522	54,948	64,531
Other costs	15,463,600	2,544,799	1,456,605	7,044,274	2,449,437	1,808,512	15,965,170	2,287,681
Less: Inventory, end of year	7,747,109	1,153,998	481,917	2,130,473	1,429,525	2,729,001	2,555,948	1,251,172
Salaries and wages	2,675,152	603,445	203,929	356,177	763,544	1,038,523	4,661,626	665,552
Guaranteed payments to partners	49,299	37,756	15,611	*3,634	130,620	38,464	*16,271	40,349
Rent paid	533,925	101,815	50,582	63,350	85,905	81,367	235,265	86,281
Interest paid	1,172,306	522,624	131,660	519,495	308,891	439,144	413,369	160,507
Taxes and licenses	267,781	101,688	31,806	67,618	129,707	144,782	143,827	63,550
Bad debts	49,702	39,290	5,732	10,178	37,721	23,156	21,051	25,356
Repairs and maintenance	267,398	46,913	27,951	50,967	65,179	75,720	75,466	23,054
Depreciation	1,690,551	346,029	112,360	435,038	227,004	308,165	415,092	145,786
Depletion	8,060	--	15,275	--	--	--	--	3
Retirement plans, etc	113,993	21,369	8,279	36,582	36,774	35,257	12,010	15,850
Employee benefit programs	199,385	115,756	15,589	55,135	88,815	148,358	350,581	63,076
Net loss from other partnerships and fiduciaries	*22,647	*31,366	*637	*16,658	5,148	*3,328	*5,797	518
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	10,180	38,130	*96	*435	*717	5,435	*37,108	*189
Other deductions	8,708,135	1,082,239	512,759	550,339	984,382	1,790,558	2,792,517	1,216,327
Net income (less deficit) from trade or business	**6,380,598**	**-269,573**	**414,929**	**-177,495**	**606,288**	**652,454**	**-201,431**	**516,444**
Net income	8,040,857	337,598	553,699	696,324	990,188	1,475,986	861,971	770,994
Deficit	1,660,259	607,171	138,770	873,819	383,901	823,532	1,063,402	254,549
Portfolio income (less deficit) distributed directly to partners	**1,121,278**	**61,780**	**35,037**	**130,197**	**149,338**	**180,559**	**610,049**	**156,172**
Interest income	576,929	41,708	25,499	70,826	48,327	107,647	347,868	42,927
Dividend income	287,208	*29,356	*564	*41,483	*822	*14,232	*85,399	*21,062
Royalty income	176,181	2,647	*264	2,158	*150	4,147	23,693	*7,366
Net short-term capital gain (less deficit)	*-1,256	*-98	*434	18	*27	114	*93,636	*-26,363
Net long-term capital gain (less deficit)	82,108	*-11,832	*604	*15,712	*100,016	*54,418	*59,453	*111,179
Other portfolio income (less deficit)	*109	--	*7,672	--	-4	--	--	--
Real estate rental income (less deficit)	**-141**	***280**	***-23**	***213**	***30,690**	***2,371**	***694**	***21,440**
Net income	--	*280	*59	*213	*30,690	*2,371	*694	*21,440
Deficit	141	--	*82	--	--	--	--	--
Net income (less deficit) from other rental activity	**58,895**	**670**	**1,863**	***518**	**--**	**40**	**--**	**387**
Net income	61,305	670	1,863	*518	--	40	--	387
Deficit	2,410	--	--	--	--	--	--	--
Total net income (less deficit) [1]	**7,479,778**	**-194,912**	**450,768**	**-62,297**	**686,272**	**780,892**	**256,223**	**609,626**
Net income	8,899,267	395,708	583,444	785,065	1,061,408	1,556,985	1,233,380	845,362
Deficit	1,419,489	590,620	132,676	847,362	375,137	776,093	977,157	235,736

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued				Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Total	Durable goods	Nondurable goods	Total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships	**722**	**3,952**	**3,800**	**175,246**	**31,345**	**17,684**	**13,660**	**116,960**
Number of partners	**2,004**	**8,308**	**12,832**	**818,387**	**124,600**	**53,643**	**70,957**	**372,006**
Total assets	**24,657,422**	**1,505,899**	**12,012,896**	**227,650,480**	**75,537,881**	**24,716,642**	**50,821,239**	**77,356,811**
Income and deductions from trade or business:								
Total income	**21,823,843**	**4,175,960**	**15,886,598**	**547,985,485**	**241,074,459**	**52,438,989**	**188,635,469**	**260,117,194**
Business receipts	21,144,164	4,143,845	15,423,409	537,051,128	237,991,749	51,543,323	186,448,426	255,314,040
Ordinary income from other partnerships and fiduciaries	*6,261	*8,066	*8,794	1,598,124	243,965	4,785	239,180	92,639
Farm net profit	--	--	--	*1,794	--	--	--	--
Net gain, noncapital assets	5,129	2,464	12,206	617,013	63,947	34,677	29,271	110,691
Other income (net)	668,289	21,584	442,189	8,717,426	2,774,798	856,205	1,918,593	4,599,825
Total deductions	**21,069,612**	**3,965,474**	**15,296,685**	**539,615,000**	**235,123,874**	**49,640,217**	**185,483,657**	**260,051,784**
Cost of sales and operations	18,044,124	3,024,880	9,495,889	441,086,748	212,015,786	40,922,475	171,093,311	204,412,807
Inventory, beginning of year	2,062,998	441,184	1,777,614	35,968,940	13,681,894	7,585,190	6,096,704	21,413,542
Purchases	10,669,582	1,896,786	6,323,303	366,898,478	154,482,792	36,881,400	117,601,392	197,694,699
Cost of labor	1,616,605	645,700	1,086,510	3,754,695	1,174,463	680,186	494,277	1,367,865
Additional inventory costs (section 263A)	61,203	9,509	71,233	1,066,078	612,497	189,812	422,685	380,568
Other costs	5,783,509	431,486	1,876,014	74,367,058	56,362,740	2,457,946	53,904,794	9,131,941
Less: Inventory, end of year	2,314,258	399,785	1,663,266	41,372,076	14,366,112	6,896,672	7,469,440	25,897,065
Salaries and wages	805,504	176,966	1,000,980	28,064,641	6,535,098	2,676,210	3,858,888	17,953,248
Guaranteed payments to partners	25,300	50,172	59,495	1,552,703	513,349	320,195	193,155	832,788
Rent paid	82,446	49,135	167,918	6,153,160	1,000,961	397,556	603,405	4,078,851
Interest paid	212,172	42,328	321,188	5,656,890	1,230,151	505,583	724,568	2,648,699
Taxes and licenses	98,394	30,383	133,429	4,022,330	716,559	296,136	420,423	2,546,858
Bad debts	7,153	36,019	36,968	755,301	240,875	114,161	126,714	470,624
Repairs and maintenance	61,095	8,705	48,916	1,876,762	320,924	127,242	193,682	980,321
Depreciation	252,565	52,619	323,288	6,620,346	865,818	332,754	533,064	2,564,065
Depletion	--	--	--	*877	468	--	468	*409
Retirement plans, etc	29,010	2,014	29,358	350,296	147,092	42,103	104,989	151,121
Employee benefit programs	100,766	14,942	98,066	1,772,911	435,709	183,261	252,448	1,068,198
Net loss from other partnerships and fiduciaries	1,241	*211	*34,707	406,843	91,112	18,287	72,825	96,641
Farm net loss	--	--	--	*3,822	*205	*186	*19	*3,617
Net loss, noncapital assets	2,485	*2,183	884	125,696	6,310	2,424	3,886	99,380
Other deductions	1,347,356	474,917	3,545,598	41,165,676	11,003,456	3,701,644	7,301,812	22,144,160
Net income (less deficit) from trade or business	**754,230**	**210,486**	**589,913**	**8,370,485**	**5,950,585**	**2,798,772**	**3,151,813**	**65,410**
Net income	1,310,345	315,954	1,320,939	18,793,665	8,268,924	3,640,715	4,628,209	5,389,802
Deficit	556,114	105,468	731,026	10,423,180	2,318,339	841,943	1,476,396	5,324,392
Portfolio income (less deficit) distributed directly to partners	**135,078**	**12,645**	**290,176**	**1,898,551**	**830,357**	**405,588**	**424,769**	**612,188**
Interest income	152,373	12,505	63,099	958,980	374,620	235,745	138,875	264,743
Dividend income	*45,214	--	11,686	102,448	17,487	9,101	8,386	28,991
Royalty income	11,196	*140	*7,560	225,368	142,244	*17,952	124,292	*81,260
Net short-term capital gain (less deficit)	-7,021	--	*-430	-24,766	-8,545	1,909	-10,454	-11,717
Net long-term capital gain (less deficit)	-67,117	--	208,261	635,271	304,406	140,876	163,530	248,657
Other portfolio income (less deficit)	433	--	--	*1,249	*144	*5	140	254
Real estate rental income (less deficit)	***333**	**--**	**-1,501**	**133,061**	**4,146**	**319**	**3,827**	**83,842**
Net income	*333	--	276	172,928	14,737	8,376	6,361	100,639
Deficit	--	--	1,777	39,867	10,591	*8,057	*2,534	16,797
Net income (less deficit) from other rental activity	***2,774**	***179**	**-1**	**-70,848**	**2,950**	**-1,449**	**4,399**	**28,089**
Net income	*3,189	*179	--	140,604	7,245	*1,773	5,472	42,089
Deficit	415	--	1	211,452	*4,295	*3,222	1,074	*14,000
Total net income (less deficit) [1]	**966,554**	**223,310**	**670,757**	**9,720,744**	**6,492,177**	**3,060,445**	**3,431,732**	**552,588**
Net income	1,503,444	328,225	1,356,521	19,862,729	8,759,981	3,885,033	4,874,948	5,611,727
Deficit	536,890	104,916	685,764	10,141,986	2,267,804	824,588	1,443,216	5,059,139

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	**13,473**	**6,416**	**3,108**	**4,885**	**12,900**	**5,786**	**6,066**	**8,703**
Number of partners	**31,459**	**15,253**	**6,951**	**13,773**	**29,719**	**13,585**	**18,750**	**20,117**
Total assets	**19,159,660**	**1,982,100**	**5,297,079**	**2,641,793**	**9,879,728**	**1,586,586**	**5,419,533**	**3,499,437**
Income and deductions from trade or business:								
Total income	**64,729,679**	**4,816,902**	**39,284,990**	**7,333,135**	**40,501,205**	**5,101,546**	**20,993,406**	**8,774,944**
Business receipts	63,593,541	4,763,873	39,246,444	7,294,787	38,829,422	5,008,201	20,746,890	8,608,007
Ordinary income from other partnerships and fiduciaries	40,045	--	--	--	*7,952	*1,130	*1,471	3,137
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	24,197	*3,909	*773	1,203	21,545	*478	21,782	*988
Other income (net)	1,071,897	49,121	37,773	37,146	1,642,286	91,736	223,263	162,811
Total deductions	**64,180,788**	**4,849,291**	**39,438,541**	**7,217,133**	**40,605,725**	**5,234,909**	**20,933,288**	**8,587,548**
Cost of sales and operations	55,349,312	2,868,083	32,565,505	5,532,850	30,128,743	3,641,613	17,974,961	5,052,475
Inventory, beginning of year	8,016,601	410,013	1,706,960	989,712	1,783,389	341,097	407,093	1,230,237
Purchases	54,486,964	2,683,277	32,044,413	5,326,798	29,378,005	3,112,492	17,786,650	5,080,934
Cost of labor	519,167	90,288	*133,626	39,363	245,600	*23,512	95,229	*7,765
Additional inventory costs (section 263A)	65,968	35,616	*5,167	28,208	33,448	*5,728	20,149	14,786
Other costs	2,526,609	211,902	656,778	179,069	993,154	643,511	130,709	248,608
Less: Inventory, end of year	10,406,946	634,329	1,981,439	1,030,301	2,334,251	484,727	464,869	1,529,855
Salaries and wages	3,273,270	532,377	2,429,263	664,576	4,496,548	536,200	881,048	583,084
Guaranteed payments to partners	155,331	100,373	21,354	62,159	85,602	26,767	28,952	79,467
Rent paid	580,323	267,806	405,550	133,507	662,640	100,412	245,746	443,487
Interest paid	629,265	38,414	215,653	75,494	486,589	55,127	254,316	88,982
Taxes and licenses	457,695	81,743	196,139	103,348	607,763	54,399	185,292	112,735
Bad debts	46,337	10,330	46,449	23,659	32,063	19,381	6,724	17,395
Repairs and maintenance	141,442	25,308	73,170	40,847	228,331	18,078	114,982	19,780
Depreciation	284,069	38,987	159,012	76,656	633,220	44,690	315,566	110,190
Depletion	--	--	*409	--	--	--	--	--
Retirement plans, etc.	14,963	3,459	*4,340	9,201	46,233	3,898	7,433	7,241
Employee benefit programs	175,999	12,469	99,395	26,390	400,582	35,699	29,507	31,182
Net loss from other partnerships and fiduciaries	3,502	91	*74,964	*4,136	*53	*496	*1,196	--
Farm net loss	--	--	--	*104	*1,990	--	--	--
Net loss, noncapital assets	1,410	429	*374	*336	9,386	*10,527	*1,998	*5,272
Other deductions	3,067,870	869,422	3,146,964	463,868	2,785,981	687,622	885,566	2,036,257
Net income (less deficit) from trade or business	**548,892**	**-32,389**	**-153,551**	**116,002**	**-104,520**	**-133,364**	**60,118**	**187,396**
Net income	1,064,798	221,701	306,279	224,334	448,256	227,586	295,097	411,477
Deficit	515,906	254,091	459,830	108,332	552,776	360,950	234,979	224,081
Portfolio income (less deficit) distributed directly to partners	**145,828**	**11,244**	**80,399**	**38,037**	**48,597**	**83,589**	**30,560**	**14,111**
Interest income	55,078	3,757	6,522	9,939	32,698	6,184	14,693	13,155
Dividend income	1,072	*704	*607	*930	2,831	--	728	*88
Royalty income	*51	--	--	--	8,076	*72,511	--	*622
Net short-term capital gain (less deficit)	-775	--	*-342	-80	*-8,873	--	*7	12
Net long-term capital gain (less deficit)	90,401	*6,783	*73,613	*27,248	*13,865	*4,894	15,132	234
Other portfolio income (less deficit)	--	--	--	--	--	--	--	--
Real estate rental income (less deficit)	**7,311**	***-3,298**	***133**	***4,400**	**8,330**	***-569**	**16,719**	***760**
Net income	8,237	*464	*133	*4,400	8,705	--	22,747	*787
Deficit	*926	*3,762	--	--	*375	*569	*6,028	*27
Net income (less deficit) from other rental activity	**-8,671**	***179**	**-561**	***364**	**5,037**	***5,445**	**2,356**	**--**
Net income	*296	*179	480	*364	5,037	*5,445	6,321	--
Deficit	*8,967	--	1,042	--	--	--	*3,965	--
Total net income (less deficit) [1]	**603,733**	**-31,048**	**-146,851**	**131,636**	**-47,549**	**-49,793**	**94,614**	**202,022**
Net income	1,103,875	223,272	307,778	236,846	472,754	231,228	322,537	424,555
Deficit	500,141	254,319	454,629	105,210	520,303	281,021	227,923	222,533

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships	**13,059**	**2,762**	**25,038**	**14,762**	**26,941**	**2,667**	**1,200**	**12,697**
Number of partners	**30,100**	**7,226**	**56,450**	**128,623**	**321,782**	**6,143**	**9,864**	**28,549**
Total assets	**1,529,510**	**5,372,655**	**5,174,865**	**15,813,865**	**74,755,788**	**5,648,660**	**4,627,755**	**2,320,273**
Income and deductions from trade or business:								
Total income	**4,398,850**	**10,958,079**	**11,323,640**	**41,900,819**	**46,793,832**	**2,465,805**	**3,400,235**	**7,611,856**
Business receipts	4,365,810	10,627,401	11,063,892	41,165,774	43,745,339	2,250,064	3,150,895	6,894,597
Ordinary income from other partnerships and fiduciaries	--	--	*11,014	*27,888	1,261,521	*441	*6,768	*42
Farm net profit	--	--	--	--	*1,794	--	--	--
Net gain, noncapital assets	*542	6,713	2,835	25,727	442,375	82,852	224,260	56,047
Other income (net)	32,498	323,966	245,899	681,430	1,342,803	132,448	18,312	661,169
Total deductions	**4,365,679**	**11,368,794**	**11,021,679**	**42,248,411**	**44,439,342**	**3,372,290**	**3,067,808**	**7,588,377**
Cost of sales and operations	2,557,325	7,385,162	7,183,265	34,173,512	24,658,155	828,988	1,170,626	2,558,568
Inventory, beginning of year	775,263	2,345,908	2,029,017	1,378,254	873,503	*51,845	*2,240	*75,946
Purchases	2,470,589	6,070,474	6,401,255	32,852,849	14,720,987	*155,404	*9,105	562,514
Cost of labor	*3,581	*84,694	98,027	27,013	1,212,367	*75,553	*107,823	387,600
Additional inventory costs (section 263A)	*9,682	29,649	25,586	106,579	73,013	*502	*42,463	*11,286
Other costs	125,715	1,092,097	796,011	1,527,777	8,872,377	624,341	1,007,512	1,577,177
Less: Inventory, end of year	827,504	2,237,660	2,194,910	1,770,273	1,108,898	*78,658	*3,003	66,277
Salaries and wages	446,133	1,201,459	1,066,892	1,842,399	3,576,296	273,125	360,949	1,227,166
Guaranteed payments to partners	33,329	*34,603	111,787	93,064	206,566	*265	*8,264	138,519
Rent paid	234,493	336,259	504,769	163,859	1,073,347	141,440	74,301	303,410
Interest paid	64,659	201,065	155,012	384,122	1,778,040	178,434	184,778	176,594
Taxes and licenses	76,913	250,232	199,450	221,148	758,913	39,415	56,211	199,083
Bad debts	22,936	41,423	8,149	195,778	43,802	4,753	3,104	10,933
Repairs and maintenance	20,395	109,918	54,022	134,047	575,517	91,578	54,916	243,717
Depreciation	94,525	211,936	134,875	460,339	3,190,463	584,496	291,221	460,127
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc	*1,947	*2,894	15,191	34,319	52,084	*1,491	19,075	10,066
Employee benefit programs	13,805	67,857	42,856	132,456	269,004	22,295	23,840	42,265
Net loss from other partnerships and fiduciaries	--	--	1,356	*10,845	219,091	*69,240	*124,050	*2,513
Farm net loss	--	--	*1,522	--	--	--	--	--
Net loss, noncapital assets	*2,722	12,409	*45,017	*9,501	20,005	*422	--	*2,958
Other deductions	796,497	1,513,577	1,497,516	4,393,020	8,018,060	1,136,349	696,474	2,212,457
Net income (less deficit) from trade or business	**33,171**	**-410,715**	**301,961**	**-347,592**	**2,354,490**	**-906,485**	**332,427**	**23,479**
Net income	241,411	214,405	645,345	1,089,114	5,134,939	125,818	644,543	337,202
Deficit	208,239	625,119	343,384	1,436,705	2,780,449	1,032,303	312,116	313,723
Portfolio income (less deficit) distributed directly to partners	**4,476**	**1,840**	**94,366**	**59,140**	**456,006**	**67,900**	**45,461**	**35,289**
Interest income	4,162	1,581	25,619	91,354	319,617	66,091	42,009	6,881
Dividend income	*164	*260	*808	*20,800	55,971	*683	*3,445	*394
Royalty income	--	--	--	--	*1,863	--	--	--
Net short-term capital gain (less deficit)	*150	--	*3,069	-4,886	-4,504	*-1,042	--	*275
Net long-term capital gain (less deficit)	--	--	*64,869	*-48,381	82,208	*2,168	*8	*27,739
Other portfolio income (less deficit)	--	--	--	254	*851	--	--	--
Real estate rental income (less deficit)	***1,175**	**40,965**	***7,011**	***905**	**45,072**	***3,492**	***305**	***3,730**
Net income	*1,219	40,965	*12,077	*905	57,552	*3,627	*624	*4,518
Deficit	*43	--	*5,066	--	*12,479	*135	*319	*788
Net income (less deficit) from other rental activity	**--**	**3,308**	***9,439**	***11,193**	**-101,887**	**-136,168**	***24,288**	***10,027**
Net income	--	3,308	9,465	*11,193	91,270	--	*48,272	*10,027
Deficit	--	--	*26	--	193,156	136,168	*23,984	--
Total net income (less deficit) [1]	**38,672**	**-364,600**	**344,838**	**-223,086**	**2,675,978**	**-972,386**	**402,473**	**44,511**
Net income	245,494	218,395	673,649	1,151,345	5,491,021	125,782	731,100	354,413
Deficit	206,822	582,995	328,811	1,374,431	2,815,043	1,098,168	328,627	309,902

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued							
	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of partnerships	**1,437**	**287**	***581**	**4,704**	***1,429**	**1,938**	**26,945**	**5,352**
Number of partners	**3,182**	**244,449**	***1,228**	**19,749**	***2,882**	**5,736**	**313,726**	**17,224**
Total assets	**624,806**	**50,990,372**	***159,157**	**5,129,138**	***68,611**	**5,187,016**	**353,349,967**	**16,175,554**
Income and deductions from trade or business:								
Total income	**871,845**	**21,996,712**	***89,485**	**6,428,401**	***472,496**	**3,456,997**	**146,470,792**	**13,464,531**
Business receipts	869,622	20,429,865	*89,000	6,215,086	*470,669	3,375,540	139,237,228	13,088,395
Ordinary income from other partnerships and fiduciaries	417	1,206,450	--	625	--	*46,778	2,963,897	*91,304
Farm net profit	--	--	--	--	*1,794	--	--	--
Net gain, noncapital assets	--	75,472	*486	1,399	--	*1,859	672,044	13,572
Other income (net)	*1,806	284,925	--	211,291	*33	32,820	3,597,624	271,260
Total deductions	**899,456**	**19,310,902**	***93,346**	**6,393,280**	***440,724**	**3,273,160**	**153,134,621**	**11,588,123**
Cost of sales and operations	*143,829	14,754,448	*48,328	3,239,635	*216,751	1,696,984	38,848,931	3,376,161
Inventory, beginning of year	*140	217,940	*2,599	469,765	*25	53,001	5,812,166	263,295
Purchases	*19,426	11,743,039	*6,298	1,067,152	*5,510	1,152,539	11,452,997	1,132,829
Cost of labor	*54,618	*3,093	*9,413	420,803	*18,122	135,341	1,325,897	363,137
Additional inventory costs (section 263A)	*16,099	1,663	--	*405	--	*596	106,623	54,958
Other costs	*54,387	2,946,070	*32,614	2,019,841	*194,295	416,140	27,042,835	1,931,398
Less: Inventory, end of year	*840	157,357	*2,597	738,331	*1,202	60,634	6,948,814	369,455
Salaries and wages	217,089	214,639	*8,463	783,649	*56,986	434,231	12,874,903	2,173,282
Guaranteed payments to partners	*13,924	*3,790	*1,686	35,488	--	*4,630	355,297	121,117
Rent paid	31,323	94,435	*2,214	223,295	*12,891	190,040	3,362,740	176,513
Interest paid	22,414	943,802	*3,801	107,570	*2,149	158,497	7,683,128	243,748
Taxes and licenses	37,758	250,624	*1,299	85,527	*9,426	79,569	2,017,725	237,857
Bad debts	*4,593	*3,456	--	7,849	*1,452	7,663	2,258,637	183,565
Repairs and maintenance	29,887	48,373	*1,239	44,980	*2,668	58,160	950,936	75,734
Depreciation	54,264	1,498,869	*2,083	167,867	*7,832	123,706	14,720,286	295,030
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc	*1,424	*2,044	*81	12,772	--	5,130	418,084	43,166
Employee benefit programs	15,683	22,899	*194	92,860	*14,563	34,406	1,033,953	206,006
Net loss from other partnerships and fiduciaries	--	*20,191	--	*104	--	*2,993	7,495,074	*122,539
Farm net loss	--	--	--	--	--	--	*97	--
Net loss, noncapital assets	184	*10,925	--	156	*5,346	*14	68,539	1,385
Other deductions	327,084	1,442,409	*23,958	1,591,530	*110,661	477,138	61,046,290	4,332,020
Net income (less deficit) from trade or business	**-27,610**	**2,685,810**	***-3,861**	**35,121**	***31,772**	**183,837**	**-6,663,828**	**1,876,408**
Net income	38,596	3,394,834	*1,305	276,944	*33,163	282,535	18,332,751	2,612,599
Deficit	*66,206	709,024	*5,165	241,823	*1,391	98,698	24,996,580	736,190
Portfolio income (less deficit) distributed directly to partners	**2,998**	**193,552**	***24**	**63,506**	***239**	**47,037**	**5,399,833**	**145,103**
Interest income	3,092	147,125	*18	25,091	*239	29,071	1,962,972	60,638
Dividend income	*34	44,974	*6	*1,665	--	4,770	218,693	1,609
Royalty income	--	1,560	--	--	--	*304	1,068,187	5,894
Net short-term capital gain (less deficit)	--	*-85	--	*-2,662	--	*-990	21,241	*-531
Net long-term capital gain (less deficit)	*-128	*-22	--	*38,390	--	*14,055	2,122,072	77,493
Other portfolio income (less deficit)	--	--	--	*1,023	--	*-171	*6,669	--
Real estate rental income (less deficit)	**--**	**118**	**--**	***7,743**	**--**	**29,685**	**-2,582**	***201**
Net income	--	118	--	*8,275	--	40,389	5,770	*201
Deficit	--	--	--	*532	--	*10,705	*8,352	--
Net income (less deficit) from other rental activity	***73**	***25,234**	***-4,919**	***-1,902**	**--**	***-18,520**	**-87,450**	**789**
Net income	*73	*25,234	--	*1,088	--	*6,575	43,696	789
Deficit	--	--	*4,919	2,990	--	*25,095	131,146	--
Total net income (less deficit) [1]	**-24,411**	**2,904,821**	***-8,755**	**68,741**	***32,011**	**228,974**	**-3,497,340**	**1,945,540**
Net income	41,625	3,553,389	*56	300,070	*33,400	351,185	20,516,533	2,673,958
Deficit	*66,036	648,569	*8,811	231,329	*1,390	122,211	24,013,873	728,418

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
					Finance and insurance			
	Motion picture and sound recording industries	Broadcasting and telecom-munications	Information services and data processing services	Total	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships	**7,248**	**8,246**	**6,099**	**1,157,453**	**251,657**	**98**	**4,264**	**904**
Number of partners	**20,312**	**246,762**	**29,428**	**9,180,367**	**3,380,669**	**391**	**28,221**	**9,472**
Total assets	**57,822,667**	**270,521,774**	**8,829,972**	**4,787,869,371**	**2,943,541,492**	**7,672,582**	**124,388,568**	**6,971,947**
Income and deductions from trade or business:								
Total income	**24,058,530**	**101,739,941**	**7,207,790**	**277,296,842**	**200,391,265**	**1,203,593**	**12,568,283**	**2,115,723**
Business receipts	22,953,691	96,136,366	7,058,775	193,651,597	131,752,017	1,130,907	6,586,166	2,003,123
Ordinary income from other partnerships and fiduciaries	340,903	2,477,202	54,489	13,620,460	8,830,324	14,623	106,565	--
Farm net profit	--	--	--	52,351	*15,763	--	--	--
Net gain, noncapital assets	*1,569	641,433	*15,469	3,258,240	904,562	--	69,962	45
Other income (net)	762,367	2,484,940	79,057	66,714,193	58,888,599	*58,064	5,805,589	112,556
Total deductions	**24,015,571**	**109,930,321**	**7,600,606**	**253,583,644**	**177,988,082**	**943,497**	**9,927,674**	**1,626,544**
Cost of sales and operations	13,130,693	21,083,723	1,258,355	92,158,059	61,325,272	8,209	1,202,956	*323,412
Inventory, beginning of year	4,413,753	1,108,019	*27,099	13,386,124	2,484,403	3,779	*68,232	280
Purchases	2,377,662	7,658,866	283,641	68,352,087	56,890,039	11,338	965,854	*83,698
Cost of labor	210,638	599,066	*153,056	626,442	156,844	--	*12,239	--
Additional inventory costs (section 263A)	*2,058	49,607	--	1,041,072	*91,183	--	--	--
Other costs	10,605,935	13,702,087	803,415	22,986,218	4,253,038	--	293,380	*239,779
Less: Inventory, end of year	4,479,352	2,091,149	*8,857	15,472,057	2,906,216	6,908	*136,750	344
Salaries and wages	2,096,648	7,100,407	1,504,565	27,999,194	21,985,160	*277,718	1,156,094	65,607
Guaranteed payments to partners	76,736	105,812	51,632	4,226,625	2,967,730	11,090	35,273	*4,522
Rent paid	392,409	2,591,186	202,632	3,489,194	1,848,083	*20,037	130,284	32,384
Interest paid	876,600	6,464,638	98,141	50,882,210	44,948,266	302,186	3,948,323	166,308
Taxes and licenses	199,622	1,419,134	161,113	2,410,119	1,240,101	*5,392	101,980	9,592
Bad debts	160,004	1,859,968	55,100	2,420,325	1,728,861	*5,134	772,325	*25,355
Repairs and maintenance	89,133	682,390	103,680	977,485	261,050	*1,904	22,251	*6,268
Depreciation	1,110,928	12,827,914	486,414	9,150,598	1,401,377	*15,000	102,443	24,380
Depletion	--	--	--	*1,236	--	--	--	--
Retirement plans, etc	72,197	286,280	16,441	545,438	483,401	*4,418	4,391	*1,804
Employee benefit programs	126,137	606,176	95,634	858,744	563,692	*18,380	35,984	*2,678
Net loss from other partnerships and fiduciaries	230,759	6,984,621	*157,155	9,108,131	5,605,469	*4	128,887	*5
Farm net loss	--	*97	--	92,275	*10,793	--	--	--
Net loss, noncapital assets	*17,181	49,659	*314	942,064	575,413	*885	102,376	--
Other deductions	5,436,524	47,868,316	3,409,430	48,321,947	33,043,416	273,140	2,184,106	964,229
Net income (less deficit) from trade or business	**42,959**	**-8,190,380**	**-392,816**	**23,713,198**	**22,403,183**	**260,096**	**2,640,609**	**489,180**
Net income	1,786,497	12,317,728	1,615,928	54,984,453	41,255,089	261,313	3,595,089	579,471
Deficit	1,743,538	20,508,107	2,008,744	31,271,255	18,851,906	*1,217	954,480	*90,291
Portfolio income (less deficit) distributed directly to partners	**1,294,250**	**3,642,310**	**318,169**	**236,538,818**	**206,844,568**	***36,780**	**1,334,721**	**187,575**
Interest income	463,166	1,356,402	82,766	69,206,433	56,383,512	*18,322	1,125,388	61,179
Dividend income	193,342	20,951	*2,791	17,429,257	14,477,336	6,904	11,999	--
Royalty income	*463,453	597,868	971	1,702,297	1,344,395	--	*634	--
Net short-term capital gain (less deficit)	*1,290	-9,798	*30,281	13,958,784	13,261,346	-46	19,211	--
Net long-term capital gain (less deficit)	172,954	1,671,581	*200,044	128,716,844	116,567,108	*11,600	107,307	126,396
Other portfolio income (less deficit)	*46	5,305	1,317	5,525,201	4,810,870	--	*70,181	--
Real estate rental income (less deficit)	***-1,584**	**-1,199**	**--**	**34,108,783**	**402,688**	***87**	**55,620**	**--**
Net income	415	*5,154	--	64,167,815	1,543,886	*87	*79,914	--
Deficit	*1,998	*6,353	--	30,059,032	1,141,198	--	*24,293	--
Net income (less deficit) from other rental activity	**--**	**-88,517**	**278**	**-430,118**	**-165,773**	**--**	***-39,924**	**--**
Net income	--	42,629	278	3,869,717	53,152	--	*1,989	--
Deficit	--	131,146	--	4,299,834	218,925	--	*41,913	--
Total net income (less deficit) [1]	**1,161,382**	**-6,299,569**	**-304,693**	**151,255,053**	**99,656,212**	**285,409**	**3,864,509**	**550,359**
Net income	2,400,522	13,783,974	1,658,079	206,494,081	115,087,246	286,550	4,714,301	639,656
Deficit	1,239,140	20,083,543	1,962,772	55,239,028	15,431,034	*1,141	849,792	*89,297

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued			Real estate and rental and leasing				
					Real estate			
	Securities, commodities contracts, and other financial investments	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self-storage units
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships	**207,691**	**6,814**	**31,886**	**905,796**	**876,340**	**309,954**	**318,866**	**11,194**
Number of partners	**2,729,732**	**74,734**	**538,118**	**5,799,697**	**5,457,893**	**2,012,243**	**1,617,364**	**79,894**
Total assets	**2,329,087,502**	**7,232,754**	**468,188,139**	**1,844,327,880**	**1,747,242,457**	**488,646,022**	**784,971,775**	**19,852,316**
Income and deductions from trade or business:								
Total income	**168,705,034**	**8,436,524**	**7,362,107**	**76,905,577**	**62,928,678**	**5,727,442**	**6,141,376**	**111,426**
Business receipts	110,908,410	7,962,634	3,160,777	61,899,580	51,741,093	4,159,948	5,077,416	106,868
Ordinary income from other partnerships and fiduciaries	8,121,462	*5,709	581,965	4,790,136	4,701,820	683,720	450,678	*201
Farm net profit	*15,626	--	*137	36,589	36,589	--	582	--
Net gain, noncapital assets	341,714	*76	492,765	2,353,678	850,333	222,502	218,556	*113
Other income (net)	49,317,823	468,104	3,126,463	7,825,594	5,598,844	661,272	394,144	*4,245
Total deductions	**152,408,176**	**7,880,823**	**5,201,367**	**75,595,562**	**60,107,753**	**5,694,426**	**5,678,204**	**195,903**
Cost of sales and operations	56,683,875	1,510,052	1,596,768	30,832,786	27,708,777	2,380,213	2,493,877	1,612
Inventory, beginning of year	2,399,981	--	*12,130	10,901,721	10,663,431	685,932	341,548	*297
Purchases	55,050,187	--	*778,962	11,462,048	10,415,002	829,420	1,094,321	*1,307
Cost of labor	*93,616	*43,835	*7,154	469,597	314,674	*22,076	*24,199	*305
Additional inventory costs (section 263A)	*24,381	*66,799	3	949,890	947,031	*160,039	*67,006	--
Other costs	1,500,056	1,399,418	820,405	18,733,180	16,758,149	1,623,891	844,534	--
Less: Inventory, end of year	2,740,327	--	*21,886	12,565,841	12,271,702	941,146	367,457	*297
Salaries and wages	19,113,426	1,168,012	204,303	6,014,034	5,155,888	438,325	453,653	*9,579
Guaranteed payments to partners	2,343,333	283,872	289,640	1,258,895	1,183,017	103,607	92,629	4
Rent paid	1,443,315	200,403	21,661	1,641,112	1,298,447	18,397	36,345	*45
Interest paid	39,268,003	77,192	1,186,253	5,933,944	4,010,494	724,367	523,332	36,810
Taxes and licenses	993,859	87,870	41,406	1,170,018	1,012,623	128,764	207,746	10,428
Bad debts	765,058	4,439	156,548	691,464	559,855	321,304	7,350	--
Repairs and maintenance	212,344	11,583	6,701	716,434	566,741	72,990	82,179	*2,949
Depreciation	1,145,753	91,285	22,516	7,749,221	1,483,732	279,532	292,770	16,599
Depletion	--	--	--	*1,236	*1,236	--	--	--
Retirement plans, etc.	441,729	29,761	*1,298	62,037	41,751	3,619	1,931	*53
Employee benefit programs	428,077	37,602	40,971	295,052	223,394	14,322	19,515	*101
Net loss from other partnerships and fiduciaries	4,927,564	*7,180	541,828	3,502,663	3,255,141	131,001	496,234	*29,986
Farm net loss	*10,548	--	*244	81,482	65,219	*10,814	*11,498	--
Net loss, noncapital assets	470,601	*1,406	*145	366,651	238,123	24,213	*4,573	*27,598
Other deductions	24,160,690	4,370,167	1,091,084	15,278,532	13,303,315	1,042,961	954,571	60,140
Net income (less deficit) from trade or business	**16,296,858**	**555,701**	**2,160,740**	**1,310,015**	**2,820,926**	**33,015**	**463,172**	**-84,477**
Net income	32,533,180	864,342	3,421,694	13,729,364	12,384,779	1,347,287	1,565,163	19,897
Deficit	16,236,322	308,642	1,260,954	12,419,349	9,563,853	1,314,272	1,101,991	104,373
Portfolio income (less deficit) distributed directly to partners	**163,767,582**	**172,998**	**41,344,912**	**29,694,250**	**28,744,961**	**4,723,693**	**7,120,048**	**64,466**
Interest income	37,503,447	176,394	17,498,782	12,822,921	12,078,265	2,726,511	3,878,674	62,111
Dividend income	11,951,823	*1,181	2,505,429	2,951,921	2,925,938	476,733	1,179,670	21,404
Royalty income	1,332,611	--	11,150	357,902	259,190	*18,762	6,684	*51
Net short-term capital gain (less deficit)	12,462,193	*-924	780,911	697,438	727,812	-187,855	-53,619	-338
Net long-term capital gain (less deficit)	95,965,728	-3,652	20,359,730	12,149,737	12,056,106	1,433,687	1,997,495	-18,783
Other portfolio income (less deficit)	4,551,780	--	188,910	714,331	697,650	255,854	111,145	21
Real estate rental income (less deficit)	**36,993**	***3,111**	**306,876**	**33,706,095**	**33,387,775**	**5,687,189**	**23,829,910**	**629,699**
Net income	1,086,494	*14,822	362,568	62,623,929	62,265,547	17,713,658	33,743,787	903,698
Deficit	1,049,501	*11,711	55,692	28,917,834	28,877,772	12,026,470	9,913,877	273,999
Net income (less deficit) from other rental activity	**-98,049**	***213**	**-28,013**	**-264,344**	**179,760**	**25,572**	**-24,563**	***3,642**
Net income	48,901	*213	2,049	3,816,565	465,570	48,187	124,463	*16,843
Deficit	146,951	--	30,062	4,080,909	285,810	*22,615	149,026	*13,201
Total net income (less deficit) [1]	**71,575,463**	**736,600**	**22,643,874**	**51,598,841**	**52,349,504**	**9,223,637**	**29,444,691**	**632,452**
Net income	84,865,424	945,928	23,635,387	91,406,835	86,120,079	21,348,609	39,285,666	965,119
Deficit	13,289,961	209,328	991,514	39,807,995	33,770,575	12,124,972	9,840,975	332,668

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued					Professional, scientific, and technical services		
	Real estate--continued							
	Lessors of other real estate property	Other real estate activities	Rental and leasing services	Lessors of nonfinancial intangible assets	Total	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of partnerships	**64,023**	**172,303**	**29,431**	***26**	**190,337**	**135,905**	**31,608**	**14,526**
Number of partners	**435,771**	**1,312,621**	**341,693**	***112**	**795,131**	**521,881**	**148,756**	**59,330**
Total assets	**102,470,878**	**351,301,466**	**94,205,389**	***2,880,034**	**347,336,644**	**93,239,385**	**18,051,010**	**10,362,454**
Income and deductions from trade or business:								
Total income	**2,744,892**	**48,203,542**	**13,693,419**	***283,479**	**258,327,693**	**200,955,647**	**79,908,164**	**37,809,066**
Business receipts	1,844,350	40,552,512	10,037,916	120,572	240,343,923	193,998,910	78,682,348	37,586,724
Ordinary income from other partnerships and fiduciaries	186,314	3,380,907	*77,248	*11,068	7,507,611	1,124,881	151,914	21,051
Farm net profit	*21,167	*14,839	--	--	--	--	--	--
Net gain, noncapital assets	51,809	357,353	1,503,216	129	151,142	36,536	3,020	9,529
Other income (net)	641,252	3,897,931	2,075,039	*151,711	10,325,017	5,795,320	1,070,881	191,762
Total deductions	**2,712,541**	**45,826,679**	**15,475,608**	***12,202**	**214,210,972**	**159,795,362**	**51,201,472**	**31,294,194**
Cost of sales and operations	514,208	22,318,867	3,124,010	--	46,528,034	25,149,072	1,329,799	905,310
Inventory, beginning of year	181,562	9,454,091	238,290	--	720,911	354,019	*143	*5,211
Purchases	36,714	8,453,240	1,047,046	--	15,493,484	7,032,949	--	*30,100
Cost of labor	*2,322	265,773	154,923	--	9,047,657	4,087,276	*62,289	427,431
Additional inventory costs (section 263A)	*662	719,324	*2,859	--	337,372	277,467	*14,512	*1,185
Other costs	*350,141	13,939,582	1,975,031	--	21,731,451	14,062,754	1,248,835	441,401
Less: Inventory, end of year	97,963	10,864,839	294,139	--	1,207,181	699,357	*185	*18
Salaries and wages	190,964	4,063,366	858,147	--	62,790,146	52,291,931	22,773,863	12,743,860
Guaranteed payments to partners	20,281	966,495	75,878	--	10,876,409	10,226,718	4,150,999	3,404,490
Rent paid	54,171	1,189,489	342,665	--	9,404,577	8,582,190	4,889,249	1,692,916
Interest paid	464,541	2,261,445	1,923,426	24	3,961,698	1,586,458	362,977	383,001
Taxes and licenses	63,983	601,702	157,396	([2])	5,238,428	4,488,000	2,025,716	1,075,362
Bad debts	*1,791	229,409	131,609	--	598,785	376,347	61,207	19,830
Repairs and maintenance	68,047	340,577	149,693	--	1,306,029	972,715	326,913	189,790
Depreciation	129,973	764,858	6,265,489	--	3,897,358	3,019,188	965,735	549,365
Depletion	*1,236	--	--	--	*83	*83	--	--
Retirement plans, etc	*2,857	33,291	20,286	--	1,833,793	1,756,523	696,663	688,640
Employee benefit programs	10,394	179,062	71,658	--	2,673,554	2,291,198	932,660	411,349
Net loss from other partnerships and fiduciaries	152,070	2,445,851	247,521	--	5,012,402	591,857	23,565	58,274
Farm net loss	*12,053	30,854	*16,263	--	*16,661	*2,576	--	*2,445
Net loss, noncapital assets	*19,927	161,812	128,527	--	107,274	99,083	15,022	*8,965
Other deductions	1,006,044	10,239,600	1,963,039	*12,178	59,965,740	48,361,422	12,647,105	9,160,595
Net income (less deficit) from trade or business	**32,351**	**2,376,863**	**-1,782,188**	***271,277**	**44,116,721**	**41,160,285**	**28,706,692**	**6,514,872**
Net income	403,781	9,048,651	1,073,308	*271,277	58,733,621	48,151,438	28,891,649	6,620,637
Deficit	371,429	6,671,788	2,855,497	--	14,616,900	6,991,152	184,957	105,765
Portfolio income (less deficit) distributed directly to partners	**1,223,194**	**15,613,561**	**667,860**	***281,429**	**18,669,739**	**6,741,266**	**391,917**	**3,047,829**
Interest income	518,598	4,892,371	702,576	*42,080	4,576,658	1,325,153	250,146	119,853
Dividend income	254,319	993,811	25,977	*6	2,093,878	140,076	17,562	18,761
Royalty income	96,142	137,552	*745	*97,967	864,290	127,845	674	*3,675
Net short-term capital gain (less deficit)	-81,186	1,050,810	-30,374	--	-851,654	-44,056	67,370	-21,514
Net long-term capital gain (less deficit)	389,591	8,254,117	-46,225	*139,855	11,935,409	5,166,502	54,776	2,926,408
Other portfolio income (less deficit)	*45,730	284,900	*15,161	*1,521	51,158	25,747	1,390	*646
Real estate rental income (less deficit)	**3,345,996**	**-105,018**	**315,857**	***2,463**	**267,818**	**137,484**	**20,246**	***-219**
Net income	4,255,096	5,649,309	355,918	*2,463	562,702	153,395	23,734	*1,265
Deficit	909,100	5,754,327	40,061	--	294,883	15,912	3,488	*1,484
Net income (less deficit) from other rental activity	**201,421**	**-26,312**	**-454,868**	***10,764**	**46,260**	**29,137**	***2,327**	***368**
Net income	213,802	62,274	3,340,230	*10,764	56,459	31,061	*2,327	*368
Deficit	*12,381	88,586	3,795,099	--	10,198	*1,924	--	--
Total net income (less deficit) [1]	**4,494,557**	**8,554,167**	**-1,176,741**	***426,078**	**52,016,784**	**42,945,726**	**28,999,036**	**6,657,956**
Net income	5,605,215	18,915,470	4,860,678	*426,078	65,160,179	49,516,987	29,147,400	6,760,327
Deficit	1,110,658	10,361,303	6,037,419	--	13,143,395	6,571,261	148,363	102,371

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							
	Professional, scientific, and technical services--continued							Management of companies (holding companies)
				Other professional, scientific, and technical services				
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Number of partnerships	**9,890**	**4,555**	**25,753**	**49,573**	**25,919**	**5,413**	**18,241**	**16,736**
Number of partners	**24,815**	**9,919**	**72,420**	**206,641**	**93,490**	**12,875**	**100,277**	**183,682**
Total assets	**4,420,099**	**410,711**	**10,594,813**	**49,400,299**	**31,461,377**	**5,575,077**	**12,363,845**	**227,690,643**
Income and deductions from trade or business:								
Total income	**12,057,090**	**1,618,248**	**16,408,772**	**53,154,307**	**27,135,311**	**7,806,595**	**18,212,401**	**15,713,133**
Business receipts	11,759,774	1,611,707	16,190,620	48,167,736	24,613,301	7,671,055	15,883,380	5,974,447
Ordinary income from other partnerships and fiduciaries	*72,417	--	*8,035	871,464	842,283	*4,637	*24,544	6,362,566
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	1,817	*4	*12,099	10,067	2,918	*6,053	1,096	66,916
Other income (net)	223,082	*6,537	198,019	4,105,039	1,676,809	124,850	2,303,380	3,309,204
Total deductions	**11,432,222**	**1,494,542**	**14,815,846**	**49,557,087**	**24,033,117**	**7,140,930**	**18,383,040**	**14,118,252**
Cost of sales and operations	6,250,060	864,975	2,004,897	13,794,031	3,251,812	3,157,008	7,385,211	3,591,122
Inventory, beginning of year	42,501	*27,831	46,961	231,372	*14,560	*15,391	201,420	202,026
Purchases	487,259	523,227	1,130,591	4,861,772	788,539	1,614,207	2,459,026	3,023,226
Cost of labor	1,210,019	*65,708	393,845	1,927,983	807,324	72,631	1,048,029	61,945
Additional inventory costs (section 263A)	*47,399	*1,231	*3,036	*210,104	--	*108,368	*101,736	*11,557
Other costs	4,493,989	303,035	496,728	7,078,767	1,669,106	1,583,655	3,826,005	635,779
Less: Inventory, end of year	58,908	56,057	66,265	517,925	27,717	237,244	252,964	343,410
Salaries and wages	1,722,180	212,842	3,071,222	11,767,964	7,332,821	1,253,044	3,182,098	982,582
Guaranteed payments to partners	660,481	48,295	351,596	1,610,857	1,112,793	180,405	317,659	374,682
Rent paid	265,718	46,579	419,556	1,268,172	713,573	183,449	371,151	135,263
Interest paid	71,175	10,827	171,577	586,902	317,430	126,650	142,822	1,883,178
Taxes and licenses	204,961	20,722	215,907	945,332	567,315	111,930	266,087	123,905
Bad debts	9,894	*1,925	19,993	263,499	71,150	96,956	95,393	102,463
Repairs and maintenance	34,543	10,334	78,905	332,230	123,680	19,662	188,888	33,467
Depreciation	108,809	34,544	374,735	985,999	517,312	125,436	343,251	205,200
Depletion	--	--	--	*83	*83	--	--	--
Retirement plans, etc.	40,139	*6,446	33,048	291,588	199,197	12,535	79,856	14,548
Employee benefit programs	104,508	*7,749	85,412	749,521	454,996	64,526	229,998	55,521
Net loss from other partnerships and fiduciaries	*8,235	--	*61,066	440,717	335,581	*576	104,559	4,328,741
Farm net loss	--	--	--	*131	*131	--	--	917
Net loss, noncapital assets	*443	(2)	4,796	69,857	59,812	*6,038	*4,007	*1,461
Other deductions	1,951,075	229,304	7,923,138	16,450,204	8,975,430	1,802,715	5,672,059	2,285,202
Net income (less deficit) from trade or business	**624,869**	**123,706**	**1,592,926**	**3,597,220**	**3,102,194**	**665,665**	**-170,639**	**1,594,880**
Net income	945,549	176,248	3,791,965	7,725,389	4,724,331	961,083	2,039,975	7,991,031
Deficit	320,680	*52,542	2,199,039	4,128,169	1,622,137	295,419	2,210,614	6,396,151
Portfolio income (less deficit) distributed directly to partners	**113,441**	**1,313**	**268,366**	**2,918,399**	**2,303,082**	**103,007**	**512,310**	**11,248,001**
Interest income	62,576	1,147	224,706	666,725	517,123	38,691	110,911	3,105,779
Dividend income	16,285	*4	12,437	75,027	57,574	5,864	11,589	1,949,506
Royalty income	*29,924	*163	12,540	*80,870	*80,848	--	*22	478,038
Net short-term capital gain (less deficit)	*131	--	*-74,388	-15,655	4,010	*-7,689	-11,976	-802,787
Net long-term capital gain (less deficit)	*4,526	--	*93,143	2,087,650	1,619,777	*66,142	401,732	6,492,694
Other portfolio income (less deficit)	--	--	*-72	23,783	*23,750	--	*32	24,772
Real estate rental income (less deficit)	***30**	***2**	***45,801**	**71,623**	**-942**	***756**	***71,809**	**131,224**
Net income	*30	*2	*45,801	82,563	7,243	*923	*74,397	396,438
Deficit	--	--	--	10,940	8,184	168	*2,588	265,214
Net income (less deficit) from other rental activity	***612**	**--**	**26,544**	***-714**	***-1,775**	***74**	***987**	**15,686**
Net income	*612	--	26,544	*1,210	*149	*74	*987	23,961
Deficit	--	--	--	*1,924	*1,924	--	--	*8,274
Total net income (less deficit) [1]	**734,295**	**125,022**	**1,914,883**	**4,514,534**	**3,778,773**	**711,049**	**24,712**	**7,299,884**
Net income	1,041,173	177,499	4,056,311	8,334,278	5,165,079	983,576	2,185,623	12,665,010
Deficit	306,878	*52,477	2,141,428	3,819,744	1,386,306	272,526	2,160,911	5,365,125

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services					Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services	Total	Educational services	Total	Offices of physicians and dentists	Offices of other health practitioners
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships	**37,696**	**36,555**	**1,141**	**49,790**	**5,752**	**44,038**	**16,203**	**11,943**
Number of partners	**89,569**	**86,255**	**3,313**	**265,435**	**15,709**	**249,726**	**132,455**	**35,275**
Total assets	**26,406,615**	**20,834,921**	**5,571,694**	**51,918,918**	**3,137,924**	**48,780,994**	**4,251,928**	**3,316,598**
Income and deductions from trade or business:								
Total income	**41,658,913**	**34,999,267**	**6,659,646**	**80,560,898**	**2,054,032**	**78,506,866**	**26,664,261**	**7,971,411**
Business receipts	40,370,566	33,783,815	6,586,751	75,281,298	2,033,451	73,247,847	22,837,551	7,775,803
Ordinary income from other partnerships and fiduciaries	20,164	19,259	905	282,041	*1,980	280,061	63,116	*98,242
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	47,690	29,701	17,989	145,337	*340	144,996	*2,924	*793
Other income (net)	1,220,493	1,166,492	54,001	4,852,222	18,261	4,833,961	3,760,670	96,574
Total deductions	**40,297,357**	**33,784,905**	**6,512,453**	**71,133,335**	**1,994,184**	**69,139,151**	**20,070,297**	**6,559,520**
Cost of sales and operations	17,787,841	14,907,554	2,880,286	5,193,242	409,819	4,783,423	1,047,638	745,988
Inventory, beginning of year	164,867	125,182	*39,685	101,788	*11,824	89,964	*7,055	31,570
Purchases	5,437,309	4,210,469	1,226,840	1,216,240	*193,056	1,023,184	158,365	231,247
Cost of labor	4,898,436	4,761,169	137,267	943,263	*20,752	922,511	174,619	61,211
Additional inventory costs (section 263A)	*48,349	*22,665	*25,684	*84,575	*20,877	*63,698	*24,982	*38,716
Other costs	7,032,917	5,847,489	1,185,429	2,946,930	182,915	2,764,015	692,262	394,014
Less: Inventory, end of year	164,413	128,452	35,961	121,364	*19,605	101,759	9,645	32,581
Salaries and wages	9,515,633	8,028,302	1,487,331	17,114,018	505,558	16,608,460	5,747,556	1,018,322
Guaranteed payments to partners	275,008	268,363	*6,645	3,787,716	69,873	3,717,843	2,623,930	387,657
Rent paid	687,124	584,996	102,127	2,909,220	100,452	2,808,768	832,239	251,849
Interest paid	492,062	324,978	167,085	1,950,180	38,920	1,911,260	107,231	87,424
Taxes and licenses	626,523	553,143	73,380	1,925,747	53,108	1,872,638	420,511	120,948
Bad debts	119,975	107,765	12,210	2,828,769	*7,202	2,821,567	131,373	402,793
Repairs and maintenance	299,847	169,053	130,794	805,759	12,289	793,470	141,886	66,339
Depreciation	672,970	455,369	217,601	2,320,742	54,452	2,266,291	252,752	156,695
Depletion	--	--	--	*47	--	*47	--	*47
Retirement plans, etc	62,722	54,711	8,011	255,408	*5,467	249,941	175,095	11,459
Employee benefit programs	326,836	241,814	85,022	1,233,413	*16,427	1,216,986	397,525	65,780
Net loss from other partnerships and fiduciaries	91,804	89,779	*2,025	451,784	8,360	443,424	66,373	*6,427
Farm net loss	*13,169	*13,169	--	*2,960	*2,960	--	--	--
Net loss, noncapital assets	6,730	5,007	*1,723	104,813	--	104,813	*1,939	*4,555
Other deductions	9,319,116	7,980,903	1,338,213	30,249,517	709,296	29,540,222	8,124,249	3,233,238
Net income (less deficit) from trade or business	**1,361,556**	**1,214,363**	**147,193**	**9,427,563**	**59,848**	**9,367,715**	**6,593,964**	**1,411,891**
Net income	2,591,152	2,155,913	435,240	12,472,713	234,104	12,238,609	6,885,461	1,521,282
Deficit	1,229,596	941,550	288,046	3,045,150	174,255	2,870,894	291,497	109,392
Portfolio income (less deficit) distributed directly to partners	**680,472**	**632,765**	**47,707**	**521,099**	**8,238**	**512,861**	**56,756**	**-41,275**
Interest income	145,726	116,181	29,545	352,560	7,034	345,526	50,860	21,366
Dividend income	4,297	4,297	--	11,330	*2,534	8,796	2,818	*26
Royalty income	*258,408	*258,408	--	--	--	--	--	--
Net short-term capital gain (less deficit)	-4,811	-4,833	*22	-1,776	-1,324	-451	*35	*77
Net long-term capital gain (less deficit)	276,213	258,073	*18,140	153,772	--	153,772	2,946	*-62,903
Other portfolio income (less deficit)	*640	*640	--	*5,213	-5	*5,218	*97	*158
Real estate rental income (less deficit)	**-889**	**-1,037**	***148**	**-1,910**	***3,511**	**-5,420**	**1,093**	***617**
Net income	12,869	12,709	159	64,435	*3,511	60,925	*3,360	*617
Deficit	*13,758	*13,746	*11	66,345	--	66,345	*2,268	--
Net income (less deficit) from other rental activity	***1,437**	***739**	***698**	**39,153**	***2,224**	**36,929**	***1,979**	***8,585**
Net income	*1,437	*739	*698	39,153	*2,224	36,929	*1,979	*8,585
Deficit	--	--	--	--	--	--	--	--
Total net income (less deficit) [1]	**1,771,173**	**1,593,589**	**177,584**	**9,833,909**	**75,145**	**9,758,764**	**6,650,810**	**1,442,643**
Net income	2,978,182	2,514,098	464,085	12,817,415	241,673	12,575,743	6,938,316	1,550,603
Deficit	1,207,009	920,509	286,500	2,983,507	166,528	2,816,979	287,506	107,960

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accommodation, and food services
	Health care and social assistance--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships	**3,336**	**1,583**	**980**	**1,114**	**346**	**4,454**	**4,079**	**97,168**
Number of partners	**19,944**	**7,875**	**2,598**	**5,517**	**4,065**	**32,618**	**9,378**	**527,590**
Total assets	**5,410,868**	**2,157,559**	**894,812**	**955,999**	**12,620,042**	**18,984,233**	**188,956**	**172,531,531**
Income and deductions from trade or business:								
Total income	**8,279,343**	**3,700,165**	**971,892**	**1,262,370**	**13,109,758**	**15,446,198**	**1,101,468**	**134,772,240**
Business receipts	8,048,576	3,389,895	898,137	1,253,472	12,798,093	15,145,068	1,101,252	127,535,155
Ordinary income from other partnerships and fiduciaries	*48,190	*9,048	*40,214	*1,767	11,155	*8,329	--	1,531,937
Farm net profit	--	--	--	--	--	--	--	*757
Net gain, noncapital assets	15,496	*469	*99	--	89,860	35,281	*75	364,573
Other income (net)	167,080	300,753	*33,442	7,131	210,650	257,520	*141	5,339,817
Total deductions	**7,580,792**	**3,224,436**	**968,556**	**1,229,172**	**12,352,101**	**16,142,909**	**1,011,367**	**134,531,537**
Cost of sales and operations	586,034	*331,758	*62,842	*208,148	701,337	1,061,681	*37,998	42,064,309
Inventory, beginning of year	14,710	*14,839	*4,385	*7,802	*4,387	5,215	--	1,466,652
Purchases	226,743	*112,309	*44,893	*63,484	*31,177	154,966	--	17,342,855
Cost of labor	*97,075	*96,074	*4,474	*32,589	28,440	428,029	--	4,372,149
Additional inventory costs (section 263A)	--	--	--	--	--	--	--	207,890
Other costs	257,571	*124,344	*15,598	*121,883	641,988	478,358	*37,998	20,109,105
Less: Inventory, end of year	10,064	*15,808	*6,508	*17,611	*4,654	4,888	--	1,567,448
Salaries and wages	1,173,879	662,600	320,838	286,348	1,484,507	5,640,423	273,986	24,226,424
Guaranteed payments to partners	76,626	*104,013	*6,936	*15,124	465,190	29,663	*8,704	709,752
Rent paid	291,832	134,398	31,106	86,532	281,724	825,912	73,176	5,116,224
Interest paid	150,126	79,727	38,484	23,156	299,532	1,117,459	8,121	8,202,762
Taxes and licenses	117,211	57,219	28,014	27,726	254,500	819,345	27,163	5,733,790
Bad debts	891,183	74,546	*6,584	*46,637	1,142,854	125,323	*275	152,992
Repairs and maintenance	96,501	69,823	4,214	20,718	220,211	162,370	11,407	2,216,752
Depreciation	308,470	172,834	29,095	44,662	658,606	627,298	15,878	7,309,050
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc.	15,844	12,452	*948	*2,078	8,848	22,127	*1,090	122,935
Employee benefit programs	100,449	73,498	*15,262	55,000	173,863	333,368	*2,240	1,052,483
Net loss from other partnerships and fiduciaries	*1,267	*39,739	*5,414	*2,879	*4,924	316,400	--	744,576
Farm net loss	--	--	--	--	--	--	--	*6,015
Net loss, noncapital assets	*620	*234	--	*74	*93,181	*4,210	--	175,659
Other deductions	3,770,749	1,411,595	418,817	410,089	6,562,824	5,057,330	551,330	36,697,812
Net income (less deficit) from trade or business	**698,550**	**475,730**	**3,335**	**33,198**	**757,657**	**-696,711**	**90,101**	**240,703**
Net income	1,018,258	650,193	75,578	211,888	1,100,605	660,376	114,968	10,525,501
Deficit	319,708	174,463	*72,242	178,690	342,948	1,357,087	*24,867	10,284,798
Portfolio income (less deficit) distributed directly to partners	**195,056**	**13,078**	**4,955**	**10,319**	**119,122**	**150,171**	***4,680**	**1,699,315**
Interest income	34,399	13,078	4,955	8,826	118,085	90,949	*3,008	841,850
Dividend income	*326	--	--	--	192	*4,272	*1,162	58,455
Royalty income	--	--	--	--	--	--	--	65,780
Net short-term capital gain (less deficit)	*-213	--	--	--	*-868	*-184	701	2,356
Net long-term capital gain (less deficit)	*160,545	--	--	*1,493	1,713	*50,170	-192	682,381
Other portfolio income (less deficit)	--	--	--	--	--	*4,963	--	48,493
Real estate rental income (less deficit)	***2,187**	***257**	***-3,782**	***136**	**-5,568**	**-359**	**--**	**261,573**
Net income	*4,574	*257	--	*136	13,670	38,312	--	389,969
Deficit	*2,386	--	*3,782	--	19,237	38,672	--	128,397
Net income (less deficit) from other rental activity	***2,910**	**316**	**--**	**--**	**22,962**	***177**	**--**	**587**
Net income	*2,910	316	--	--	22,962	*177	--	17,923
Deficit	--	--	--	--	--	--	--	*17,336
Total net income (less deficit) [1]	**738,372**	**489,381**	**4,508**	**42,160**	**893,328**	**-596,710**	**94,272**	**1,517,441**
Net income	1,051,825	662,441	80,150	215,915	1,223,023	734,331	119,138	11,527,781
Deficit	313,453	173,061	*75,643	*173,755	329,695	1,331,041	*24,867	10,010,340

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accom-modation	Food service and drinking places	Total
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships	**35,091**	**21,512**	***26**	**13,553**	**62,076**	**22,443**	**39,633**	**61,643**
Number of partners	**219,389**	**94,218**	***75**	**125,095**	**308,201**	**156,454**	**151,747**	**170,285**
Total assets	**55,234,450**	**20,448,527**	***58,528**	**34,727,395**	**117,297,081**	**97,750,415**	**19,546,666**	**11,355,597**
Income and deductions from trade or business:								
Total income	**42,918,357**	**14,770,146**	***122,198**	**28,026,013**	**91,853,884**	**50,255,486**	**41,598,398**	**15,307,566**
Business receipts	38,443,515	11,560,065	*122,198	26,761,253	89,091,640	48,312,004	40,779,636	15,045,733
Ordinary income from other partnerships and fiduciaries	718,004	312,431	--	405,573	813,934	782,163	31,771	*18,890
Farm net profit	*725	--	--	*725	32	32	--	*7,958
Net gain, noncapital assets	125,570	64,124	--	61,446	239,004	199,401	39,603	39,818
Other income (net)	3,630,543	2,833,526	--	797,017	1,709,274	961,886	747,389	195,166
Total deductions	**43,752,845**	**15,923,543**	***114,752**	**27,714,550**	**90,778,692**	**48,805,623**	**41,973,069**	**14,701,586**
Cost of sales and operations	15,403,457	1,832,200	*54,346	13,516,911	26,660,852	10,066,585	16,594,267	6,138,922
Inventory, beginning of year	404,680	31,422	*18,286	354,972	1,061,972	551,606	510,367	421,667
Purchases	1,412,576	214,411	*36,998	1,161,166	15,930,280	2,931,799	12,998,481	3,640,122
Cost of labor	442,167	*264,957	*8,589	168,622	3,929,982	1,490,797	2,439,185	918,397
Additional inventory costs (section 263A)	6,346	*837	--	5,510	201,543	73,040	128,503	16,282
Other costs	13,613,266	1,350,876	*22,404	12,239,986	6,495,839	5,492,770	1,003,069	1,706,455
Less: Inventory, end of year	478,052	30,888	*31,930	415,234	1,089,397	541,326	548,071	564,001
Salaries and wages	8,292,123	5,435,989	*11,283	2,844,850	15,934,301	8,089,617	7,844,684	2,275,641
Guaranteed payments to partners	232,977	138,689	--	94,288	476,776	152,178	324,598	305,068
Rent paid	973,763	378,609	*8,050	587,104	4,142,461	1,651,418	2,491,043	1,111,566
Interest paid	1,950,196	551,802	*1,774	1,396,619	6,252,566	5,465,714	786,853	402,707
Taxes and licenses	1,959,570	303,168	*3,371	1,653,031	3,774,219	2,458,961	1,315,258	373,465
Bad debts	74,290	13,585	--	60,705	78,702	59,584	19,118	18,357
Repairs and maintenance	427,977	74,725	*1,827	351,425	1,788,776	1,104,041	684,735	223,632
Depreciation	2,052,472	391,060	*1,512	1,659,900	5,256,578	3,970,333	1,286,245	604,827
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc	77,388	61,048	--	16,340	45,547	33,363	12,184	11,492
Employee benefit programs	341,652	171,802	--	169,850	710,830	536,400	174,431	92,679
Net loss from other partnerships and fiduciaries	358,293	237,106	--	121,186	386,284	284,898	101,386	*11,561
Farm net loss	--	--	--	--	*6,015	*6,015	--	*1,028
Net loss, noncapital assets	101,913	*11,624	--	90,289	73,747	23,733	50,013	*2,636
Other deductions	11,506,775	6,322,136	*32,590	5,152,050	25,191,037	14,902,782	10,288,255	3,128,005
Net income (less deficit) from trade or business	**-834,489**	**-1,153,397**	***7,445**	**311,463**	**1,075,192**	**1,449,863**	**-374,671**	**605,981**
Net income	3,725,225	1,342,912	*7,445	2,374,868	6,800,276	4,404,823	2,395,453	1,362,427
Deficit	4,559,713	2,496,309	--	2,063,404	5,725,084	2,954,960	2,770,124	756,446
Portfolio income (less deficit) distributed directly to partners	**858,225**	**566,000**	**--**	**292,226**	**841,090**	**630,286**	**210,804**	**223,522**
Interest income	300,744	156,802	--	143,942	541,106	460,824	80,282	131,961
Dividend income	26,698	9,062	--	17,636	31,758	28,697	3,061	26,960
Royalty income	64,738	52,269	--	*12,469	*1,042	*1,042	--	--
Net short-term capital gain (less deficit)	4,482	5,338	--	*-856	-2,126	-2,507	381	*110
Net long-term capital gain (less deficit)	413,225	294,190	--	119,035	269,156	142,115	127,041	64,491
Other portfolio income (less deficit)	48,339	48,339	--	--	*155	*116	*39	--
Real estate rental income (less deficit)	**82,888**	**28,453**	**--**	**54,436**	**178,684**	**190,155**	**-11,471**	**55,900**
Net income	86,736	29,352	--	57,384	303,233	292,186	11,047	59,185
Deficit	*3,848	*899	--	*2,949	124,549	102,031	*22,518	*3,285
Net income (less deficit) from other rental activity	***8,388**	**-344**	**--**	***8,732**	**-7,801**	***4,058**	***-11,859**	***3,631**
Net income	*10,880	--	--	*10,880	7,043	*4,058	*2,985	*4,567
Deficit	*2,492	344	--	*2,149	*14,844	--	*14,844	*937
Total net income (less deficit) [1]	**-302,694**	**-858,817**	***7,445**	**548,677**	**1,820,136**	**2,134,754**	**-314,618**	**824,433**
Net income	4,028,424	1,485,254	*7,445	2,535,725	7,499,357	5,033,553	2,465,804	1,556,234
Deficit	4,331,118	2,344,071	--	1,987,047	5,679,221	2,898,799	2,780,422	731,801

Footnotes at end of table.

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Other services--continued					
	Repair and maintenance					
	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Nature of business not allocable
	(129)	(130)	(131)	(132)	(133)	(134)
Number of partnerships	**30,412**	**20,843**	**9,570**	**30,757**	***473**	**2,991**
Number of partners	**71,974**	**52,286**	**19,688**	**92,432**	***5,880**	**16,528**
Total assets	**3,977,662**	**2,748,412**	**1,229,250**	**6,923,138**	***454,797**	**510,966**
Income and deductions from trade or business:						
Total income	**9,368,100**	**6,580,449**	**2,787,651**	**5,907,252**	***32,214**	***276,759**
Business receipts	9,287,398	6,510,743	2,776,655	5,726,133	*32,202	*276,756
Ordinary income from other partnerships and fiduciaries	*2,225	*2,225	--	*16,664	--	--
Farm net profit	--	--	--	*7,958	--	--
Net gain, noncapital assets	18,322	15,755	*2,567	*21,496	--	--
Other income (net)	60,155	51,726	8,430	135,000	*11	*3
Total deductions	**8,899,220**	**6,250,984**	**2,648,236**	**5,776,357**	***26,008**	**290,507**
Cost of sales and operations	4,618,386	3,059,519	1,558,867	1,517,898	*2,637	*89,350
Inventory, beginning of year	284,131	148,092	136,039	136,991	*546	*25,868
Purchases	2,991,227	2,263,777	727,450	646,378	*2,517	*67,414
Cost of labor	748,779	486,671	262,108	169,618	--	*8,042
Additional inventory costs (section 263A)	*9,582	*7,671	*1,911	*6,700	--	--
Other costs	991,643	404,376	587,267	714,812	--	*7,381
Less: Inventory, end of year	406,976	251,069	155,906	156,600	*425	*19,355
Salaries and wages	1,172,407	856,674	315,733	1,102,484	*750	*97,404
Guaranteed payments to partners	213,450	128,739	*84,711	91,618	--	--
Rent paid	424,720	361,575	63,145	682,815	*4,031	*2,847
Interest paid	206,381	156,405	49,975	196,326	--	*831
Taxes and licenses	219,236	177,627	41,609	153,422	*807	*12,468
Bad debts	13,480	9,522	3,958	4,877	--	*823
Repairs and maintenance	113,320	80,817	32,502	108,174	*2,138	*67
Depreciation	326,968	272,453	54,515	277,161	*697	*19,505
Depletion	--	--	--	--	--	--
Retirement plans, etc	6,551	*2,523	*4,027	4,941	--	*180
Employee benefit programs	55,326	38,082	17,244	37,353	--	*1,797
Net loss from other partnerships and fiduciaries	*5,626	*4,864	*762	*5,934	--	--
Farm net loss	*1,028	*1,028	--	--	--	--
Net loss, noncapital assets	*2,625	*1,957	*668	*11	--	--
Other deductions	1,519,716	1,099,196	420,520	1,593,342	*14,948	65,235
Net income (less deficit) from trade or business	**468,880**	**329,465**	**139,415**	**130,895**	***6,205**	**-13,748**
Net income	797,875	562,955	234,920	557,772	*6,779	*9,741
Deficit	328,995	233,490	95,505	426,877	*574	*23,489
Portfolio income (less deficit) distributed directly to partners	**42,516**	**38,172**	**4,344**	**161,102**	***19,904**	***70,767**
Interest income	12,257	7,811	4,445	119,665	*40	*9,454
Dividend income	*669	*453	*216	6,427	*19,865	*18
Royalty income	--	--	--	--	--	--
Net short-term capital gain (less deficit)	*156	*156	--	*-46	--	*30
Net long-term capital gain (less deficit)	*29,434	*29,751	*-317	*35,057	--	*61,265
Other portfolio income (less deficit)	--	--	--	--	--	--
Real estate rental income (less deficit)	**10,294**	***9,969**	***324**	**46,830**	***-1,223**	**--**
Net income	10,387	*10,063	*324	*48,798	--	--
Deficit	*93	*93	--	*1,968	*1,223	--
Net income (less deficit) from other rental activity	***-414**	***-937**	***522**	***4,045**	**--**	**--**
Net income	*522	--	*522	*4,045	--	--
Deficit	*937	*937	--	--	--	--
Total net income (less deficit) [1]	**491,685**	**346,763**	**144,923**	**307,861**	***24,886**	**-4,276**
Net income	814,966	576,069	238,897	714,584	*26,683	*18,979
Deficit	323,281	229,306	93,975	406,723	*1,797	*23,255

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

[1] Total net income (less deficit) is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

[2] Less than $500.

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

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	**1,261,420**	**83,416**	**65,374**	**34,707**	**21,396**	**2,900**	**1,510**	**4,860**
Number of partners	**9,142,122**	**570,149**	**206,525**	**119,943**	**58,014**	**13,262**	**4,352**	**10,954**
Total assets	**4,776,464,136**	**193,308,978**	**34,712,710**	**16,468,301**	**9,348,531**	**6,246,956**	**945,000**	**1,703,921**
Income and deductions from trade or business:								
Total income	**1,585,216,902**	**123,496,513**	**14,153,468**	**3,600,459**	**3,722,223**	**1,472,136**	**1,164,569**	**4,194,082**
Business receipts	1,452,539,136	114,948,938	10,933,696	1,780,883	2,464,690	1,424,128	1,129,300	4,134,696
Ordinary income from other partnerships and fiduciaries	33,555,096	2,536,944	101,102	*14,053	*80,604	2,251	--	*4,194
Farm net profit	2,674,736	2,610,785	2,610,524	1,693,510	900,910	*1,426	--	*14,678
Net gain, noncapital assets	5,845,536	946,290	265,386	26,199	229,164	*4,492	*4,389	1,143
Other income (net)	90,602,398	2,453,556	242,760	85,814	46,856	39,839	*30,880	39,371
Total deductions	**1,349,787,725**	**96,415,919**	**10,552,637**	**1,866,257**	**2,632,971**	**1,240,415**	**978,788**	**3,834,205**
Cost of sales and operations	784,466,166	61,121,708	6,870,953	1,029,582	2,018,840	614,991	543,815	2,663,725
Inventory, beginning of year	73,719,303	1,877,015	534,121	184,489	179,498	*24,311	*8,777	137,046
Purchases	488,710,129	46,144,776	5,030,742	598,713	1,569,125	*240,748	*364,531	2,257,624
Cost of labor	29,927,620	1,429,410	313,541	*106,446	39,945	*37,764	*46,041	83,344
Additional inventory costs (section 263A)	5,786,913	617,706	8,033	296	*790	--	*1,850	*5,097
Other costs	266,307,978	13,149,349	1,561,735	289,727	422,235	286,608	192,197	370,968
Less: Inventory, end of year	82,511,154	2,231,463	630,739	150,089	192,753	*27,961	*69,582	190,355
Salaries and wages	140,661,483	1,543,436	533,153	136,894	78,464	85,247	*22,436	210,112
Guaranteed payments to partners	18,335,968	407,159	311,512	125,016	107,232	*30,375	*8,461	40,428
Rent paid	24,134,269	791,110	103,000	23,314	7,145	13,458	12,695	46,387
Interest paid	60,943,280	3,471,648	161,089	36,067	31,986	12,245	41,534	39,257
Taxes and licenses	22,778,873	1,339,919	122,327	32,554	8,858	37,564	8,186	35,165
Bad debts	6,020,710	70,584	8,677	*2,980	*1,629	67	*2,039	1,962
Repairs and maintenance	7,285,694	595,984	152,079	29,255	11,916	29,041	37,042	44,825
Depreciation	30,737,868	3,318,088	247,478	48,729	31,230	62,057	*36,974	68,487
Depletion	307,656	280,195	--	--	--	--	--	--
Retirement plans, etc.	3,735,030	49,761	14,597	7,396	*1,614	*3,932	--	1,654
Employee benefit programs	7,684,640	165,459	22,137	7,264	5,007	*4,341	1,076	4,449
Net loss from other partnerships and fiduciaries	2,332,182	152,073	31,842	*12,899	*7,802	*1,390	*8,355	*1,396
Farm net loss	206,331	163,167	159,211	56,230	102,981	--	--	--
Net loss, noncapital assets	321,728	21,034	*8,083	--	*8,030	--	--	*52
Other deductions	239,835,847	22,924,594	1,806,500	318,076	210,238	345,706	256,175	676,305
Net income (less deficit) from trade or business	**235,429,177**	**27,080,594**	**3,600,831**	**1,734,201**	**1,089,252**	**231,720**	**185,780**	**359,877**
Net income	240,210,221	27,527,193	3,723,862	1,800,126	1,132,890	239,515	185,780	365,550
Deficit	4,781,044	446,599	123,030	65,925	43,638	*7,795	--	*5,673
Portfolio income (less deficit) distributed directly to partners	**247,427,024**	**4,084,564**	**1,108,397**	**472,454**	**303,659**	**194,194**	**3,245**	**134,844**
Interest income	74,264,087	1,309,769	373,767	143,639	108,757	106,542	*2,698	12,131
Dividend income	20,140,748	272,637	46,857	28,185	13,664	*2,190	*547	*2,271
Royalty income	5,475,753	1,686,056	94,635	*11,150	*32,398	*45,862	--	*5,225
Net short-term capital gain (less deficit)	9,969,629	-36,231	-15,279	-11,776	*-1,976	*177	--	*-1,704
Net long-term capital gain (less deficit)	131,499,245	838,570	605,125	300,581	148,198	*39,424	--	*116,922
Other portfolio income (less deficit)	6,077,563	13,763	*3,293	*674	*2,618	--	--	--
Real estate rental income (less deficit)	**64,399,067**	**448,400**	**392,349**	**229,094**	**126,867**	***23,165**	**--**	***13,224**
Net income	65,817,913	465,047	399,987	234,012	129,304	*23,381	--	*13,290
Deficit	1,418,845	16,647	*7,637	*4,917	*2,438	*216	--	66
Net income (less deficit) from other rental activity	**4,186,392**	**225,728**	**155,953**	**149,368**	***3,347**	***492**	***2,745**	**--**
Net income	4,319,804	228,630	158,746	152,148	*3,361	*492	*2,745	--
Deficit	133,412	*2,902	*2,793	*2,780	*14	--	--	--
Total net income [1]	**409,972,787**	**31,036,948**	**4,667,685**	**2,296,313**	**1,376,903**	**409,970**	**191,771**	**392,728**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Mining						Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Utilities	Total	Total	Building, developing, and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships	**16,710**	**14,330**	**1,715**	**664**	**1,332**	**93,804**	**74,556**	**37,777**
Number of partners	**356,505**	**328,958**	**24,304**	**3,242**	**7,119**	**355,519**	**258,918**	**172,454**
Total assets	**86,546,062**	**73,335,182**	**12,139,472**	**1,071,408**	**72,050,206**	**287,641,305**	**75,688,802**	**63,623,395**
Income and deductions from trade or business:								
Total income	**52,582,281**	**43,395,410**	**7,830,311**	**1,356,561**	**56,760,764**	**424,499,015**	**119,330,791**	**86,184,013**
Business receipts	48,931,611	40,415,913	7,212,403	1,303,295	55,083,631	412,021,483	116,751,648	83,942,774
Ordinary income from other partnerships and fiduciaries	1,329,059	1,173,984	*155,075	--	1,106,784	4,164,460	1,476,436	1,430,488
Farm net profit	*261	*256	*5	--	--	*2,409	*655	*655
Net gain, noncapital assets	627,935	610,732	16,929	*275	52,968	668,335	112,096	48,081
Other income (net)	1,693,415	1,194,525	445,899	52,991	517,382	7,642,327	989,955	762,015
Total deductions	**34,547,978**	**27,080,434**	**6,355,143**	**1,112,401**	**51,315,304**	**386,844,395**	**106,143,423**	**76,491,683**
Cost of sales and operations	21,693,499	16,345,527	4,563,645	784,327	32,557,256	310,357,626	88,278,660	65,009,534
Inventory, beginning of year	876,247	514,206	353,438	*8,602	466,647	34,260,297	15,687,009	15,395,367
Purchases	13,582,424	12,066,491	1,020,407	495,526	27,531,610	143,372,808	26,968,923	21,277,197
Cost of labor	999,820	223,846	669,484	*106,490	116,050	14,899,836	4,541,310	1,630,949
Additional inventory costs (section 263A)	588,960	*450,655	138,306	--	*20,714	3,434,801	2,525,253	2,225,119
Other costs	6,830,873	3,885,336	2,756,712	*188,824	4,756,741	152,132,553	54,022,257	39,782,030
Less: Inventory, end of year	1,187,522	797,705	374,702	*15,115	413,202	38,519,912	16,174,763	15,729,805
Salaries and wages	555,935	340,367	122,476	93,092	454,347	16,019,636	3,143,607	1,650,213
Guaranteed payments to partners	88,625	55,122	*32,099	*1,404	7,023	1,127,524	760,337	352,569
Rent paid	159,290	64,252	87,081	7,957	528,820	2,195,053	334,358	154,329
Interest paid	1,566,940	1,416,883	143,048	7,010	1,743,619	4,344,513	1,064,785	882,401
Taxes and licenses	897,860	776,622	107,640	13,598	319,732	6,554,272	576,637	284,996
Bad debts	8,074	4,726	2,616	*732	53,833	355,114	39,117	9,987
Repairs and maintenance	208,009	87,474	103,885	16,650	235,896	1,612,876	250,251	103,785
Depreciation	2,054,575	1,743,125	270,742	40,708	1,016,035	5,046,354	681,104	242,332
Depletion	248,572	6,428	242,144	--	*31,622	25,769	*282	*105
Retirement plans, etc	21,999	5,757	12,957	*3,285	13,165	555,870	69,746	31,065
Employee benefit programs	106,613	47,186	58,529	*898	36,709	1,448,858	163,369	64,908
Net loss from other partnerships and fiduciaries	119,180	116,851	*1,740	589	*1,051	90,270	17,953	11,360
Farm net loss	*3,957	*3,954	*3	--	--	*7,503	*4,130	*4,130
Net loss, noncapital assets	12,900	11,839	*1,061	--	*52	17,754	2,377	1,297
Other deductions	6,801,948	6,054,320	605,476	142,152	14,316,146	37,085,404	10,756,711	7,688,670
Net income (less deficit) from trade or business	**18,034,303**	**16,314,976**	**1,475,167**	**244,159**	**5,445,460**	**37,654,620**	**13,187,368**	**9,692,331**
Net income	18,216,095	16,494,739	1,476,346	245,010	5,587,237	37,810,543	13,227,841	9,722,266
Deficit	181,792	179,762	*1,179	*851	141,777	155,923	40,472	29,935
Portfolio income (less deficit) distributed directly to partners	**2,309,448**	**2,197,860**	**100,644**	**10,944**	**666,719**	**3,895,230**	**1,397,975**	**1,192,113**
Interest income	627,289	590,500	34,179	2,610	308,713	2,127,629	580,856	464,181
Dividend income	86,089	81,444	*4,645	--	139,691	592,976	34,393	21,592
Royalty income	1,591,421	1,522,032	*62,976	*6,414	--	152,688	*6,340	*6,247
Net short-term capital gain (less deficit)	-31,116	-31,492	--	375	*10,165	72,766	8,886	7,875
Net long-term capital gain (less deficit)	25,347	26,503	*-1,156	--	208,098	936,910	763,017	689,120
Other portfolio income (less deficit)	10,418	8,873	--	*1,545	53	12,261	4,482	3,098
Real estate rental income (less deficit)	**54,736**	**48,531**	***6,205**	**--**	***1,314**	**265,544**	**208,164**	**207,119**
Net income	63,630	57,414	*6,215	--	*1,431	302,938	238,617	236,610
Deficit	8,894	8,883	*11	--	117	37,395	30,452	29,490
Net income (less deficit) from other rental activity	**69,487**	**9,396**	***3,242**	***56,850**	***288**	**176,189**	**12,865**	**3,516**
Net income	69,596	9,504	*3,242	*56,850	*288	179,561	13,342	3,994
Deficit	*109	*109	--	--	--	*3,372	*478	*478
Total net income [1]	**20,473,744**	**18,575,752**	**1,586,414**	**311,578**	**5,895,519**	**40,981,907**	**14,034,469**	**10,398,084**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
		Special trade contractors						
	Heavy construction	Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors	Total	Food manufacturing
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of partnerships	**2,486**	**34,293**	**4,802**	**3,179**	**3,395**	**22,918**	**19,248**	**1,006**
Number of partners	**6,009**	**80,455**	**10,110**	**8,137**	**7,692**	**54,516**	**96,601**	**8,740**
Total assets	**5,792,561**	**6,272,847**	**1,101,072**	**127,485**	**410,194**	**4,634,095**	**211,952,503**	**14,402,732**
Income and deductions from trade or business:								
Total income	**15,046,498**	**18,100,280**	**2,721,960**	**910,322**	**1,838,956**	**12,629,043**	**305,168,224**	**25,458,582**
Business receipts	14,913,233	17,895,642	2,715,757	908,851	1,830,361	12,440,674	295,269,835	25,214,391
Ordinary income from other partnerships and fiduciaries	*12,162	*33,787	--	--	--	*33,787	2,688,024	77,899
Farm net profit	--	--	--	--	--	--	*1,754	*1,665
Net gain, noncapital assets	41,424	22,591	*3,705	--	*262	18,623	556,239	6,820
Other income (net)	79,679	148,261	2,498	*1,471	*8,333	135,959	6,652,372	157,807
Total deductions	**13,902,776**	**15,748,965**	**2,466,186**	**763,269**	**1,568,752**	**10,950,759**	**280,700,973**	**24,336,901**
Cost of sales and operations	12,611,438	10,657,688	1,633,561	523,989	1,074,405	7,425,732	222,078,966	19,703,951
Inventory, beginning of year	101,475	190,166	39,116	*1,213	*8,067	141,771	18,573,288	2,091,631
Purchases	1,357,083	4,334,644	783,725	76,692	352,049	3,122,178	116,403,885	13,116,519
Cost of labor	980,451	1,929,910	332,974	136,039	193,090	1,267,807	10,358,526	1,193,410
Additional inventory costs (section 263A)	*186,058	*114,077	*3,704	--	--	*110,372	909,548	55,737
Other costs	10,015,968	4,224,259	519,610	310,620	554,400	2,839,629	98,110,296	5,892,388
Less: Inventory, end of year	83,329	361,629	45,569	*575	*33,200	282,285	22,345,149	2,645,735
Salaries and wages	290,116	1,203,277	215,736	*48,695	114,566	824,280	12,876,029	991,533
Guaranteed payments to partners	46,199	361,568	56,716	*61,562	62,372	180,919	367,187	31,490
Rent paid	42,575	137,455	25,334	*3,857	12,725	95,538	1,860,695	171,708
Interest paid	46,955	135,430	30,165	3,412	5,918	95,935	3,279,727	361,415
Taxes and licenses	63,943	227,698	38,152	16,566	20,568	152,412	5,977,636	144,240
Bad debts	4,074	25,057	4,242	*769	*1,049	18,996	315,997	27,971
Repairs and maintenance	39,589	106,878	11,911	*1,396	7,687	85,884	1,362,624	152,912
Depreciation	119,133	319,638	36,303	*12,498	13,711	257,126	4,365,250	298,425
Depletion	--	*177	--	--	--	*177	25,487	*3
Retirement plans, etc.	11,468	27,213	3,003	*490	*1,608	22,112	486,125	32,125
Employee benefit programs	30,010	68,450	13,630	*1,127	4,109	49,584	1,285,489	176,647
Net loss from other partnerships and fiduciaries	*1,246	*5,347	398	--	--	*4,949	72,317	1,836
Farm net loss	--	--	--	--	--	--	*3,373	*215
Net loss, noncapital assets	*61	1,019	*12	--	--	1,007	15,377	2,212
Other deductions	595,969	2,472,071	397,023	88,907	250,033	1,736,109	26,328,693	2,240,221
Net income (less deficit) from trade or business	**1,143,722**	**2,351,316**	**255,774**	**147,053**	**270,204**	**1,678,285**	**24,467,251**	**1,121,680**
Net income	1,152,765	2,352,810	255,774	147,053	270,204	1,679,779	24,582,702	1,129,625
Deficit	9,043	*1,495	--	--	--	*1,495	115,451	*7,945
Portfolio income (less deficit) distributed directly to partners	**114,418**	**91,444**	**29,268**	***148**	**39,867**	**22,161**	**2,497,255**	**47,307**
Interest income	89,918	26,757	6,370	*119	3,858	16,410	1,546,772	35,186
Dividend income	11,509	1,292	*14	*29	*270	*978	558,583	12,004
Royalty income	*2	*91	--	--	--	*91	146,348	1,278
Net short-term capital gain (less deficit)	*-971	*1,982	([2])	--	([2])	*1,983	63,880	*-64
Net long-term capital gain (less deficit)	*12,575	61,322	*22,884	--	*35,740	*2,699	173,893	*-1,096
Other portfolio income (less deficit)	*1,384	--	--	--	--	--	*7,779	--
Real estate rental income (less deficit)	***270**	**774**	***356**	***-317**	***-360**	**1,095**	**57,380**	***2,918**
Net income	*285	*1,722	*412	--	--	*1,310	64,322	*2,918
Deficit	15	*948	*56	*317	*360	*215	*6,942	--
Net income (less deficit) from other rental activity	***4,778**	***4,570**	**--**	**--**	**--**	***4,570**	**163,325**	***-67**
Net income	*4,778	*4,570	--	--	--	*4,570	166,219	417
Deficit	--	--	--	--	--	--	*2,894	*484
Total net income [1]	**1,251,584**	**2,384,800**	**262,515**	**146,884**	**273,972**	**1,701,430**	**26,947,438**	**1,172,999**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships	**204**	**408**	**574**	***12**	**741**	**104**	**2,323**	**131**
Number of partners	**700**	**1,229**	**1,452**	***40**	**2,626**	**357**	**6,162**	**1,012**
Total assets	**15,079,976**	**1,475,433**	**1,407,609**	***659,067**	**1,346,101**	**3,932,491**	**1,674,450**	**37,814,253**
Income and deductions from trade or business:								
Total income	**12,959,887**	**2,188,554**	**3,318,472**	***684,162**	**4,468,892**	**4,184,441**	**2,131,661**	**106,447,339**
Business receipts	12,106,672	2,174,905	3,224,405	*681,471	4,425,534	4,136,534	2,115,242	104,831,779
Ordinary income from other partnerships and fiduciaries	--	*1,437	*78,338	--	*8,431	--	*1,877	*411,179
Farm net profit	*54	--	--	--	*35	--	--	1
Net gain, noncapital assets	26,023	*145	*522	--	7,379	*1,391	*483	412,398
Other income (net)	827,139	12,068	15,207	*2,690	27,513	46,517	14,059	791,981
Total deductions	**11,621,877**	**2,088,779**	**2,971,186**	***681,403**	**4,188,541**	**3,855,843**	**1,871,198**	**102,344,092**
Cost of sales and operations	7,413,877	1,800,515	2,349,101	*606,745	3,491,078	3,028,530	1,159,086	86,324,952
Inventory, beginning of year	804,266	181,495	468,654	*70,150	375,048	224,649	101,349	2,077,037
Purchases	6,875,039	1,416,416	1,640,140	*526,917	2,282,906	1,686,004	675,430	28,821,409
Cost of labor	121,437	237,292	292,511	*36,788	287,062	301,997	219,198	198,038
Additional inventory costs (section 263A)	*27,419	*1,177	32,963	68	6,580	*91,901	*23,388	*269,716
Other costs	425,377	305,631	481,906	*50,391	936,769	1,013,118	219,698	57,120,583
Less: Inventory, end of year	839,661	341,496	567,074	*77,569	397,287	289,139	79,977	2,161,830
Salaries and wages	1,024,542	73,015	173,764	*13,734	225,601	154,869	190,486	1,644,523
Guaranteed payments to partners	*5,139	*3,890	*13,441	1,732	40,802	--	*18,767	*409
Rent paid	187,974	15,010	28,524	*1,122	19,633	17,914	43,682	498,110
Interest paid	168,712	15,410	53,254	*17,731	43,661	168,003	39,674	571,502
Taxes and licenses	102,964	13,236	20,496	*2,762	20,367	33,562	26,623	4,819,383
Bad debts	7,810	2,374	4,114	590	4,460	10,294	*2,168	120,076
Repairs and maintenance	11,341	9,177	3,695	*284	21,286	14,288	19,364	611,698
Depreciation	202,022	20,362	15,841	*3,069	71,491	91,032	29,677	1,452,423
Depletion	--	--	--	--	*1,280	--	--	*950
Retirement plans, etc.	19,784	*1,642	2,054	1,058	4,817	7,597	*4,660	*175,302
Employee benefit programs	114,047	*5,407	7,136	*2,963	11,510	10,213	7,329	229,920
Net loss from other partnerships and fiduciaries	*26,703	*229	227	2,475	--	--	--	14,927
Farm net loss	*3,158	--	--	--	--	--	--	--
Net loss, noncapital assets	--	*39	--	--	*87	559	51	579
Other deductions	2,333,806	128,472	299,539	*27,138	232,468	318,982	329,632	5,879,337
Net income (less deficit) from trade or business	**1,338,010**	**99,776**	**347,286**	***2,759**	**280,350**	**328,598**	**260,464**	**4,103,246**
Net income	1,338,183	99,938	347,336	*10,175	280,390	328,598	263,550	4,110,052
Deficit	*174	*163	50	*7,416	*40	--	3,086	*6,806
Portfolio income (less deficit) distributed directly to partners	**102,576**	**5,222**	**5,572**	***17,589**	**15,813**	**17,545**	**48,391**	**161,521**
Interest income	66,562	4,126	2,820	*17,349	8,266	15,933	47,410	103,804
Dividend income	*35,530	*61	*45	*239	*469	*1,055	*365	*54,769
Royalty income	--	--	*2,587	--	--	394	*616	--
Net short-term capital gain (less deficit)	--	*-72	*13	--	*476	*57	--	4,230
Net long-term capital gain (less deficit)	483	*1,107	*108	--	*6,602	*107	--	-1,282
Other portfolio income (less deficit)	--	--	--	--	--	--	--	--
Real estate rental income (less deficit)	***7,752**	***49**	**-12**	**--**	***-285**	**71**	***766**	***-5,100**
Net income	*7,752	*49	--	--	*73	71	*766	*1,255
Deficit	--	--	12	--	*358	--	--	6,355
Net income (less deficit) from other rental activity	**98,614**	**--**	**--**	**--**	**25**	**706**	***93**	**63**
Net income	98,614	--	--	--	25	706	*93	63
Deficit	--	--	--	--	--	--	--	--
Total net income [1]	**1,546,468**	**104,011**	**352,726**	***20,348**	**288,825**	**346,757**	**309,713**	**4,256,783**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of partnerships	**1,086**	**954**	**1,681**	**145**	**2,607**	**749**	**847**	**695**
Number of partners	**36,907**	**3,431**	**4,199**	**975**	**7,664**	**2,151**	**5,121**	**1,749**
Total assets	**55,542,302**	**4,501,822**	**3,390,267**	**7,745,296**	**7,087,345**	**8,925,430**	**12,334,906**	**6,225,696**
Income and deductions from trade or business:								
Total income	**51,694,069**	**5,692,184**	**4,165,058**	**11,022,746**	**10,169,018**	**9,626,034**	**11,949,747**	**9,106,653**
Business receipts	48,776,015	5,638,303	4,062,588	10,927,421	10,078,494	9,523,079	9,438,990	9,034,635
Ordinary income from other partnerships and fiduciaries	1,896,157	4,125	*79,222	50,964	*10,996	*38,458	250	*6,977
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	19,553	10,512	7,261	1,314	1,196	2,786	*431	46,607
Other income (net)	1,002,343	39,244	15,987	43,048	78,332	61,711	2,510,076	18,434
Total deductions	**43,675,926**	**5,359,554**	**3,615,576**	**10,332,456**	**9,178,997**	**8,151,489**	**11,114,103**	**8,351,037**
Cost of sales and operations	32,250,308	4,085,543	2,837,359	9,559,774	7,243,863	5,963,174	6,383,864	6,449,106
Inventory, beginning of year	3,663,042	514,321	303,765	759,805	855,171	1,360,846	998,083	1,118,504
Purchases	19,637,812	2,621,010	1,337,271	4,542,515	4,480,256	4,749,703	5,408,251	3,820,128
Cost of labor	1,185,065	354,523	439,217	494,574	1,165,914	501,849	282,481	680,630
Additional inventory costs (section 263A)	98,066	19,517	*1,384	*5,132	60,147	60,940	15,356	24,113
Other costs	12,828,320	1,092,497	1,109,740	4,748,948	1,725,521	512,028	1,494,711	1,832,836
Less: Inventory, end of year	5,161,998	582,482	356,433	991,200	1,043,146	1,222,193	1,815,018	1,027,105
Salaries and wages	2,346,199	328,545	186,848	178,082	531,308	553,186	2,517,878	500,546
Guaranteed payments to partners	42,209	7,929	13,022	*1,296	79,283	*3,649	*7,937	*7,816
Rent paid	370,736	22,977	35,655	25,839	54,419	29,442	93,858	68,901
Interest paid	660,479	75,148	61,223	97,721	175,069	107,835	282,576	110,315
Taxes and licenses	192,660	25,642	28,152	31,860	102,216	66,919	118,209	38,932
Bad debts	44,945	9,681	5,374	1,867	10,375	7,638	5,565	24,059
Repairs and maintenance	174,359	18,141	23,036	34,942	52,420	42,688	66,006	18,869
Depreciation	790,857	199,265	95,215	98,489	150,136	140,676	277,519	111,273
Depletion	8,060	--	15,192	--	--	--	--	3
Retirement plans, etc.	90,331	7,306	7,918	13,302	34,525	15,500	9,565	12,279
Employee benefit programs	134,539	70,905	14,803	27,514	71,206	95,154	128,842	26,122
Net loss from other partnerships and fiduciaries	*9,336	*6,254	519	*462	5,148	*2,443	*1,028	518
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	2,965	1,448	*96	49	*359	*641	*3,126	*104
Other deductions	6,557,944	500,768	291,164	261,260	668,669	1,122,543	1,218,129	982,194
Net income (less deficit) from trade or business	**8,018,143**	**332,630**	**549,482**	**690,290**	**990,021**	**1,474,545**	**835,644**	**755,615**
Net income	8,040,857	337,598	553,699	696,324	990,188	1,475,986	861,971	770,994
Deficit	22,714	*4,968	*4,217	*6,034	*167	*1,441	26,326	*15,378
Portfolio income (less deficit) distributed directly to partners	**878,537**	**62,857**	**33,163**	**94,383**	**52,836**	**97,506**	**514,961**	**123,359**
Interest income	511,239	32,344	23,907	52,019	41,801	71,944	298,963	39,945
Dividend income	217,635	28,518	*547	*40,167	*775	9,090	81,429	*20,700
Royalty income	94,183	1,976	--	2,158	*112	1,125	16,982	*7,366
Net short-term capital gain (less deficit)	*-1,319	--	*434	18	*27	114	93,337	*-26,363
Net long-term capital gain (less deficit)	*56,820	19	*604	20	*10,121	15,233	24,250	*81,711
Other portfolio income (less deficit)	*-22	--	*7,672	--	--	--	--	--
Real estate rental income (less deficit)	**-141**	***240**	***-26**	***125**	***28,699**	***243**	**362**	***21,440**
Net income	--	*240	50	*125	*28,699	*243	362	*21,440
Deficit	141	--	*76	--	--	--	--	--
Net income (less deficit) from other rental activity	**58,230**	**--**	**1,863**	***305**	**--**	**38**	**--**	**296**
Net income	60,640	--	1,863	*305	--	38	--	296
Deficit	2,410	--	--	--	--	--	--	--
Total net income [1]	**8,899,267**	**395,708**	**583,444**	**785,065**	**1,061,408**	**1,556,985**	**1,233,380**	**845,362**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued				Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Total	Durable goods	Nondurable goods	Total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships	**497**	**2,788**	**1,698**	**85,787**	**16,561**	**11,297**	**5,264**	**56,921**
Number of partners	**1,345**	**5,784**	**4,955**	**581,549**	**81,563**	**32,234**	**49,329**	**220,427**
Total assets	**20,783,178**	**1,222,319**	**6,401,829**	**143,771,253**	**56,852,869**	**19,024,607**	**37,828,262**	**43,098,767**
Income and deductions from trade or business:								
Total income	**16,158,061**	**3,383,130**	**10,359,535**	**351,758,585**	**176,029,682**	**42,761,547**	**133,268,135**	**149,538,007**
Business receipts	15,507,977	3,357,280	10,014,120	344,390,843	173,434,462	41,943,406	131,491,056	147,483,270
Ordinary income from other partnerships and fiduciaries	6,261	*8,033	*7,421	1,573,420	240,074	3,320	236,755	75,991
Farm net profit	--	--	--	*1,794	--	--	--	--
Net gain, noncapital assets	2,197	*350	8,872	500,049	44,661	18,838	25,824	82,029
Other income (net)	641,625	17,467	329,122	5,292,478	2,310,484	795,984	1,514,500	1,896,717
Total deductions	**14,851,610**	**3,067,176**	**9,043,227**	**333,012,562**	**167,766,930**	**39,122,276**	**128,644,654**	**144,178,948**
Cost of sales and operations	12,919,785	2,371,622	6,136,733	278,651,288	151,371,179	33,160,897	118,210,281	116,611,924
Inventory, beginning of year	1,346,772	328,223	930,477	22,708,721	10,701,058	6,112,719	4,588,338	11,739,357
Purchases	6,866,232	1,459,592	4,440,335	247,401,262	129,525,022	29,462,355	100,062,667	112,997,242
Cost of labor	1,086,985	515,524	764,032	2,229,350	831,780	474,351	357,429	667,573
Additional inventory costs (section 263A)	59,346	*9,113	47,484	722,697	436,378	155,083	281,296	221,848
Other costs	4,880,080	345,896	1,093,856	30,817,283	20,501,043	1,909,851	18,591,192	5,177,965
Less: Inventory, end of year	1,319,630	286,725	1,139,451	25,395,152	10,648,716	4,978,076	5,670,641	14,324,254
Salaries and wages	537,471	129,434	574,463	15,609,907	4,683,216	1,839,374	2,843,843	8,757,096
Guaranteed payments to partners	22,802	38,820	26,754	1,016,850	367,481	223,722	143,759	531,564
Rent paid	50,834	40,421	83,935	3,304,328	685,502	277,028	408,474	2,066,490
Interest paid	95,080	21,200	153,719	2,830,305	757,905	282,681	475,224	1,231,262
Taxes and licenses	64,994	22,285	102,132	2,284,741	524,982	218,755	306,227	1,281,351
Bad debts	5,518	4,120	16,998	312,603	126,807	56,309	70,498	162,826
Repairs and maintenance	50,793	7,240	30,086	958,209	227,333	87,717	139,616	458,679
Depreciation	143,458	40,306	133,715	2,890,598	538,960	191,961	346,999	1,109,874
Depletion	--	--	--	*409	--	--	--	*409
Retirement plans, etc	19,037	1,789	25,534	242,141	117,544	34,656	82,888	79,395
Employee benefit programs	69,816	13,735	67,681	982,908	335,486	135,003	200,482	457,685
Net loss from other partnerships and fiduciaries	--	*211	--	30,159	17,726	*3,334	14,392	8,561
Farm net loss	--	--	--	*310	*205	*186	*19	*104
Net loss, noncapital assets	*2,286	--	*775	20,779	5,126	1,763	3,363	9,803
Other deductions	869,734	375,991	1,690,702	23,877,027	8,007,479	2,608,889	5,398,589	11,411,923
Net income (less deficit) from trade or business	**1,306,451**	**315,954**	**1,316,308**	**18,746,023**	**8,262,753**	**3,639,272**	**4,623,481**	**5,359,059**
Net income	1,310,345	315,954	1,320,939	18,787,883	8,268,924	3,640,715	4,628,209	5,386,956
Deficit	3,894	--	*4,631	41,860	6,171	1,444	4,728	27,897
Portfolio income (less deficit) distributed directly to partners	**119,751**	**12,213**	**86,154**	**1,325,277**	**760,077**	**361,260**	**398,817**	**299,164**
Interest income	137,354	12,213	23,587	654,137	333,827	216,372	117,456	142,145
Dividend income	45,210	--	*9,974	91,592	16,072	8,612	7,460	25,645
Royalty income	11,196	--	*6,376	148,633	138,324	*16,737	*121,587	*8,749
Net short-term capital gain (less deficit)	-7,021	--	*13	-26,828	-11,401	1,493	-12,894	-14,491
Net long-term capital gain (less deficit)	-67,117	--	*46,203	456,749	283,110	118,042	165,068	137,117
Other portfolio income (less deficit)	129	--	--	*995	*144	*5	140	--
Real estate rental income (less deficit)	***4**	**--**	**276**	**108,374**	**4,839**	**2,581**	**2,258**	**49,902**
Net income	*4	--	276	119,483	12,923	8,131	4,792	51,238
Deficit	--	--	--	11,109	8,084	*5,550	*2,534	1,336
Net income (less deficit) from other rental activity	***3,100**	***58**	**--**	**112,975**	**4,021**	***1,456**	**2,566**	**26,227**
Net income	*3,100	*58	--	130,425	5,095	*1,456	3,639	36,257
Deficit	--	--	--	17,450	1,074	--	1,074	*10,029
Total net income [1]	**1,503,444**	**328,225**	**1,356,521**	**19,862,729**	**8,759,981**	**3,885,033**	**4,874,948**	**5,611,727**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	**6,601**	**2,095**	**1,645**	**3,169**	**5,991**	**2,282**	**4,139**	**5,821**
Number of partners	**16,481**	**4,965**	**2,648**	**9,589**	**13,882**	**5,636**	**11,390**	**13,914**
Total assets	**13,054,545**	**929,444**	**2,328,888**	**1,701,463**	**2,765,187**	**1,041,990**	**2,760,654**	**2,866,342**
Income and deductions from trade or business:								
Total income	**48,072,464**	**3,127,826**	**20,797,136**	**5,141,704**	**13,412,060**	**3,591,682**	**13,592,821**	**7,160,843**
Business receipts	47,183,206	3,089,781	20,763,768	5,117,099	13,224,668	3,549,409	13,486,647	6,998,813
Ordinary income from other partnerships and fiduciaries	40,045	--	--	--	*7,400	*1,130	*1,471	3,137
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	19,308	*3,901	4	*884	20,061	*478	9,342	*988
Other income (net)	829,904	34,143	33,364	23,721	159,931	40,665	95,361	157,905
Total deductions	**47,012,386**	**2,908,496**	**20,491,760**	**4,917,408**	**12,967,060**	**3,364,450**	**13,302,234**	**6,749,367**
Cost of sales and operations	40,907,040	1,847,527	17,587,236	3,844,833	10,224,163	2,559,742	11,638,018	3,942,848
Inventory, beginning of year	5,329,955	246,901	202,448	586,631	685,775	251,151	210,965	879,180
Purchases	39,947,971	1,610,928	17,022,491	3,831,624	9,791,697	2,503,748	11,566,469	3,900,775
Cost of labor	302,297	*62,776	*9,017	31,428	57,076	*16,880	52,286	*4,339
Additional inventory costs (section 263A)	51,534	*28,684	*5,167	*9,327	23,959	*2,462	*8,692	5,467
Other costs	2,190,507	141,294	*611,264	31,474	415,903	99,997	28,813	215,387
Less: Inventory, end of year	6,950,665	314,371	263,151	645,650	775,686	314,495	229,207	1,062,300
Salaries and wages	2,349,186	311,204	895,851	448,202	1,046,998	270,819	537,221	407,727
Guaranteed payments to partners	132,508	29,993	17,291	39,933	46,740	26,767	18,322	62,251
Rent paid	367,369	134,453	73,483	90,848	253,301	62,246	136,287	317,440
Interest paid	374,796	24,784	98,383	33,995	82,062	14,870	117,862	67,116
Taxes and licenses	326,671	51,575	18,121	70,364	180,195	32,522	117,934	89,651
Bad debts	30,673	9,532	12,842	20,661	7,663	10,609	3,401	15,542
Repairs and maintenance	84,797	9,587	6,208	26,149	93,035	8,490	64,558	13,494
Depreciation	169,559	18,825	17,905	39,224	142,469	24,402	148,543	81,596
Depletion	--	--	*409	--	--	--	--	--
Retirement plans, etc	12,340	3,273	*2,093	7,070	9,311	2,670	6,552	7,214
Employee benefit programs	124,539	10,611	56,683	11,166	66,520	7,950	24,050	27,020
Net loss from other partnerships and fiduciaries	*1,222	91	3,548	*290	--	*496	*368	--
Farm net loss	--	--	--	*104	--	--	--	--
Net loss, noncapital assets	231	429	*362	*336	*1,798	*39	*330	3,333
Other deductions	2,131,456	456,611	1,701,344	284,230	812,804	342,827	488,786	1,714,135
Net income (less deficit) from trade or business	**1,060,077**	**219,330**	**305,376**	**224,297**	**445,001**	**227,231**	**290,587**	**411,477**
Net income	1,064,798	219,330	306,279	224,334	448,256	227,586	294,623	411,477
Deficit	4,720	--	*903	37	*3,255	355	*4,036	--
Portfolio income (less deficit) distributed directly to partners	**60,676**	**9,133**	**4,440**	**35,317**	**20,123**	**8,138**	**11,895**	**12,564**
Interest income	45,036	3,043	2,726	7,219	5,295	2,769	6,298	11,608
Dividend income	1,038	*286	*586	*930	2,712	--	429	*87
Royalty income	*51	--	--	--	8,076	--	--	*622
Net short-term capital gain (less deficit)	-2,404	--	*-342	-80	*-9,548	--	*-144	12
Net long-term capital gain (less deficit)	16,955	*5,805	*1,471	*27,248	*13,589	*5,368	*5,312	234
Other portfolio income (less deficit)	--	--	--	--	--	--	--	--
Real estate rental income (less deficit)	**6,355**	***434**	***133**	***4,400**	**6,635**	**--**	**19,553**	***760**
Net income	6,843	*434	*133	*4,400	7,010	--	19,832	*787
Deficit	*489	--	--	--	*375	--	*279	*27
Net income (less deficit) from other rental activity	***-8,682**	***179**	**-1,042**	**--**	**5,037**	***1,228**	***5,669**	**--**
Net income	*279	*179	--	--	5,037	*1,228	*5,669	--
Deficit	*8,961	--	1,042	--	--	--	--	--
Total net income [1]	**1,103,875**	**223,272**	**307,778**	**236,846**	**472,754**	**231,228**	**322,537**	**424,555**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships	**6,660**	**910**	**11,689**	**5,920**	**12,304**	**259**	**568**	**6,532**
Number of partners	**14,295**	**3,355**	**26,742**	**97,530**	**279,559**	**681**	**8,431**	**14,673**
Total assets	**842,208**	**2,218,641**	**3,117,985**	**9,471,420**	**43,819,617**	**526,201**	**1,593,836**	**1,144,434**
Income and deductions from trade or business:								
Total income	**2,604,553**	**4,507,326**	**7,312,367**	**20,217,226**	**26,190,896**	**890,535**	**2,143,687**	**4,702,066**
Business receipts	2,583,002	4,492,296	7,216,635	19,777,946	23,473,111	770,997	1,909,783	4,004,774
Ordinary income from other partnerships and fiduciaries	--	--	*3,115	*19,692	1,257,355	69	*6,720	*40
Farm net profit	--	--	--	--	*1,794	--	--	--
Net gain, noncapital assets	*542	5,528	*1,359	19,633	373,359	*81,634	*210,632	43,843
Other income (net)	21,009	9,502	91,258	399,955	1,085,277	*37,835	16,552	653,409
Total deductions	**2,363,142**	**4,292,921**	**6,676,759**	**19,132,965**	**21,066,685**	**766,121**	**1,500,122**	**4,365,850**
Cost of sales and operations	1,473,509	2,770,440	4,477,381	15,339,186	10,668,186	*333,230	503,917	1,420,931
Inventory, beginning of year	346,031	977,218	1,160,253	862,850	268,306	*4,618	*2,240	*72,520
Purchases	1,478,536	2,550,359	4,297,231	14,495,415	4,878,998	*70,820	*9,105	376,348
Cost of labor	*794	*64,392	46,129	20,159	729,996	*28,754	*49,666	146,565
Additional inventory costs (section 263A)	*5,024	*19,815	21,008	40,706	*64,471	--	*42,463	*3,845
Other costs	86,431	*29,993	291,856	1,035,047	5,138,275	*239,646	403,445	874,246
Less: Inventory, end of year	443,307	871,337	1,339,095	1,114,991	422,182	*10,608	*3,003	*62,913
Salaries and wages	239,680	533,015	645,023	1,072,168	2,169,595	90,690	251,743	791,014
Guaranteed payments to partners	25,413	*4,687	87,840	39,818	117,804	--	*7,891	79,240
Rent paid	125,737	138,191	277,436	89,700	552,336	13,256	7,085	215,447
Interest paid	21,045	46,298	75,911	274,140	841,137	20,701	35,627	66,741
Taxes and licenses	48,125	98,664	123,188	124,342	478,409	11,320	15,175	112,924
Bad debts	8,949	5,481	5,938	31,535	22,970	*2,263	*229	5,423
Repairs and maintenance	8,494	19,467	27,056	97,344	272,197	10,460	16,467	118,115
Depreciation	38,061	87,761	66,692	274,838	1,241,764	39,444	86,572	179,236
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc	*804	*2,082	4,100	21,885	45,203	*1,349	17,566	*8,165
Employee benefit programs	9,223	*20,872	28,401	70,649	189,738	*9,467	14,534	30,524
Net loss from other partnerships and fiduciaries	--	--	1,356	1,190	3,872	--	*237	*360
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	*2,722	--	*24	198	5,851	36	--	*312
Other deductions	361,381	565,963	856,414	1,695,973	4,457,625	233,904	543,079	1,337,419
Net income (less deficit) from trade or business	**241,411**	**214,405**	**635,608**	**1,084,260**	**5,124,211**	**124,414**	**643,564**	**336,217**
Net income	241,411	214,405	645,345	1,089,114	5,132,002	125,818	644,543	337,202
Deficit	--	--	*9,738	*4,853	7,792	*1,404	*978	*985
Portfolio income (less deficit) distributed directly to partners	**3,909**	***783**	**81,148**	**51,038**	**266,036**	**4,882**	**39,342**	**9,012**
Interest income	3,596	*523	17,397	36,634	178,165	4,356	39,097	5,356
Dividend income	*164	*260	*802	*18,352	49,876	*525	*245	*394
Royalty income	--	--	--	--	1,560	--	--	--
Net short-term capital gain (less deficit)	*150	--	*3,069	-5,204	-936	--	--	*142
Net long-term capital gain (less deficit)	--	--	*59,879	*1,256	36,521	--	--	*3,120
Other portfolio income (less deficit)	--	--	--	--	*851	--	--	--
Real estate rental income (less deficit)	***324**	**--**	***10,403**	***905**	**53,632**	***1,560**	***624**	***3,840**
Net income	*368	--	*10,526	*905	55,321	*1,560	*624	*4,492
Deficit	*43	--	*122	--	*1,689	--	--	*651
Net income (less deficit) from other rental activity	**--**	**3,207**	***9,439**	***11,193**	**82,727**	***-5,074**	***47,570**	***8,606**
Net income	--	3,207	9,465	*11,193	89,073	--	*47,570	*8,606
Deficit	--	--	*26	--	*6,347	*5,074	--	--
Total net income [1]	**245,494**	**218,395**	**673,649**	**1,151,345**	**5,491,021**	**125,782**	**731,100**	**354,413**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued							
	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Number of partnerships	**591**	**182**	***12**	**1,880**	***1,334**	**947**	**9,497**	**3,225**
Number of partners	**1,371**	**244,017**	***73**	**4,124**	***2,668**	**3,522**	**200,795**	**7,566**
Total assets	**287,006**	**34,090,472**	***15,740**	**2,556,931**	***46,436**	**3,558,561**	**220,500,555**	**12,785,832**
Income and deductions from trade or business:								
Total income	**561,058**	**10,821,926**	***23,234**	**3,836,681**	***355,004**	**2,856,705**	**106,143,420**	**10,995,848**
Business receipts	560,021	9,422,318	*23,234	3,640,328	*353,177	2,788,478	100,088,043	10,655,051
Ordinary income from other partnerships and fiduciaries	--	1,203,867	--	625	--	*46,033	2,846,963	*91,242
Farm net profit	--	--	--	--	*1,794	--	--	--
Net gain, noncapital assets	--	34,466	--	*1,045	--	*1,740	512,112	9,701
Other income (net)	*1,037	161,275	--	194,683	*33	20,454	2,696,302	239,854
Total deductions	**522,462**	**7,427,310**	***21,929**	**3,560,129**	***321,841**	**2,580,920**	**88,210,898**	**8,383,249**
Cost of sales and operations	*95,984	4,870,660	*2,218	1,855,627	*173,908	1,411,710	26,302,056	2,370,616
Inventory, beginning of year	--	42,827	*576	96,782	*25	*48,717	4,911,320	215,581
Purchases	14,646	2,875,742	*2,342	528,936	*5,510	995,550	7,477,486	837,310
Cost of labor	*44,832	2,428	--	348,049	*18,122	91,580	568,953	289,012
Additional inventory costs (section 263A)	*16,099	1,663	--	359	--	*42	97,736	53,441
Other costs	*21,116	1,994,524	--	1,136,587	*150,273	318,438	19,048,791	1,240,890
Less: Inventory, end of year	708	46,524	*700	255,086	*22	*42,617	5,802,781	265,617
Salaries and wages	*118,530	60,037	*4,188	482,613	*19,896	350,883	8,144,624	1,654,452
Guaranteed payments to partners	*9,780	*1,390	--	16,759	--	*2,744	154,487	73,196
Rent paid	15,909	56,275	*1,461	86,517	*4,988	151,397	1,725,394	107,123
Interest paid	9,466	570,517	*1,153	34,567	*149	102,217	2,342,975	133,294
Taxes and licenses	21,683	199,646	*561	50,034	*5,951	61,116	1,308,835	185,159
Bad debts	*4,059	*3,456	--	4,141	*1,346	2,054	1,603,392	132,029
Repairs and maintenance	18,012	34,504	*1,225	33,646	*2,481	37,288	534,590	61,820
Depreciation	*23,694	756,102	*1,862	71,249	*3,259	80,345	7,760,580	243,086
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc.	*1,201	*606	*81	11,454	--	4,780	372,067	38,867
Employee benefit programs	*9,192	7,622	--	74,738	*14,563	29,098	653,122	177,263
Net loss from other partnerships and fiduciaries	--	*282	--	--	--	*2,993	362,256	*1,295
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	3	*50	--	155	5,291	3	39,261	*867
Other deductions	194,949	866,163	*9,180	838,629	*90,010	344,292	36,907,261	3,204,181
Net income (less deficit) from trade or business	**38,596**	**3,394,616**	***1,305**	**276,552**	***33,163**	**275,785**	**17,932,522**	**2,612,599**
Net income	38,596	3,394,834	*1,305	276,944	*33,163	279,599	18,332,611	2,612,599
Deficit	--	218	--	*392	--	*3,814	400,089	--
Portfolio income (less deficit) distributed directly to partners	***2,901**	**133,336**	***24**	**42,284**	***237**	**34,018**	**3,846,360**	**103,697**
Interest income	*2,995	88,581	*18	13,030	*237	24,493	1,430,429	53,499
Dividend income	*34	*43,281	*6	*634	--	*4,757	210,293	1,521
Royalty income	--	1,560	--	--	--	--	928,638	5,350
Net short-term capital gain (less deficit)	--	*-85	--	*-3	--	*-990	-13,311	*-531
Net long-term capital gain (less deficit)	*-128	*-1	--	*27,600	--	*5,930	1,289,361	*43,858
Other portfolio income (less deficit)	--	--	--	*1,023	--	*-171	*950	--
Real estate rental income (less deficit)	**--**	**118**	**--**	***7,743**	**--**	**39,746**	**256**	***201**
Net income	--	118	--	*8,275	--	40,252	739	*201
Deficit	--	--	--	*532	--	*505	*483	--
Net income (less deficit) from other rental activity	**--**	***25,234**	***-1,273**	***1,088**	**--**	***6,575**	**13,445**	**789**
Net income	--	*25,234	--	*1,088	--	*6,575	13,545	789
Deficit	--	--	*1,273	--	--	--	100	--
Total net income [1]	**41,625**	**3,553,389**	***56**	**300,070**	***33,400**	**351,185**	**20,516,533**	**2,673,958**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
					Finance and insurance			
	Motion picture and sound recording industries	Broadcasting and telecom-munications	Information services and data processing services	Total	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships	**1,079**	**2,637**	**2,557**	**748,821**	**192,269**	**90**	**3,536**	**753**
Number of partners	**2,951**	**180,597**	**9,681**	**6,367,243**	**2,670,048**	**360**	**25,507**	**9,139**
Total assets	**32,513,600**	**171,850,540**	**3,350,584**	**3,578,151,940**	**2,414,083,214**	**6,870,413**	**110,088,559**	**6,359,561**
Income and deductions from trade or business:								
Total income	**17,027,674**	**72,832,622**	**5,287,276**	**196,196,420**	**140,868,514**	**1,176,917**	**10,697,539**	**1,955,154**
Business receipts	16,274,006	67,987,923	5,171,063	122,355,317	79,089,207	*1,114,742	5,569,710	1,849,284
Ordinary income from other partnerships and fiduciaries	320,058	2,387,061	48,603	13,325,759	8,635,999	6,045	106,565	--
Farm net profit	--	--	--	51,757	*15,763	--	--	--
Net gain, noncapital assets	340	488,255	*13,816	2,614,207	868,903	--	65,342	45
Other income (net)	433,270	1,969,383	53,795	57,849,379	52,258,643	*56,130	4,955,921	*105,825
Total deductions	**15,589,400**	**60,566,875**	**3,671,375**	**144,574,042**	**101,540,351**	**915,604**	**7,227,047**	**1,375,683**
Cost of sales and operations	8,967,713	14,215,011	748,716	37,928,889	16,437,091	8,209	674,424	*249,441
Inventory, beginning of year	4,315,859	379,805	*76	8,400,799	2,207,174	3,779	*53,079	280
Purchases	1,807,725	4,733,866	*98,585	20,394,031	13,477,186	11,338	*491,238	*9,727
Cost of labor	*138,622	61,449	*79,870	355,207	*99,126	--	*12,239	--
Additional inventory costs (section 263A)	1,149	43,146	--	560,009	*24,674	--	--	--
Other costs	7,088,614	10,145,918	573,369	15,952,935	2,975,565	--	168,784	*239,779
Less: Inventory, end of year	4,384,255	1,149,725	*3,184	8,640,210	2,468,806	6,908	*50,915	344
Salaries and wages	1,481,129	4,232,214	776,829	20,242,601	16,559,047	*277,718	855,671	*47,608
Guaranteed payments to partners	43,231	*23,714	*14,345	3,022,690	2,163,755	2,121	31,648	*4,522
Rent paid	246,111	1,249,074	123,085	2,219,839	1,426,806	*20,037	93,658	29,451
Interest paid	609,599	1,558,923	41,159	40,825,669	38,324,717	285,073	3,219,608	98,401
Taxes and licenses	151,165	874,164	98,347	1,577,719	977,443	*5,392	76,849	8,632
Bad debts	*33,571	1,401,355	36,437	1,240,431	1,167,669	*5,123	506,906	*14,215
Repairs and maintenance	59,034	354,241	59,495	536,526	216,747	*1,904	19,962	*5,122
Depreciation	683,570	6,514,522	319,401	3,913,319	872,898	*15,000	85,911	*20,447
Depletion	--	--	--	*1,236	--	--	--	--
Retirement plans, etc.	*71,900	250,162	*11,138	465,846	432,217	*4,418	4,242	*1,804
Employee benefit programs	62,575	358,923	54,361	621,581	477,339	*18,380	29,598	*2,678
Net loss from other partnerships and fiduciaries	*206,788	153,853	319	1,228,692	858,485	--	*14,214	*5
Farm net loss	--	--	--	30,961	*8,620	--	--	--
Net loss, noncapital assets	*16,654	21,654	86	81,333	67,202	*444	*27,440	--
Other deductions	2,956,359	29,359,065	1,387,656	30,636,709	21,550,315	271,787	1,586,915	893,358
Net income (less deficit) from trade or business	**1,438,274**	**12,265,747**	**1,615,902**	**51,622,378**	**39,328,163**	**261,313**	**3,470,492**	**579,471**
Net income	1,786,497	12,317,587	1,615,928	54,655,100	41,239,852	261,313	3,595,089	579,471
Deficit	*348,222	51,840	26	3,032,722	1,911,689	--	124,597	--
Portfolio income (less deficit) distributed directly to partners	**1,059,099**	**2,584,879**	**98,685**	**216,444,911**	**194,272,811**	***36,032**	**1,414,905**	***60,146**
Interest income	443,363	894,534	39,034	64,187,593	53,816,922	*18,246	1,111,091	*60,185
Dividend income	191,872	15,005	*1,894	16,853,891	14,078,288	6,904	6,772	--
Royalty income	*327,259	*595,058	971	1,658,577	1,303,982	--	--	--
Net short-term capital gain (less deficit)	*-2,684	*-12,670	*2,575	10,667,376	10,883,915	-46	19,212	--
Net long-term capital gain (less deficit)	*99,243	1,092,050	*54,211	117,137,496	108,904,306	*10,928	208,853	-40
Other portfolio income (less deficit)	*46	904	--	5,939,977	5,285,399	--	*68,977	--
Real estate rental income (less deficit)	***-293**	***348**	**--**	**62,673,348**	**1,256,644**	***87**	**55,349**	**--**
Net income	132	*406	--	63,916,385	1,513,005	*87	*79,643	--
Deficit	*425	58	--	1,243,038	256,361	--	*24,293	--
Net income (less deficit) from other rental activity	**--**	**12,378**	**278**	**3,558,318**	**17,849**	**--**	***1,620**	**--**
Net income	--	*12,479	278	3,659,066	50,578	--	*1,621	--
Deficit	--	100	--	100,748	32,730	--	1	--
Total net income [1]	**2,400,522**	**13,783,974**	**1,658,079**	**206,494,081**	**115,087,246**	**286,550**	**4,714,301**	**639,656**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued			Real estate and rental and leasing				
					Real estate			
	Securities, commodities contracts, and other financial investments	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self-storage units
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships	**160,799**	**4,114**	**22,978**	**556,552**	**540,888**	**170,640**	**230,841**	**6,564**
Number of partners	**2,278,216**	**13,565**	**343,262**	**3,697,195**	**3,443,701**	**1,113,569**	**1,224,012**	**54,840**
Total assets	**1,849,395,027**	**4,669,355**	**436,700,299**	**1,164,068,725**	**1,129,321,841**	**260,012,372**	**567,163,014**	**14,282,087**
Income and deductions from trade or business:								
Total income	**116,845,946**	**4,502,449**	**5,690,509**	**55,327,906**	**49,300,710**	**4,226,176**	**5,122,957**	**66,123**
Business receipts	64,355,081	4,241,183	1,959,206	43,266,111	39,821,816	3,073,757	4,169,299	64,314
Ordinary income from other partnerships and fiduciaries	7,952,851	*5,272	565,265	4,689,760	4,603,766	650,388	449,885	*201
Farm net profit	*15,626	--	*137	*35,995	*35,995	--	582	--
Net gain, noncapital assets	310,675	*76	492,765	1,745,305	662,946	169,362	168,643	*113
Other income (net)	44,211,714	255,918	2,673,136	5,590,736	4,176,188	332,669	334,548	*1,495
Total deductions	**85,741,907**	**3,692,603**	**2,587,506**	**43,033,691**	**38,133,112**	**3,130,325**	**3,973,122**	**48,977**
Cost of sales and operations	13,251,237	1,297,644	956,136	21,491,797	20,664,838	1,565,193	2,201,530	*710
Inventory, beginning of year	2,140,686	--	9,351	6,193,625	6,131,400	322,131	293,372	*156
Purchases	12,585,527	--	*379,357	6,916,845	6,410,851	608,592	868,257	*731
Cost of labor	*66,947	*19,939	--	256,081	243,712	*1,793	*15,557	--
Additional inventory costs (section 263A)	*24,381	293	--	535,335	534,989	*15,292	*67,006	--
Other costs	719,351	1,277,412	*570,239	12,977,370	12,644,089	1,016,978	827,032	--
Less: Inventory, end of year	2,407,828	--	*2,811	6,171,404	6,084,148	399,595	359,419	*178
Salaries and wages	14,591,779	707,116	79,154	3,683,554	3,474,130	291,401	278,472	*5,152
Guaranteed payments to partners	1,757,050	104,347	264,067	858,935	857,060	30,078	87,887	4
Rent paid	1,165,323	108,109	10,229	793,033	629,874	14,771	27,836	*45
Interest paid	34,257,464	56,865	407,306	2,500,952	1,850,017	368,454	280,632	*14,278
Taxes and licenses	793,275	64,480	28,815	600,276	564,458	68,168	127,939	*4,865
Bad debts	542,117	4,184	95,125	72,762	49,130	*1,372	*6,435	--
Repairs and maintenance	179,588	8,107	2,064	319,779	267,012	29,748	49,247	*1,913
Depreciation	716,416	30,611	4,514	3,040,421	733,550	129,610	135,076	*5,162
Depletion	--	--	--	*1,236	*1,236	--	--	--
Retirement plans, etc.	395,440	25,563	*751	33,629	30,395	*3,423	*1,572	*24
Employee benefit programs	358,428	29,711	38,545	144,242	134,019	6,725	10,084	*16
Net loss from other partnerships and fiduciaries	701,963	*1,814	140,488	370,207	365,834	43,389	125,351	--
Farm net loss	*8,375	--	*244	22,342	22,342	*2,835	*11,498	--
Net loss, noncapital assets	38,928	*246	*145	14,131	11,483	*1,393	*4,345	--
Other deductions	16,984,525	1,253,807	559,923	9,086,395	8,477,735	573,766	625,216	*16,810
Net income (less deficit) from trade or business	**31,104,040**	**809,846**	**3,103,002**	**12,294,214**	**11,167,598**	**1,095,852**	**1,149,835**	**17,146**
Net income	32,517,943	864,342	3,421,694	13,415,248	12,119,189	1,258,119	1,502,638	18,449
Deficit	1,413,903	*54,496	318,692	1,121,034	951,592	162,267	352,803	*1,303
Portfolio income (less deficit) distributed directly to partners	**152,556,146**	**118,547**	**40,087,034**	**22,172,100**	**21,243,624**	**3,448,256**	**5,865,539**	**72,793**
Interest income	35,165,672	122,777	17,338,951	10,370,672	9,807,094	2,057,381	3,419,718	48,543
Dividend income	11,581,037	*594	2,482,981	2,775,603	2,751,973	431,297	1,143,564	*20,810
Royalty income	1,292,864	--	11,118	354,596	255,919	*18,762	5,462	*51
Net short-term capital gain (less deficit)	10,354,172	*-1,090	511,666	-216,539	-215,372	-195,061	-129,966	*-131
Net long-term capital gain (less deficit)	89,305,480	*-3,734	19,382,819	8,233,190	7,990,953	912,072	1,317,635	3,500
Other portfolio income (less deficit)	4,856,922	--	359,500	654,578	653,057	223,806	109,126	21
Real estate rental income (less deficit)	**848,486**	***12,498**	**340,224**	**61,416,703**	**61,067,206**	**17,483,870**	**33,361,253**	**861,705**
Net income	1,059,244	*12,498	361,533	62,403,381	62,047,240	17,696,144	33,676,479	869,245
Deficit	210,758	--	21,309	986,677	980,034	212,274	315,226	*7,539
Net income (less deficit) from other rental activity	**16,404**	***213**	**-388**	**3,540,469**	**417,231**	**37,642**	**96,709**	***16,843**
Net income	46,730	*213	2,015	3,608,488	450,337	44,186	121,345	*16,843
Deficit	30,326	--	2,403	68,018	33,105	*6,544	24,636	--
Total net income [1]	**84,865,424**	**945,928**	**23,635,387**	**91,406,835**	**86,120,079**	**21,348,609**	**39,285,666**	**965,119**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued					Professional, scientific, and technical services		
	Real estate--continued							
	Lessors of other real estate property	Other real estate activities	Rental and leasing services	Lessors of nonfinancial intangible assets	Total	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Number of partnerships	**46,439**	**86,404**	**15,638**	***26**	**117,590**	**86,840**	**29,238**	**11,188**
Number of partners	**314,478**	**736,802**	**253,382**	***112**	**514,884**	**335,717**	**138,939**	**51,935**
Total assets	**79,592,449**	**208,271,918**	**31,866,851**	***2,880,034**	**232,235,555**	**68,871,578**	**17,106,753**	**10,135,268**
Income and deductions from trade or business:								
Total income	**2,417,668**	**37,467,786**	**5,743,717**	***283,479**	**224,123,440**	**181,688,014**	**78,121,911**	**36,700,452**
Business receipts	1,525,622	30,988,824	3,323,723	120,572	207,550,314	175,229,941	76,912,359	36,482,463
Ordinary income from other partnerships and fiduciaries	186,309	3,316,983	*74,926	*11,068	7,455,127	1,116,010	151,914	19,213
Farm net profit	*21,167	*14,245	--	--	--	--	--	--
Net gain, noncapital assets	*48,820	276,007	1,082,230	129	121,144	32,288	3,020	9,529
Other income (net)	635,749	2,871,727	1,262,837	*151,711	8,996,855	5,309,775	1,054,617	189,247
Total deductions	**2,081,837**	**28,898,852**	**4,888,377**	***12,202**	**165,949,615**	**133,641,814**	**49,261,331**	**30,080,231**
Cost of sales and operations	465,420	16,431,985	826,960	--	33,174,736	19,037,977	1,246,501	501,394
Inventory, beginning of year	179,703	5,336,038	62,225	--	416,862	155,481	*143	*5,211
Purchases	28,803	4,904,468	505,994	--	9,333,186	4,506,362	--	*30,078
Cost of labor	*2,322	224,039	*12,370	--	6,499,262	2,941,331	*62,289	297,852
Additional inventory costs (section 263A)	*662	452,029	*346	--	196,857	181,637	*14,512	*1,185
Other costs	*349,947	10,450,131	333,282	--	17,022,927	11,490,506	1,165,537	167,086
Less: Inventory, end of year	96,017	5,228,940	87,256	--	696,738	269,346	*185	*18
Salaries and wages	156,111	2,742,995	209,424	--	52,478,556	45,775,992	22,067,482	12,429,001
Guaranteed payments to partners	16,659	722,432	*1,875	--	9,056,524	8,763,318	3,758,361	3,290,818
Rent paid	39,281	547,942	163,159	--	8,211,683	7,749,873	4,746,664	1,652,645
Interest paid	312,855	873,798	650,912	24	2,449,913	1,142,879	355,818	373,642
Taxes and licenses	34,742	328,743	35,818	([2])	4,487,844	4,050,052	1,976,919	1,043,823
Bad debts	*1,549	39,774	23,632	--	346,950	233,094	55,203	19,265
Repairs and maintenance	58,590	127,514	52,767	--	1,067,555	853,266	318,898	184,040
Depreciation	63,637	400,066	2,306,871	--	2,792,434	2,404,613	944,302	538,819
Depletion	*1,236	--	--	--	--	--	--	--
Retirement plans, etc.	*2,857	22,518	*3,234	--	1,748,814	1,694,264	681,240	685,315
Employee benefit programs	7,686	109,507	*10,223	--	2,215,936	1,931,438	887,925	380,038
Net loss from other partnerships and fiduciaries	13,149	183,945	*4,373	--	416,317	117,878	21,661	54,779
Farm net loss	*2,965	*5,043	--	--	*3,361	*2,445	--	*2,445
Net loss, noncapital assets	*965	4,781	*2,648	--	30,715	25,436	15,022	*1,507
Other deductions	904,135	6,357,809	596,482	*12,178	47,468,276	39,859,289	12,185,336	8,922,701
Net income (less deficit) from trade or business	**335,831**	**8,568,934**	**855,340**	***271,277**	**58,173,825**	**48,046,200**	**28,860,579**	**6,620,221**
Net income	395,308	8,944,676	1,024,782	*271,277	58,729,727	48,151,248	28,891,649	6,620,637
Deficit	59,477	375,741	169,442	--	555,902	105,048	*31,070	*416
Portfolio income (less deficit) distributed directly to partners	**879,881**	**10,977,155**	**647,047**	***281,429**	**16,152,041**	**5,869,047**	**386,390**	**3,042,940**
Interest income	457,286	3,824,167	521,497	*42,080	3,489,254	1,033,858	245,880	118,405
Dividend income	244,075	912,226	23,625	*6	2,040,269	120,697	17,351	18,761
Royalty income	94,093	137,551	*709	*97,967	857,843	124,830	674	660
Net short-term capital gain (less deficit)	-94,368	204,155	*-1,166	--	-696,211	-27,634	67,370	-21,514
Net long-term capital gain (less deficit)	139,005	5,618,741	102,382	*139,855	10,380,285	4,594,742	53,726	2,925,981
Other portfolio income (less deficit)	*39,790	280,315	--	*1,521	80,601	22,554	1,390	*646
Real estate rental income (less deficit)	**4,221,241**	**5,139,137**	**347,034**	***2,463**	**472,478**	**137,835**	**19,249**	***1,265**
Net income	4,250,585	5,554,788	353,677	*2,463	552,414	148,129	22,693	*1,265
Deficit	29,344	415,651	*6,643	--	79,936	10,294	*3,445	--
Net income (less deficit) from other rental activity	**212,899**	**53,138**	**3,112,474**	***10,764**	**45,908**	**31,012**	***2,277**	***368**
Net income	213,802	54,160	3,147,387	*10,764	53,468	31,012	*2,277	*368
Deficit	*903	*1,022	*34,913	--	7,560	--	--	--
Total net income [1]	**5,605,215**	**18,915,470**	**4,860,678**	***426,078**	**65,160,179**	**49,516,987**	**29,147,400**	**6,760,327**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							
	Professional, scientific, and technical services--continued							
				Other professional, scientific, and technical services				
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	Management of companies (holding companies)
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Number of partnerships	**6,006**	**2,217**	**11,800**	**26,391**	**15,445**	**3,102**	**7,844**	**8,347**
Number of partners	**15,161**	**4,667**	**28,089**	**96,927**	**62,908**	**7,574**	**26,445**	**130,295**
Total assets	**3,399,932**	**293,587**	**6,260,032**	**31,676,006**	**20,373,627**	**4,557,171**	**6,745,209**	**143,871,958**
Income and deductions from trade or business:								
Total income	**9,256,981**	**1,271,188**	**12,245,760**	**44,091,722**	**22,970,206**	**6,618,037**	**14,503,479**	**12,278,275**
Business receipts	9,126,039	1,264,894	12,041,454	39,402,732	20,652,673	6,532,860	12,217,200	3,203,723
Ordinary income from other partnerships and fiduciaries	*71,711	--	*7,947	865,224	837,451	*3,233	*24,540	6,323,911
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	1,783	*4	*11,966	5,987	*680	*4,762	544	48,668
Other income (net)	57,449	*6,290	184,392	3,817,779	1,479,402	77,183	2,261,194	2,701,973
Total deductions	**8,317,953**	**1,094,940**	**8,478,413**	**36,408,945**	**18,278,761**	**5,657,573**	**12,472,611**	**4,732,882**
Cost of sales and operations	4,939,639	667,109	1,126,889	10,556,444	2,469,192	2,474,172	5,613,080	1,672,918
Inventory, beginning of year	*4,003	*13,386	*18,333	114,405	*14,315	*10,387	89,703	170,330
Purchases	289,687	377,592	526,696	3,282,309	600,061	976,782	1,705,466	1,454,101
Cost of labor	838,860	*54,583	255,250	1,432,498	648,356	*66,839	717,302	*32,743
Additional inventory costs (section 263A)	*47,399	*1,231	*1,890	*115,420	--	*100,921	*14,498	*4,677
Other costs	3,750,160	*257,366	354,876	5,795,482	1,227,573	1,366,888	3,201,021	302,396
Less: Inventory, end of year	*18,270	37,049	30,155	183,669	*21,113	*47,646	114,911	291,329
Salaries and wages	1,140,450	179,434	858,879	9,100,746	5,886,901	1,023,832	2,190,014	285,575
Guaranteed payments to partners	314,894	*23,026	224,846	1,151,374	840,124	103,539	207,710	143,703
Rent paid	213,775	35,428	287,579	813,782	453,727	129,087	230,969	29,420
Interest paid	37,824	5,208	75,596	294,792	174,321	56,736	63,735	1,063,154
Taxes and licenses	154,728	17,050	113,647	743,884	460,114	94,557	189,214	32,931
Bad debts	5,899	*1,338	7,743	143,646	11,298	92,528	39,821	40,900
Repairs and maintenance	25,791	9,840	56,906	257,792	82,698	13,392	161,703	17,547
Depreciation	75,806	8,499	253,951	583,235	343,623	90,453	149,160	56,466
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc.	33,210	*4,694	27,692	262,113	182,074	10,142	69,897	8,309
Employee benefit programs	68,623	*5,531	44,675	544,646	288,741	53,935	201,971	31,051
Net loss from other partnerships and fiduciaries	*766	--	*24,036	16,636	13,884	*576	*2,176	281,740
Farm net loss	--	--	--	--	--	--	--	917
Net loss, noncapital assets	*125	([2])	*1,402	7,380	*6,505	*208	*668	*993
Other deductions	1,306,424	137,784	5,374,571	11,932,474	7,065,561	1,514,418	3,352,495	1,067,257
Net income (less deficit) from trade or business	**939,028**	**176,248**	**3,767,347**	**7,682,776**	**4,691,445**	**960,464**	**2,030,867**	**7,545,393**
Net income	945,549	176,248	3,791,965	7,725,200	4,724,331	961,083	2,039,785	7,987,327
Deficit	*6,521	--	*24,618	42,423	32,886	*619	8,918	441,933
Portfolio income (less deficit) distributed directly to partners	**101,497**	***1,251**	**197,662**	**2,139,307**	**1,810,739**	**82,842**	**245,726**	**9,830,658**
Interest income	55,638	*1,084	192,440	420,411	328,555	18,033	73,823	2,326,903
Dividend income	15,941	*4	*11,796	56,845	45,804	5,038	6,003	1,918,737
Royalty income	*29,924	*163	12,540	*80,869	*80,848	--	*22	474,691
Net short-term capital gain (less deficit)	*131	--	*-74,549	927	18,550	*-7,671	*-9,951	-667,053
Net long-term capital gain (less deficit)	*-137	--	*55,507	1,559,665	1,316,410	*67,443	175,812	5,719,972
Other portfolio income (less deficit)	--	--	*-72	*20,591	*20,572	--	*18	57,407
Real estate rental income (less deficit)	***30**	**--**	***45,715**	**71,576**	**-2,294**	***-33**	***73,903**	**328,080**
Net income	*30	--	*45,715	78,425	*3,952	*134	*74,339	392,525
Deficit	--	--	--	6,849	*6,246	168	*436	64,445
Net income (less deficit) from other rental activity	***612**	**--**	**26,544**	***1,210**	***149**	***74**	***987**	**13,797**
Net income	*612	--	26,544	*1,210	*149	*74	*987	21,357
Deficit	--	--	--	--	--	--	--	7,560
Total net income [1]	**1,041,173**	**177,499**	**4,056,311**	**8,334,278**	**5,165,079**	**983,576**	**2,185,623**	**12,665,010**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services					Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services	Total	Educational services	Total	Offices of physicians and dentists	Offices of other health practitioners
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships	**22,403**	**21,634**	**769**	**31,938**	**3,694**	**28,244**	**12,381**	**8,331**
Number of partners	**48,873**	**47,155**	**1,718**	**136,737**	**8,580**	**128,157**	**57,407**	**26,922**
Total assets	**19,492,019**	**15,691,283**	**3,800,735**	**29,902,707**	**1,222,618**	**28,680,088**	**3,130,148**	**2,513,469**
Income and deductions from trade or business:								
Total income	**30,157,151**	**26,232,691**	**3,924,460**	**60,470,391**	**1,453,855**	**59,016,536**	**22,554,998**	**6,366,834**
Business receipts	29,116,650	25,237,520	3,879,130	56,758,226	1,446,635	55,311,591	20,008,112	6,217,760
Ordinary income from other partnerships and fiduciaries	*15,206	*14,884	322	274,402	*1,980	272,422	62,916	*98,173
Farm net profit	--	--	--	--	--	--	--	--
Net gain, noncapital assets	40,188	22,416	17,771	134,320	*340	133,980	*2,902	*752
Other income (net)	985,107	957,871	27,237	3,303,443	*4,901	3,298,542	2,481,067	50,150
Total deductions	**27,574,919**	**24,085,699**	**3,489,221**	**48,045,588**	**1,219,752**	**46,825,836**	**15,672,740**	**4,845,767**
Cost of sales and operations	12,463,842	10,995,843	1,467,999	3,766,588	*268,242	3,498,346	833,484	528,250
Inventory, beginning of year	91,051	71,053	*19,998	72,356	*1,036	71,320	*5,064	27,780
Purchases	3,372,724	3,244,175	*128,550	903,556	*121,582	781,974	117,404	216,727
Cost of labor	3,525,188	3,459,222	65,965	659,591	*20,051	639,540	126,232	59,321
Additional inventory costs (section 263A)	*10,543	*10,457	86	*52,821	--	*52,821	*14,104	*38,716
Other costs	5,230,024	4,260,109	969,915	2,130,150	*127,711	2,002,438	576,992	191,948
Less: Inventory, end of year	136,063	118,205	*17,858	73,695	*2,138	71,557	*6,312	28,052
Salaries and wages	6,416,989	5,751,877	665,112	11,992,505	282,473	11,710,032	5,057,758	754,466
Guaranteed payments to partners	149,503	149,503	--	2,906,618	66,488	2,840,130	1,968,889	354,875
Rent paid	432,390	373,778	58,612	1,894,729	49,744	1,844,985	732,084	195,117
Interest paid	243,880	155,446	88,434	894,740	28,179	866,560	82,458	71,327
Taxes and licenses	404,861	349,371	55,491	1,315,823	29,209	1,286,614	364,699	106,531
Bad debts	72,955	68,203	4,752	2,028,923	*5,095	2,023,828	83,669	248,963
Repairs and maintenance	196,741	107,843	88,898	554,917	8,701	546,217	117,228	59,852
Depreciation	331,356	208,023	123,333	1,410,567	45,034	1,365,534	198,834	131,007
Depletion	--	--	--	*47	--	*47	--	*47
Retirement plans, etc	46,240	38,793	7,448	227,382	*4,566	222,816	159,431	11,250
Employee benefit programs	253,448	175,661	77,787	925,364	*9,004	916,360	370,816	29,399
Net loss from other partnerships and fiduciaries	*16,698	*14,681	2,017	19,990	--	19,990	*4,312	*3,038
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	4,286	4,265	21	102,610	--	102,610	*662	*4,555
Other deductions	6,541,730	5,692,412	849,318	20,004,783	423,017	19,581,766	5,698,415	2,347,089
Net income (less deficit) from trade or business	**2,582,232**	**2,146,992**	**435,240**	**12,424,803**	**234,104**	**12,190,700**	**6,882,257**	**1,521,067**
Net income	2,591,152	2,155,913	435,240	12,472,713	234,104	12,238,609	6,885,461	1,521,282
Deficit	*8,921	*8,921	--	47,909	--	47,909	*3,204	*215
Portfolio income (less deficit) distributed directly to partners	**452,337**	**424,236**	**28,101**	**387,659**	**5,346**	**382,313**	**52,845**	**20,473**
Interest income	128,492	100,414	28,079	306,211	3,359	302,852	48,214	20,303
Dividend income	*835	*835	--	9,449	*1,987	7,463	2,409	*26
Royalty income	258,322	258,322	--	--	--	--	--	--
Net short-term capital gain (less deficit)	*-1,524	*-1,546	*22	-528	--	-528	*35	--
Net long-term capital gain (less deficit)	*65,571	*65,571	--	71,688	--	71,688	*2,091	*-14
Other portfolio income (less deficit)	*640	*640	--	*839	--	*839	*97	*158
Real estate rental income (less deficit)	***6,563**	***6,403**	**159**	**39,075**	**--**	**39,075**	***3,360**	***617**
Net income	*11,760	*11,601	159	56,836	--	56,836	*3,360	*617
Deficit	*5,197	*5,197	--	*17,761	--	*17,761	--	--
Net income (less deficit) from other rental activity	***1,099**	***492**	***607**	**37,038**	***2,224**	**34,814**	***1,979**	***8,433**
Net income	*1,099	*492	*607	37,038	*2,224	34,814	*1,979	*8,433
Deficit	--	--	--	--	--	--	--	--
Total net income [1]	**2,978,182**	**2,514,098**	**464,085**	**12,817,415**	**241,673**	**12,575,743**	**6,938,316**	**1,550,603**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accommodation, and food services
	Health care and social assistance--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships	**1,729**	**473**	**219**	**360**	**225**	**2,289**	**2,238**	**52,992**
Number of partners	**12,484**	**2,270**	**799**	**3,127**	**3,168**	**17,023**	**4,957**	**322,952**
Total assets	**3,569,939**	**1,343,035**	**345,582**	**560,269**	**8,589,040**	**8,456,885**	**171,722**	**84,234,432**
Income and deductions from trade or business:								
Total income	**6,321,272**	**2,782,681**	**660,401**	**843,347**	**9,711,952**	**8,743,923**	**1,031,127**	**88,388,952**
Business receipts	6,194,867	2,473,259	611,773	837,677	9,444,191	8,493,041	1,030,911	84,381,502
Ordinary income from other partnerships and fiduciaries	*45,182	*9,048	*39,408	--	9,366	*8,329	--	1,374,421
Farm net profit	--	--	--	--	--	--	--	32
Net gain, noncapital assets	6,647	*446	*99	--	89,172	*33,886	*75	338,170
Other income (net)	74,577	299,927	*9,121	*5,669	169,224	208,666	*141	2,294,826
Total deductions	**5,303,740**	**2,132,526**	**584,824**	**635,146**	**8,621,652**	**8,113,281**	**916,160**	**77,956,695**
Cost of sales and operations	405,218	*228,368	*38,488	*88,775	579,747	758,017	*37,998	29,276,022
Inventory, beginning of year	13,937	*6,868	*3,840	*5,765	*4,387	3,678	--	744,323
Purchases	182,060	*54,326	*19,736	*51,106	*2,871	137,745	--	11,393,588
Cost of labor	*67,684	*72,438	*4,474	*8,372	--	301,019	--	2,663,109
Additional inventory costs (section 263A)	--	--	--	--	--	--	--	96,343
Other costs	150,828	*104,145	*15,598	*28,831	577,143	318,956	*37,998	15,056,323
Less: Inventory, end of year	9,291	*9,409	*5,160	*5,299	*4,654	3,381	--	792,896
Salaries and wages	864,333	505,650	*205,897	200,602	1,036,722	2,852,729	231,876	13,283,570
Guaranteed payments to partners	76,626	*22,099	*3,968	*15,124	372,186	17,660	*8,704	466,261
Rent paid	190,556	84,254	*21,764	14,578	194,546	349,114	62,972	3,108,200
Interest paid	67,455	31,479	*11,635	7,907	125,501	460,955	7,842	3,581,203
Taxes and licenses	84,892	35,876	14,423	18,804	194,830	441,745	24,814	3,672,918
Bad debts	735,326	*20,255	*3,296	*25,886	838,061	68,097	*275	55,586
Repairs and maintenance	59,146	42,968	*3,224	7,666	153,733	91,302	11,097	1,297,702
Depreciation	192,955	92,066	15,260	29,355	408,605	288,076	9,376	3,366,535
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc.	14,488	11,718	*407	*2,065	7,135	15,232	*1,090	62,945
Employee benefit programs	79,484	67,441	*12,517	45,774	121,217	187,590	*2,121	608,610
Net loss from other partnerships and fiduciaries	*1,267	*395	--	*2,879	3,992	*4,106	--	31,868
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	*620	*182	--	*9	*92,790	*3,792	--	5,609
Other deductions	2,531,373	989,774	253,946	175,721	4,492,588	2,574,865	517,995	19,139,667
Net income (less deficit) from trade or business	**1,017,532**	**650,154**	**75,578**	**208,201**	**1,090,301**	**630,642**	**114,968**	**10,432,257**
Net income	1,018,258	650,193	75,578	211,888	1,100,605	660,376	114,968	10,522,285
Deficit	*726	*39	--	*3,687	*10,304	*29,734	--	90,028
Portfolio income (less deficit) distributed directly to partners	**67,816**	**12,214**	***4,573**	**7,578**	**114,819**	**97,315**	***4,680**	**1,067,313**
Interest income	26,933	12,214	*4,573	7,578	113,974	66,056	*3,008	625,123
Dividend income	*326	--	--	--	1	*3,539	*1,162	42,874
Royalty income	--	--	--	--	--	--	--	*43,318
Net short-term capital gain (less deficit)	*-213	--	--	--	*-868	*-184	701	2,448
Net long-term capital gain (less deficit)	*40,770	--	--	--	1,713	*27,320	-192	325,375
Other portfolio income (less deficit)	--	--	--	--	--	*584	--	28,176
Real estate rental income (less deficit)	***4,574**	***73**	**--**	***136**	**-3,046**	***33,361**	**--**	**342,444**
Net income	*4,574	*73	--	*136	10,830	*37,246	--	354,780
Deficit	--	--	--	--	13,876	*3,885	--	12,336
Net income (less deficit) from other rental activity	***2,460**	**--**	**--**	**--**	**21,792**	***150**	**--**	**13,590**
Net income	*2,460	--	--	--	21,792	*150	--	13,933
Deficit	--	--	--	--	--	--	--	344
Total net income [1]	**1,051,825**	**662,441**	**80,150**	**215,915**	**1,223,023**	**734,331**	**119,138**	**11,527,781**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accom-modation	Food service and drinking places	Total
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships	**15,826**	**8,867**	***26**	**6,932**	**37,167**	**11,950**	**25,217**	**36,924**
Number of partners	**129,901**	**36,473**	***75**	**93,353**	**193,051**	**99,771**	**93,280**	**90,385**
Total assets	**20,213,937**	**6,307,957**	***58,528**	**13,847,451**	**64,020,495**	**53,698,177**	**10,322,318**	**6,662,250**
Income and deductions from trade or business:								
Total income	**27,817,326**	**6,813,275**	***122,198**	**20,881,854**	**60,571,626**	**33,633,639**	**26,937,987**	**9,938,616**
Business receipts	25,829,490	5,839,000	*122,198	19,868,293	58,552,012	32,155,651	26,396,361	9,842,919
Ordinary income from other partnerships and fiduciaries	642,617	270,684	--	371,933	731,804	705,332	26,473	*3,600
Farm net profit	--	--	--	--	32	32	--	*7,958
Net gain, noncapital assets	115,226	*57,692	--	57,533	222,945	187,743	35,201	10,908
Other income (net)	1,229,993	645,898	--	584,096	1,064,833	584,881	479,952	73,231
Total deductions	**24,138,737**	**5,505,170**	***114,752**	**18,518,814**	**53,817,958**	**29,274,781**	**24,543,178**	**8,586,202**
Cost of sales and operations	12,420,053	949,194	*54,346	11,416,512	16,855,970	6,296,171	10,559,799	3,829,230
Inventory, beginning of year	155,819	7,429	*18,286	130,105	588,503	282,008	306,495	301,743
Purchases	808,057	124,537	*36,998	646,522	10,585,531	2,274,140	8,311,391	2,253,349
Cost of labor	147,392	*85,614	*8,589	53,190	2,515,717	984,547	1,531,170	614,861
Additional inventory costs (section 263A)	5,221	824	--	4,397	91,121	66,108	25,013	*7,944
Other costs	11,485,972	741,088	*22,404	10,722,480	3,570,350	2,905,687	664,663	990,286
Less: Inventory, end of year	182,994	10,882	*31,930	140,181	609,902	284,219	325,683	338,952
Salaries and wages	3,395,055	1,809,474	*11,283	1,574,298	9,888,515	5,331,878	4,556,637	1,249,244
Guaranteed payments to partners	93,077	35,556	--	57,522	373,183	129,402	243,782	177,854
Rent paid	413,243	156,900	*8,050	248,294	2,694,957	1,198,422	1,496,535	681,086
Interest paid	566,259	185,161	*1,774	379,325	3,014,944	2,735,988	278,956	201,484
Taxes and licenses	1,388,846	132,102	*3,371	1,253,373	2,284,072	1,497,388	786,685	226,427
Bad debts	14,487	4,099	--	10,388	41,099	34,048	7,051	6,305
Repairs and maintenance	226,718	29,910	*1,827	194,981	1,070,984	656,636	414,348	127,268
Depreciation	747,477	120,306	*1,512	625,659	2,619,058	2,041,488	577,569	238,393
Depletion	--	--	--	--	--	--	--	--
Retirement plans, etc	32,241	19,955	--	12,286	30,703	21,408	9,296	10,025
Employee benefit programs	147,458	35,037	--	112,421	461,153	372,821	88,332	61,004
Net loss from other partnerships and fiduciaries	12,208	11,231	--	*977	19,660	*16,695	*2,965	*557
Farm net loss	--	--	--	--	--	--	--	*1,028
Net loss, noncapital assets	1,660	*125	--	1,535	3,948	1,959	1,989	*2,633
Other deductions	4,679,954	2,016,120	*32,590	2,631,245	14,459,713	8,940,478	5,519,234	1,773,665
Net income (less deficit) from trade or business	**3,678,589**	**1,308,104**	***7,445**	**2,363,040**	**6,753,668**	**4,358,859**	**2,394,809**	**1,352,414**
Net income	3,725,225	1,342,912	*7,445	2,374,868	6,797,060	4,401,607	2,395,453	1,362,427
Deficit	46,635	*34,808	--	*11,828	43,392	42,749	*644	*10,012
Portfolio income (less deficit) distributed directly to partners	**441,700**	**249,487**	**--**	**192,213**	**625,613**	**506,213**	**119,400**	**187,035**
Interest income	179,195	89,676	--	89,519	445,927	384,908	61,019	124,722
Dividend income	18,006	5,360	--	12,646	24,868	22,155	2,713	26,747
Royalty income	*42,276	*29,807	--	*12,469	*1,042	*1,042	--	--
Net short-term capital gain (less deficit)	4,671	*5,025	--	*-354	-2,223	-2,174	*-48	*118
Net long-term capital gain (less deficit)	169,397	91,464	--	77,933	155,978	100,262	55,716	*35,447
Other portfolio income (less deficit)	*28,155	*28,155	--	--	*21	*21	([2])	--
Real estate rental income (less deficit)	**73,446**	***24,496**	**--**	**48,951**	**268,998**	**262,592**	***6,405**	**49,149**
Net income	73,492	*24,541	--	48,951	281,289	274,883	*6,405	49,290
Deficit	*46	*46	--	--	12,291	12,291	--	*141
Net income (less deficit) from other rental activity	***8,756**	**-344**	**--**	***9,100**	***4,833**	***3,976**	***857**	***3,201**
Net income	*9,100	--	--	*9,100	*4,833	*3,976	*857	*4,138
Deficit	344	344	--	--	--	--	--	*937
Total net income [1]	**4,028,424**	**1,485,254**	***7,445**	**2,535,725**	**7,499,357**	**5,033,553**	**2,465,804**	**1,556,234**

Footnotes at end of table.

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Other services--continued					
	Repair and maintenance					
	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	Nature of business not allocable
	(129)	(130)	(131)	(132)	(133)	(134)
Number of partnerships	**20,201**	**14,359**	**5,842**	**16,674**	***49**	***650**
Number of partners	**48,300**	**36,485**	**11,815**	**40,033**	***2,052**	***1,909**
Total assets	**2,255,458**	**1,328,802**	**926,656**	**4,140,798**	***265,993**	***55,163**
Income and deductions from trade or business:						
Total income	**6,054,397**	**4,216,344**	**1,838,053**	**3,877,430**	***6,789**	***201,549**
Business receipts	6,003,818	4,175,688	1,828,130	3,832,313	*6,789	*201,549
Ordinary income from other partnerships and fiduciaries	*2,225	*2,225	--	*1,374	--	--
Farm net profit	--	--	--	*7,958	--	--
Net gain, noncapital assets	*10,660	*8,458	*2,202	*248	--	--
Other income (net)	37,694	29,974	7,720	35,537	--	--
Total deductions	**5,258,551**	**3,655,418**	**1,603,133**	**3,327,641**	***10**	***191,809**
Cost of sales and operations	2,655,893	1,778,762	877,131	1,173,337	--	*58,023
Inventory, beginning of year	208,310	92,376	115,933	93,433	--	*25,868
Purchases	1,775,141	1,292,141	483,000	478,208	--	*36,087
Cost of labor	462,452	245,460	216,992	152,409	--	*8,042
Additional inventory costs (section 263A)	*1,244	*1,215	*29	*6,700	--	--
Other costs	447,012	254,144	192,867	543,274	--	*7,381
Less: Inventory, end of year	238,265	106,574	131,691	100,687	--	*19,355
Salaries and wages	663,870	479,235	184,635	585,374	--	*97,404
Guaranteed payments to partners	128,537	69,562	*58,976	49,317	--	--
Rent paid	283,183	243,714	39,468	397,903	--	*2,847
Interest paid	117,944	79,877	38,067	83,540	--	*831
Taxes and licenses	141,943	108,794	33,149	84,479	*5	*10,375
Bad debts	5,369	3,482	*1,887	*936	--	*823
Repairs and maintenance	75,557	52,403	23,154	51,711	--	*67
Depreciation	146,813	112,111	34,703	91,580	--	*1,000
Depletion	--	--	--	--	--	--
Retirement plans, etc.	5,536	*1,509	*4,027	*4,489	--	*180
Employee benefit programs	32,390	17,095	15,294	28,614	--	*1,797
Net loss from other partnerships and fiduciaries	*557	--	*557	--	--	--
Farm net loss	*1,028	*1,028	--	--	--	--
Net loss, noncapital assets	*2,625	*1,957	*668	*8	--	--
Other deductions	997,306	705,890	291,415	776,354	*5	*18,461
Net income (less deficit) from trade or business	**795,846**	**560,926**	**234,920**	**549,789**	***6,779**	***9,740**
Net income	797,875	562,955	234,920	557,772	*6,779	*9,741
Deficit	*2,029	*2,029	--	*7,983	--	*1
Portfolio income (less deficit) distributed directly to partners	**10,502**	**7,555**	**2,947**	**156,629**	***19,904**	***36,634**
Interest income	9,150	5,890	3,260	115,532	*40	*9,221
Dividend income	*456	*452	*4	6,427	*19,865	*18
Royalty income	--	--	--	--	--	--
Net short-term capital gain (less deficit)	*165	*165	--	*-46	--	*30
Net long-term capital gain (less deficit)	*731	*1,048	*-317	*34,716	--	*27,365
Other portfolio income (less deficit)	--	--	--	--	--	--
Real estate rental income (less deficit)	***9,928**	***9,738**	***191**	***39,221**	**--**	**--**
Net income	*10,022	*9,831	*191	*39,268	--	--
Deficit	*93	*93	--	48	--	--
Net income (less deficit) from other rental activity	***-414**	***-937**	***522**	***3,616**	**--**	**--**
Net income	*522	--	*522	*3,616	--	--
Deficit	*937	*937	--	--	--	--
Total net income [1]	**814,966**	**576,069**	**238,897**	**714,584**	***26,683**	***18,979**

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

[1] Total net income is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

[2] Less than $500.

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

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL PARTNERSHIPS								
Number of partnerships [1]	**2,057,500**	**142,468**	**113,931**	**54,193**	**42,850**	**6,514**	**2,335**	**8,040**
Number of partners	**13,659,967**	**960,943**	**423,845**	**194,255**	**136,503**	**67,620**	**7,217**	**18,250**
Partnerships reporting balance sheet data:								
Number of partnerships	**1,504,978**	**94,521**	**72,211**	**35,156**	**24,795**	**5,386**	**1,369**	**5,504**
Number of partners	**10,997,133**	**816,862**	**309,921**	**137,204**	**91,167**	**63,676**	**4,658**	**13,217**
Total assets	**6,694,142,838**	**302,543,720**	**70,038,087**	**26,563,238**	**21,161,290**	**17,675,147**	**1,959,296**	**2,679,117**
Cash	262,730,114	10,563,033	3,555,139	1,363,567	1,071,058	838,422	78,403	203,689
Trade notes and accounts receivable	432,129,579	31,317,535	2,311,877	959,444	576,456	477,732	66,251	231,995
Less: Allowance for bad debts	9,488,129	348,760	12,322	*2,496	*5,663	2,251	478	*1,434
Inventories	149,875,359	5,812,988	3,452,646	849,846	2,188,058	110,179	*68,331	236,233
U.S. Government obligations	72,847,344	123,522	*506	--	*506	--	--	--
Tax-exempt securities	26,282,710	375,543	*2,940	*452	*2,488	--	--	--
Other current assets	835,357,482	29,039,502	2,840,999	1,533,698	704,582	22,469	117,509	462,742
Mortgage and real estate loans	60,382,195	754,366	647,455	*355,161	*275,336	*16,957	--	--
Other investments	2,275,321,707	29,169,916	8,187,160	1,708,943	2,062,434	4,110,839	*301,074	3,869
Depreciable assets	2,189,662,764	156,566,030	36,139,620	18,026,452	13,544,146	1,181,053	1,523,542	1,864,429
Less: Accumulated depreciation	702,480,746	65,901,549	19,681,421	10,699,880	6,904,979	625,542	541,685	909,335
Depletable assets	53,546,562	49,130,389	7,291,705	*44,919	*4,581	7,222,355	--	*19,850
Less: Accumulated depletion	15,989,910	14,581,575	403,289	*23,879	*4,041	361,529	--	*13,841
Land	358,625,577	21,315,808	19,366,910	9,664,546	6,081,439	3,104,753	*193,751	322,421
Intangible assets	308,136,685	18,060,159	800,762	161,360	260,479	65,035	179,298	134,591
Less: Accumulated amortization	66,673,266	4,922,258	220,997	47,188	84,167	25,978	46,165	17,500
Other assets	463,876,812	36,069,071	5,758,395	2,668,291	1,388,577	1,540,654	*19,465	141,408
Total liabilities and capital	**6,694,142,838**	**302,543,720**	**70,038,087**	**26,563,238**	**21,161,290**	**17,675,147**	**1,959,296**	**2,679,117**
Accounts payable	229,893,243	23,478,555	1,602,270	536,579	550,062	171,691	88,556	255,383
Mortgages, notes, bonds payable in less than 1 year	252,226,751	12,755,156	7,966,631	3,772,859	3,401,434	494,738	*16,149	281,451
Other current liabilities	923,893,453	27,857,755	4,216,473	2,263,273	1,108,361	351,932	231,349	261,558
Nonrecourse loans	639,417,006	18,276,110	1,559,117	793,223	*276,630	*442,118	*23,868	*23,279
Mortgages, notes, bonds payable in 1 year or more	1,132,180,865	61,012,329	21,075,830	9,506,825	5,865,913	4,178,755	854,999	669,338
Other liabilities	517,896,863	29,348,885	4,104,742	2,334,526	918,958	434,895	*229,704	186,660
Partners capital accounts	2,998,634,658	129,814,931	29,513,023	7,355,953	9,039,933	11,601,017	514,672	1,001,447
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**1,261,420**	**83,416**	**65,374**	**34,707**	**21,396**	**2,900**	**1,510**	**4,860**
Number of partners	**9,142,122**	**570,149**	**206,525**	**119,943**	**58,014**	**13,262**	**4,352**	**10,954**
Partnerships reporting balance sheet data:								
Number of partnerships	**932,443**	**55,826**	**41,166**	**22,915**	**12,381**	**1,776**	**545**	**3,549**
Number of partners	**7,384,512**	**484,817**	**141,219**	**86,499**	**35,231**	**9,327**	**1,793**	**8,370**
Total assets	**4,776,464,136**	**193,308,978**	**34,712,710**	**16,468,301**	**9,348,531**	**6,246,956**	**945,000**	**1,703,921**
Cash	207,282,038	8,312,216	2,812,723	1,221,754	712,338	669,499	71,891	137,240
Trade notes and accounts receivable	323,426,056	20,461,449	1,480,962	640,358	275,450	305,313	65,741	194,101
Less: Allowance for bad debts	6,049,670	188,244	7,581	*2,194	3,409	66	478	*1,434
Inventories	95,283,253	3,471,770	1,946,925	569,457	1,093,060	*27,961	*68,098	188,349
U.S. Government obligations	62,281,668	123,522	*506	--	*506	--	--	--
Tax-exempt securities	22,082,623	375,543	*2,940	*452	*2,488	--	--	--
Other current assets	572,466,922	18,121,835	1,657,748	1,072,021	267,320	-49,485	83,668	284,223
Mortgage and real estate loans	51,784,360	678,730	613,167	*355,161	*249,650	*8,355	--	--
Other investments	1,830,462,743	18,007,227	3,033,225	1,364,239	1,553,275	*99,466	*25,187	-8,942
Depreciable assets	1,387,968,098	99,593,316	19,504,722	10,466,471	6,262,965	721,034	877,000	1,177,252
Less: Accumulated depreciation	499,229,607	41,298,544	12,286,102	7,130,934	3,672,523	408,309	395,769	678,566
Depletable assets	39,031,975	35,710,037	3,466,928	*34,559	*4,581	3,407,937	--	*19,850
Less: Accumulated depletion	13,018,726	11,854,187	151,163	*23,879	*4,041	*109,403	--	*13,841
Land	224,016,842	9,932,144	8,686,346	5,978,604	1,788,839	680,622	*2,400	235,881
Intangible assets	192,739,332	13,757,282	597,502	101,643	180,801	13,186	*175,714	126,158
Less: Accumulated amortization	44,028,880	3,923,105	161,557	33,545	61,188	6,551	*45,493	14,780
Other assets	329,965,110	22,027,988	3,515,420	1,854,134	698,419	887,397	*17,041	58,429
Total liabilities and capital	**4,776,464,136**	**193,308,978**	**34,712,710**	**16,468,301**	**9,348,531**	**6,246,956**	**945,000**	**1,703,921**
Accounts payable	151,086,048	12,047,971	901,261	298,702	341,525	14,819	*27,549	218,667
Mortgages, notes, bonds payable in less than 1 year	175,347,830	7,135,040	3,471,819	1,585,776	1,618,017	146,368	*5,407	116,252
Other current liabilities	574,090,059	17,078,960	2,433,535	1,825,966	173,134	150,054	*112,353	172,028
Nonrecourse loans	366,361,752	12,688,436	520,866	*346,512	*144,913	--	*23,868	*5,573
Mortgages, notes, bonds payable in 1 year or more	663,279,661	33,953,413	8,705,119	4,810,241	2,666,495	625,044	*234,837	368,502
Other liabilities	300,431,409	18,837,252	2,082,023	1,459,435	148,567	*186,455	*226,828	60,737
Partners capital accounts	2,545,867,377	91,567,906	16,598,087	6,141,671	4,255,880	5,124,216	314,159	762,162

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Mining						Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining	Utilities	Total	Total	Building, developing, and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL PARTNERSHIPS								
Number of partnerships [1]	**26,084**	**20,518**	**4,289**	**1,277**	**2,453**	**153,458**	**115,509**	**68,776**
Number of partners	**474,588**	**429,966**	**33,796**	**10,827**	**62,510**	**611,574**	**401,783**	**292,758**
Partnerships reporting balance sheet data:								
Number of partnerships	**20,677**	**16,919**	**2,587**	**1,171**	**1,634**	**103,833**	**76,370**	**51,693**
Number of partners	**446,665**	**416,412**	**19,638**	**10,615**	**60,275**	**492,329**	**310,483**	**247,212**
Total assets	**115,132,569**	**91,953,931**	**20,665,055**	**2,513,583**	**117,373,064**	**439,075,644**	**132,073,900**	**111,000,377**
Cash	3,211,255	2,692,704	375,919	142,632	3,796,638	18,618,589	9,006,219	6,517,150
Trade notes and accounts receivable	9,517,631	7,582,877	1,580,188	354,566	19,488,027	70,595,540	11,648,492	6,720,033
Less: Allowance for bad debts	29,550	6,080	15,635	*7,834	306,888	941,270	68,763	35,054
Inventories	1,690,580	714,960	945,233	30,387	669,762	63,370,747	26,592,862	25,970,117
U.S. Government obligations	*123,016	*90,239	*32,776	--	--	276,444	*98,087	*92,375
Tax-exempt securities	372,603	372,603	--	--	--	97,671	87,377	*60,584
Other current assets	6,369,555	4,379,110	1,780,563	209,882	19,828,949	43,216,324	20,640,144	19,089,666
Mortgage and real estate loans	106,912	64,944	*41,968	--	--	767,338	719,279	719,025
Other investments	11,940,160	10,782,612	1,045,235	*112,313	9,042,596	32,898,913	13,992,101	7,708,632
Depreciable assets	69,951,188	51,936,668	16,294,877	1,719,642	50,475,221	191,544,893	21,747,841	15,254,103
Less: Accumulated depreciation	33,630,616	25,437,105	7,585,258	608,252	12,589,513	80,201,548	6,984,049	3,604,085
Depletable assets	41,637,711	37,640,454	3,940,641	*56,616	*200,973	864,908	116,255	*81,477
Less: Accumulated depletion	13,992,106	13,452,917	538,570	*620	*186,179	203,870	43,080	*10,200
Land	1,496,527	915,442	573,544	*7,541	452,371	19,777,995	15,863,139	15,597,480
Intangible assets	9,017,696	7,850,181	960,861	206,655	8,241,700	36,729,006	1,639,307	827,347
Less: Accumulated amortization	3,454,981	3,238,854	198,843	17,284	1,246,280	6,789,547	451,428	372,560
Other assets	10,804,989	9,066,094	1,431,555	307,340	19,505,686	48,453,511	17,470,117	16,384,288
Total liabilities and capital	**115,132,569**	**91,953,931**	**20,665,055**	**2,513,583**	**117,373,064**	**439,075,644**	**132,073,900**	**111,000,377**
Accounts payable	5,283,002	4,059,366	995,419	228,217	16,593,283	59,510,708	11,595,697	8,208,032
Mortgages, notes, bonds payable in less than 1 year	2,663,026	2,167,644	381,725	113,657	2,125,499	27,532,165	13,817,556	12,846,807
Other current liabilities	5,047,468	3,580,910	1,369,588	96,970	18,593,814	52,655,290	17,123,816	13,558,040
Nonrecourse loans	5,946,983	5,600,887	*339,617	*6,479	10,770,010	13,004,940	9,374,387	8,806,142
Mortgages, notes, bonds payable in 1 year or more	15,339,829	10,355,513	4,199,044	785,272	24,596,670	94,490,487	32,222,526	30,037,272
Other liabilities	9,285,701	6,522,776	2,642,242	*120,683	15,958,442	36,641,092	16,758,270	11,103,158
Partners capital accounts	71,566,561	59,666,836	10,737,420	1,162,304	28,735,347	155,240,961	31,181,648	26,440,926
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**16,710**	**14,330**	**1,715**	**664**	**1,332**	**93,804**	**74,556**	**37,777**
Number of partners	**356,505**	**328,958**	**24,304**	**3,242**	**7,119**	**355,519**	**258,918**	**172,454**
Partnerships reporting balance sheet data:								
Number of partnerships	**13,863**	**12,708**	**594**	**561**	**796**	**60,340**	**46,897**	**27,090**
Number of partners	**338,115**	**323,772**	**11,307**	**3,036**	**5,483**	**281,274**	**197,542**	**146,496**
Total assets	**86,546,062**	**73,335,182**	**12,139,472**	**1,071,408**	**72,050,206**	**287,641,305**	**75,688,802**	**63,623,395**
Cash	2,710,094	2,418,336	191,524	100,234	2,789,400	14,809,699	7,038,842	4,841,335
Trade notes and accounts receivable	8,524,185	7,201,899	1,103,839	218,447	10,456,301	48,237,732	8,706,493	4,974,360
Less: Allowance for bad debts	21,571	6,080	10,463	*5,028	159,092	489,966	32,676	14,879
Inventories	1,047,153	632,357	394,586	*20,209	477,693	41,029,129	16,670,269	16,187,617
U.S. Government obligations	*123,016	*90,239	*32,776	--	--	242,587	*67,549	*61,837
Tax-exempt securities	372,603	372,603	--	--	--	97,125	*86,830	*60,584
Other current assets	4,933,455	3,597,886	1,218,988	116,581	11,530,633	29,982,124	14,458,646	13,133,148
Mortgage and real estate loans	65,564	64,944	*620	--	--	598,462	564,989	564,734
Other investments	8,579,539	8,071,753	493,098	*14,688	6,394,462	21,490,926	5,164,943	4,141,834
Depreciable assets	45,981,437	35,928,908	9,418,275	634,254	34,107,156	124,658,749	11,106,601	6,927,195
Less: Accumulated depreciation	19,393,730	14,996,704	4,053,358	343,668	9,618,712	57,048,622	4,650,858	2,191,851
Depletable assets	32,042,599	29,555,282	2,430,833	*56,484	*200,510	440,248	*40,466	*30,801
Less: Accumulated depletion	11,516,906	11,192,690	323,628	*588	*186,118	149,599	*14,931	*6,284
Land	1,026,196	875,521	150,263	*412	219,602	9,242,911	6,257,150	6,125,073
Intangible assets	7,248,049	6,782,264	394,024	*71,761	5,911,731	27,189,907	974,083	397,754
Less: Accumulated amortization	2,820,754	2,691,482	127,056	*2,216	940,794	5,401,525	284,756	222,360
Other assets	7,645,134	6,630,146	825,151	189,837	10,867,433	32,711,420	9,535,162	8,612,496
Total liabilities and capital	**86,546,062**	**73,335,182**	**12,139,472**	**1,071,408**	**72,050,206**	**287,641,305**	**75,688,802**	**63,623,395**
Accounts payable	4,146,585	3,602,747	407,910	135,928	7,000,124	38,700,155	8,071,525	5,605,934
Mortgages, notes, bonds payable in less than 1 year	2,232,046	2,054,834	113,715	*63,498	1,431,175	15,824,812	7,522,127	6,934,604
Other current liabilities	3,807,147	3,122,969	654,162	30,016	10,838,278	28,253,510	11,001,718	8,306,172
Nonrecourse loans	5,703,029	5,457,585	*238,964	*6,479	6,464,542	5,700,867	3,577,941	3,523,919
Mortgages, notes, bonds payable in 1 year or more	11,075,772	9,047,340	1,953,122	*75,310	14,172,522	51,078,115	14,501,950	13,201,993
Other liabilities	6,810,510	5,582,093	1,215,615	*12,801	9,944,720	16,818,516	5,237,275	4,449,008
Partners capital accounts	52,770,973	44,467,614	7,555,984	747,376	22,198,845	131,265,330	25,776,267	21,601,765

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
	Heavy construction	Special trade contractors					Total	Food manufacturing
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors		
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
ALL PARTNERSHIPS								
Number of partnerships [1]	**3,362**	**43,371**	**6,056**	**3,342**	**4,699**	**29,274**	**37,950**	**3,463**
Number of partners	**7,967**	**101,058**	**13,453**	**8,606**	**10,170**	**68,829**	**209,791**	**16,743**
Partnerships reporting balance sheet data:								
Number of partnerships	**2,845**	**21,831**	**2,835**	**1,554**	**2,139**	**15,303**	**27,463**	**3,003**
Number of partners	**6,862**	**56,410**	**6,999**	**4,326**	**5,194**	**39,890**	**181,845**	**15,709**
Total assets	**13,053,560**	**8,019,963**	**1,631,522**	**149,377**	**463,775**	**5,775,289**	**307,001,743**	**19,415,982**
Cash	1,620,178	868,891	112,452	39,959	75,886	640,595	9,612,370	546,054
Trade notes and accounts receivable	2,591,669	2,336,789	473,986	*76,578	160,449	1,625,777	58,947,049	3,374,638
Less: Allowance for bad debts	13,039	20,671	7,474	*196	*183	12,818	872,508	69,049
Inventories	144,554	478,192	71,720	*4,118	*33,317	369,036	36,777,885	3,771,256
U.S. Government obligations	504	*5,209	--	--	--	*5,209	*178,357	--
Tax-exempt securities	*26,697	*95	--	--	--	*95	*10,294	--
Other current assets	919,586	630,893	118,375	*6,569	91,823	414,126	22,576,179	612,453
Mortgage and real estate loans	*111	*144	--	--	*144	--	48,059	--
Other investments	5,590,305	693,163	*56,742	*690	*11,789	623,942	18,906,812	1,055,018
Depreciable assets	3,139,160	3,354,577	675,225	53,965	181,514	2,443,873	169,797,052	9,928,932
Less: Accumulated depreciation	1,570,724	1,809,239	307,619	35,428	109,336	1,356,856	73,217,499	3,679,619
Depletable assets	*10,817	*23,961	--	--	--	*23,961	748,653	*839
Less: Accumulated depletion	*8,919	*23,961	--	--	--	*23,961	160,790	505
Land	126,624	139,035	*6,323	--	*6,644	126,069	3,914,856	286,152
Intangible assets	134,739	677,221	421,063	*91	*143	255,924	35,089,699	3,507,270
Less: Accumulated amortization	19,914	58,954	*24,007	*38	*57	34,853	6,338,119	300,529
Other assets	361,211	724,618	34,736	*3,070	11,643	675,169	30,983,394	383,073
Total liabilities and capital	**13,053,560**	**8,019,963**	**1,631,522**	**149,377**	**463,775**	**5,775,289**	**307,001,743**	**19,415,982**
Accounts payable	2,029,173	1,358,492	270,196	*33,542	75,095	979,660	47,915,011	2,469,637
Mortgages, notes, bonds payable in less than 1 year	479,108	491,641	37,985	*5,373	28,080	420,204	13,714,609	1,874,176
Other current liabilities	1,893,669	1,672,107	406,744	59,192	132,298	1,073,873	35,531,475	1,613,153
Nonrecourse loans	*549,102	*19,144	--	--	*5,474	*13,670	3,630,553	291,127
Mortgages, notes, bonds payable in 1 year or more	664,588	1,520,667	469,875	*8,859	55,573	986,360	62,267,961	4,516,952
Other liabilities	4,878,593	776,519	73,662	*7,173	*9,199	686,485	19,882,822	1,369,559
Partners capital accounts	2,559,328	2,181,393	373,061	35,239	158,056	1,615,038	124,059,313	7,281,378
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**2,486**	**34,293**	**4,802**	**3,179**	**3,395**	**22,918**	**19,248**	**1,006**
Number of partners	**6,009**	**80,455**	**10,110**	**8,137**	**7,692**	**54,516**	**96,601**	**8,740**
Partnerships reporting balance sheet data:								
Number of partnerships	**2,317**	**17,490**	**2,247**	**1,534**	**1,539**	**12,170**	**13,443**	**692**
Number of partners	**5,599**	**45,447**	**4,987**	**4,287**	**3,980**	**32,194**	**83,732**	**8,064**
Total assets	**5,792,561**	**6,272,847**	**1,101,072**	**127,485**	**410,194**	**4,634,095**	**211,952,503**	**14,402,732**
Cash	1,465,474	732,033	87,141	32,321	72,448	540,123	7,770,857	454,249
Trade notes and accounts receivable	1,939,551	1,792,582	293,519	*62,324	146,730	1,290,009	39,531,239	2,195,102
Less: Allowance for bad debts	5,217	12,581	*6,450	*196	--	5,935	457,290	55,333
Inventories	118,959	363,693	46,756	*4,118	*33,200	279,619	24,358,860	2,629,098
U.S. Government obligations	504	*5,209	--	--	--	*5,209	*175,038	--
Tax-exempt securities	*26,151	*95	--	--	--	*95	*10,294	--
Other current assets	776,162	549,336	98,155	*6,569	89,342	355,269	15,523,478	478,256
Mortgage and real estate loans	*111	*144	--	--	*144	--	*33,473	--
Other investments	386,489	636,620	*48,573	*690	*11,789	575,568	16,325,984	896,794
Depreciable assets	1,770,175	2,409,232	357,412	53,965	142,325	1,855,530	113,552,147	7,606,909
Less: Accumulated depreciation	1,046,116	1,412,891	193,929	35,428	101,449	1,082,085	52,397,764	2,976,519
Depletable assets	*9,665	--	--	--	--	--	399,782	*839
Less: Accumulated depletion	*8,648	--	--	--	--	--	134,668	505
Land	41,946	90,132	*5,162	--	*6,644	78,326	2,985,761	235,392
Intangible assets	70,618	505,711	*359,509	*91	*143	145,968	26,215,824	2,910,173
Less: Accumulated amortization	12,114	50,282	*21,558	*38	*57	28,629	5,116,769	242,840
Other assets	258,851	663,815	26,783	*3,070	8,935	625,028	23,176,258	271,116
Total liabilities and capital	**5,792,561**	**6,272,847**	**1,101,072**	**127,485**	**410,194**	**4,634,095**	**211,952,503**	**14,402,732**
Accounts payable	1,444,708	1,020,883	201,003	*30,038	64,787	725,055	30,628,630	1,626,195
Mortgages, notes, bonds payable in less than 1 year	248,274	339,248	28,346	*5,373	24,312	281,217	8,302,686	1,280,038
Other current liabilities	1,593,548	1,101,998	157,521	41,277	128,223	774,978	17,251,792	984,803
Nonrecourse loans	*37,968	*16,054	--	--	*5,474	*10,580	2,122,926	*176,110
Mortgages, notes, bonds payable in 1 year or more	249,370	1,050,586	357,648	*8,859	*22,872	661,207	36,576,165	2,700,540
Other liabilities	275,471	512,796	*8,564	*7,173	*9,199	487,860	11,581,241	1,015,916
Partners capital accounts	1,943,221	2,231,282	347,990	34,767	155,326	1,693,199	105,489,063	6,619,129

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ALL PARTNERSHIPS								
Number of partnerships [1]	**524**	**477**	**1,544**	***171**	**1,927**	**191**	**4,253**	**657**
Number of partners	**2,998**	**1,513**	**3,773**	***1,156**	**6,264**	**690**	**11,772**	**3,487**
Partnerships reporting balance sheet data:								
Number of partnerships	**513**	**475**	**1,532**	***171**	**1,776**	**184**	**2,119**	**266**
Number of partners	**2,975**	**1,464**	**3,749**	***1,156**	**5,954**	**677**	**6,438**	**1,471**
Total assets	**16,961,391**	**3,437,124**	**2,175,990**	***775,110**	**3,269,118**	**6,440,847**	**3,788,633**	**50,085,201**
Cash	315,072	55,540	81,150	*7,000	69,257	196,162	253,274	780,932
Trade notes and accounts receivable	6,249,284	677,918	387,310	*122,473	316,238	735,471	1,249,545	9,199,559
Less: Allowance for bad debts	45,518	47,032	9,927	*1,402	4,074	16,116	21,890	89,251
Inventories	1,048,836	928,696	801,068	*102,656	611,195	563,991	261,073	4,232,874
U.S. Government obligations	96,047	960	--	--	*1,900	--	--	--
Tax-exempt securities	*6,285	--	--	--	--	--	--	--
Other current assets	1,355,296	88,984	80,034	*161,221	203,102	421,310	178,663	4,402,231
Mortgage and real estate loans	*2,916	--	--	--	*1,828	*17	--	*3,707
Other investments	1,668,648	189,318	*52,662	*42	94,765	225,216	*182,999	3,352,973
Depreciable assets	4,884,342	2,582,906	691,068	*90,879	2,249,409	6,684,130	2,101,231	36,315,305
Less: Accumulated depreciation	2,650,909	1,362,350	414,015	*25,216	1,131,928	2,767,242	1,096,109	14,907,911
Depletable assets	--	--	--	--	345,074	5,589	*676	*8,694
Less: Accumulated depletion	--	--	--	--	*31,035	5,277	*383	*3,011
Land	217,362	21,990	8,996	*1,845	170,056	62,226	21,471	1,711,531
Intangible assets	4,844,802	176,103	149,882	*24,292	211,075	205,807	508,286	1,132,910
Less: Accumulated amortization	1,379,390	15,856	27,110	*4,146	43,187	74,960	104,704	263,319
Other assets	348,318	139,948	374,871	*295,467	205,444	204,523	254,501	4,207,977
Total liabilities and capital	**16,961,391**	**3,437,124**	**2,175,990**	***775,110**	**3,269,118**	**6,440,847**	**3,788,633**	**50,085,201**
Accounts payable	4,431,558	448,777	329,007	*68,426	217,018	509,647	357,125	11,572,734
Mortgages, notes, bonds payable in less than 1 year	267,810	100,207	181,731	*17,795	439,916	223,789	127,731	2,948,018
Other current liabilities	1,205,711	313,302	365,658	*34,985	295,756	1,261,858	751,330	4,915,418
Nonrecourse loans	*50,945	*28,629	*57,925	--	*18,596	*169,208	*99,953	*262,847
Mortgages, notes, bonds payable in 1 year or more	3,237,789	1,135,206	237,856	*280,394	1,029,240	1,768,600	843,930	4,804,261
Other liabilities	856,394	83,742	88,283	*48,385	83,747	452,000	319,356	2,331,607
Partners capital accounts	6,911,185	1,327,261	915,530	*325,125	1,184,846	2,055,745	1,289,209	23,250,315
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**204**	**408**	**574**	***12**	**741**	**104**	**2,323**	**131**
Number of partners	**700**	**1,229**	**1,452**	***40**	**2,626**	**357**	**6,162**	**1,012**
Partnerships reporting balance sheet data:								
Number of partnerships	**193**	**408**	**574**	***12**	**590**	**104**	**1,091**	**131**
Number of partners	**677**	**1,229**	**1,452**	***40**	**2,317**	**357**	**2,775**	**1,012**
Total assets	**15,079,976**	**1,475,433**	**1,407,609**	***659,067**	**1,346,101**	**3,932,491**	**1,674,450**	**37,814,253**
Cash	264,253	36,093	61,837	*4,386	51,369	164,119	202,154	502,648
Trade notes and accounts receivable	5,611,506	254,955	317,019	*92,217	176,631	469,668	817,496	5,281,407
Less: Allowance for bad debts	43,934	12,566	4,326	1,197	*2,242	8,689	*1,823	25,772
Inventories	729,439	340,883	559,004	*77,375	335,948	312,895	74,797	4,104,536
U.S. Government obligations	96,047	960	--	--	*1,900	--	--	--
Tax-exempt securities	*6,285	--	--	--	--	--	--	--
Other current assets	1,321,494	60,730	59,511	*159,237	58,971	307,721	94,203	1,550,410
Mortgage and real estate loans	*2,916	--	--	--	*1,828	*17	--	--
Other investments	*1,660,893	*142,425	*52,637	*42	76,011	*199,042	*11,723	3,212,329
Depreciable assets	3,890,233	1,438,361	434,005	*39,135	830,382	4,277,982	907,518	33,245,529
Less: Accumulated depreciation	2,305,071	881,713	255,855	*17,960	457,031	2,031,371	545,876	14,128,517
Depletable assets	--	--	--	--	*21,536	5,589	*676	*6,527
Less: Accumulated depletion	--	--	--	--	*14,991	5,277	*383	*1,398
Land	162,655	*8,205	8,021	*67	52,905	20,053	13,489	1,646,432
Intangible assets	4,722,828	*54,183	77,497	*13,217	82,010	146,356	83,171	554,505
Less: Accumulated amortization	1,357,255	*9,144	11,405	*2,363	10,730	63,495	45,099	101,950
Other assets	317,687	42,061	109,663	*294,911	141,606	137,880	62,405	1,967,567
Total liabilities and capital	**15,079,976**	**1,475,433**	**1,407,609**	***659,067**	**1,346,101**	**3,932,491**	**1,674,450**	**37,814,253**
Accounts payable	3,938,245	97,827	247,113	*37,880	111,813	192,984	88,315	7,732,696
Mortgages, notes, bonds payable in less than 1 year	94,088	27,370	47,814	*7,301	135,468	148,309	41,016	2,585,389
Other current liabilities	879,399	65,750	279,691	*8,891	143,327	1,018,514	403,129	1,346,333
Nonrecourse loans	33,921	--	*31,490	--	*356	143,062	--	*151,949
Mortgages, notes, bonds payable in 1 year or more	2,519,114	143,433	157,763	255,321	216,289	751,059	264,108	3,903,580
Other liabilities	*689,819	*43,797	46,463	36,166	*2,899	283,024	62,759	1,076,111
Partners capital accounts	6,925,389	1,097,257	597,275	*313,507	735,948	1,395,538	815,123	21,018,195

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ALL PARTNERSHIPS								
Number of partnerships [1]	**1,648**	**1,964**	**2,791**	**290**	**4,185**	**2,099**	**2,361**	**932**
Number of partners	**87,925**	**8,091**	**7,130**	**1,448**	**13,720**	**6,349**	**9,838**	**3,749**
Partnerships reporting balance sheet data:								
Number of partnerships	**1,275**	**1,436**	**824**	**278**	**3,846**	**2,057**	**1,382**	**753**
Number of partners	**87,124**	**6,975**	**2,362**	**1,424**	**12,924**	**6,226**	**7,135**	**2,653**
Total assets	**78,117,962**	**11,019,212**	**4,460,592**	**14,545,786**	**10,308,634**	**14,502,660**	**20,819,496**	**8,701,788**
Cash	1,218,115	164,912	112,814	129,455	374,493	294,925	3,583,442	219,808
Trade notes and accounts receivable	15,286,104	1,620,007	620,251	1,993,037	1,916,957	3,976,609	4,403,803	1,874,380
Less: Allowance for bad debts	114,613	41,143	13,239	61,022	44,323	59,940	24,608	59,701
Inventories	7,607,926	1,338,204	453,280	2,100,581	1,393,245	2,986,957	2,634,770	1,270,093
U.S. Government obligations	*61	--	--	*5,211	*1,164	*3,257	*69,758	--
Tax-exempt securities	4,009	--	--	--	--	--	--	--
Other current assets	5,406,463	540,942	296,222	452,285	504,788	1,349,848	987,028	232,159
Mortgage and real estate loans	*2,022	26,975	*539	--	*187	*238	--	830
Other investments	6,173,278	456,046	199,517	1,476,014	84,812	1,046,933	586,252	1,102,597
Depreciable assets	48,989,155	7,046,731	3,505,718	9,642,443	6,727,530	4,345,028	7,837,053	5,002,328
Less: Accumulated depreciation	22,201,545	2,555,205	1,579,704	3,506,767	2,599,658	2,128,986	3,035,485	2,503,745
Depletable assets	*289,571	--	50,851	--	--	--	*21,472	2,020
Less: Accumulated depletion	*87,781	--	16,059	--	--	--	*8,911	673
Land	464,795	66,029	143,015	183,484	131,685	75,831	92,289	30,807
Intangible assets	11,048,232	1,391,409	588,962	769,754	1,562,770	1,433,615	2,279,366	1,052,725
Less: Accumulated amortization	1,977,822	136,955	52,617	147,223	257,668	185,972	599,194	148,089
Other assets	6,009,992	1,101,260	151,042	1,508,534	512,650	1,364,317	1,992,461	626,247
Total liabilities and capital	**78,117,962**	**11,019,212**	**4,460,592**	**14,545,786**	**10,308,634**	**14,502,660**	**20,819,496**	**8,701,788**
Accounts payable	7,378,272	1,160,400	362,403	1,535,727	950,797	2,395,989	9,341,551	965,987
Mortgages, notes, bonds payable in less than 1 year	2,668,393	501,957	325,729	1,147,787	828,472	620,730	196,720	153,414
Other current liabilities	7,030,939	1,625,502	301,265	1,860,787	1,008,941	3,146,127	3,742,298	690,667
Nonrecourse loans	*1,569,190	*98,295	*75,866	*427,586	*46,788	*24,308	*65,666	*171,546
Mortgages, notes, bonds payable in 1 year or more	13,288,793	3,914,284	942,963	4,362,503	2,734,901	3,213,052	712,364	1,185,433
Other liabilities	3,660,141	998,704	114,397	617,246	233,710	1,443,433	1,932,244	1,124,452
Partners capital accounts	42,522,234	2,720,071	2,337,968	4,594,150	4,505,024	3,659,021	4,828,653	4,410,288
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**1,086**	**954**	**1,681**	**145**	**2,607**	**749**	**847**	**695**
Number of partners	**36,907**	**3,431**	**4,199**	**975**	**7,664**	**2,151**	**5,121**	**1,749**
Partnerships reporting balance sheet data:								
Number of partnerships	**735**	**435**	**202**	**142**	**2,587**	**734**	**430**	**695**
Number of partners	**36,192**	**2,346**	**898**	**971**	**7,622**	**2,085**	**4,633**	**1,749**
Total assets	**55,542,302**	**4,501,822**	**3,390,267**	**7,745,296**	**7,087,345**	**8,925,430**	**12,334,906**	**6,225,696**
Cash	997,437	125,533	96,288	58,698	322,508	165,969	3,169,006	137,273
Trade notes and accounts receivable	11,483,582	739,900	484,150	1,133,302	1,502,493	3,118,397	778,366	1,714,710
Less: Allowance for bad debts	74,440	12,359	10,827	17,313	25,118	19,756	9,308	46,811
Inventories	5,007,824	657,463	337,820	979,799	1,007,356	1,621,793	1,833,238	1,059,334
U.S. Government obligations	--	--	--	5,209	*1,164	--	*69,758	--
Tax-exempt securities	4,009	--	--	--	--	--	--	--
Other current assets	4,433,941	320,731	239,417	324,144	400,515	347,182	556,113	194,776
Mortgage and real estate loans	328	26,975	*539	--	--	38	--	830
Other investments	4,708,268	408,260	196,171	*1,405,987	68,246	894,418	*490,708	1,061,173
Depreciable assets	29,150,610	2,867,422	2,758,113	4,693,761	4,598,711	2,084,427	5,277,807	3,128,953
Less: Accumulated depreciation	13,753,105	1,109,449	1,249,720	2,236,953	2,084,470	1,042,292	2,315,556	1,969,738
Depletable assets	*286,777	--	*44,107	--	--	--	*9,865	--
Less: Accumulated depletion	*87,781	--	*11,860	--	--	--	*5,317	--
Land	302,186	26,009	122,865	50,565	76,198	38,385	75,588	23,001
Intangible assets	9,998,625	213,837	322,306	232,460	1,020,925	616,631	1,189,327	451,113
Less: Accumulated amortization	1,661,362	39,171	47,491	52,536	195,576	81,941	582,697	81,360
Other assets	4,745,404	276,672	108,390	1,168,173	394,393	1,182,178	1,798,008	552,443
Total liabilities and capital	**55,542,302**	**4,501,822**	**3,390,267**	**7,745,296**	**7,087,345**	**8,925,430**	**12,334,906**	**6,225,696**
Accounts payable	5,053,196	477,844	238,837	658,105	670,343	1,870,835	5,082,646	862,683
Mortgages, notes, bonds payable in less than 1 year	1,679,367	94,453	139,089	242,971	515,031	378,081	129,904	121,282
Other current liabilities	4,386,770	462,525	244,604	478,683	646,568	829,961	1,605,497	417,214
Nonrecourse loans	*1,024,870	*63,686	*68,840	*217,317	*46,788	*24,308	*24,447	*48,619
Mortgages, notes, bonds payable in 1 year or more	7,545,762	369,247	435,879	1,797,162	1,289,995	1,071,710	396,528	536,906
Other liabilities	1,890,467	469,200	43,683	280,022	16,191	894,119	1,550,641	998,913
Partners capital accounts	33,961,870	2,564,866	2,219,334	4,071,036	3,902,430	3,856,416	3,545,241	3,240,080

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued				Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Total	Durable goods	Nondurable goods	Total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ALL PARTNERSHIPS								
Number of partnerships [1]	**722**	**3,952**	**3,800**	**175,246**	**31,345**	**17,684**	**13,660**	**116,960**
Number of partners	**2,004**	**8,308**	**12,832**	**818,387**	**124,600**	**53,643**	**70,957**	**372,006**
Partnerships reporting balance sheet data:								
Number of partnerships	**715**	**2,323**	**2,535**	**102,783**	**24,582**	**14,463**	**10,119**	**64,166**
Number of partners	**1,972**	**5,028**	**8,429**	**661,163**	**105,467**	**43,033**	**62,434**	**262,612**
Total assets	**24,657,422**	**1,505,899**	**12,012,896**	**227,650,480**	**75,537,881**	**24,716,642**	**50,821,239**	**77,356,811**
Cash	635,331	48,134	526,501	8,392,256	3,017,618	1,287,546	1,730,073	3,701,147
Trade notes and accounts receivable	2,470,443	294,597	2,178,425	46,863,849	29,527,994	8,699,871	20,828,123	10,600,759
Less: Allowance for bad debts	48,467	11,416	89,777	1,128,148	530,969	298,813	232,156	530,401
Inventories	2,314,944	363,953	1,992,286	39,970,619	13,834,809	6,509,819	7,324,990	24,723,349
U.S. Government obligations	--	--	--	36,981	*6,912	--	*6,912	*30,069
Tax-exempt securities	--	--	--	*49,078	*20,847	--	*20,847	*28,231
Other current assets	4,466,398	196,506	640,245	20,230,879	11,179,755	3,817,500	7,362,255	4,932,755
Mortgage and real estate loans	7,725	1,073	--	128,391	49,850	*43,771	*6,079	77,153
Other investments	680,986	*11,938	266,797	9,835,610	2,599,532	650,878	1,948,655	1,746,184
Depreciable assets	5,321,221	720,616	5,131,027	98,202,118	11,130,585	3,571,178	7,559,407	29,637,448
Less: Accumulated depreciation	2,200,979	347,819	2,522,305	31,400,132	4,292,711	1,706,880	2,585,831	11,446,021
Depletable assets	--	--	23,866	58,671	*2,674	--	*2,674	55,997
Less: Accumulated depletion	--	--	7,155	9,421	*470	--	*470	8,951
Land	94,100	34,007	97,187	3,776,683	436,500	136,344	300,156	2,815,832
Intangible assets	2,598,845	175,177	1,428,416	15,996,926	5,448,009	1,614,443	3,833,567	7,922,183
Less: Accumulated amortization	370,879	23,063	225,436	2,735,137	894,681	220,400	674,280	1,424,526
Other assets	8,687,755	42,195	2,572,819	19,381,257	4,001,624	611,387	3,390,237	4,495,602
Total liabilities and capital	**24,657,422**	**1,505,899**	**12,012,896**	**227,650,480**	**75,537,881**	**24,716,642**	**50,821,239**	**77,356,811**
Accounts payable	2,130,671	165,176	1,124,109	39,272,773	24,461,193	7,324,564	17,136,628	9,634,754
Mortgages, notes, bonds payable in less than 1 year	639,368	60,484	390,381	17,116,717	3,878,361	1,532,970	2,345,391	11,120,961
Other current liabilities	3,318,188	207,226	1,842,364	32,281,482	14,079,264	3,191,246	10,888,018	10,161,714
Nonrecourse loans	*16,556	*1,959	*153,564	5,600,239	593,151	139,343	453,808	934,562
Mortgages, notes, bonds payable in 1 year or more	12,105,856	285,552	1,668,032	46,934,058	8,160,232	3,182,541	4,977,691	18,828,690
Other liabilities	2,140,422	128,564	1,856,436	15,592,328	5,225,747	1,144,532	4,081,215	4,585,033
Partners capital accounts	4,306,362	656,938	4,978,010	70,852,884	19,139,933	8,201,445	10,938,488	22,091,096
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**497**	**2,788**	**1,698**	**85,787**	**16,561**	**11,297**	**5,264**	**56,921**
Number of partners	**1,345**	**5,784**	**4,955**	**581,549**	**81,563**	**32,234**	**49,329**	**220,427**
Partnerships reporting balance sheet data:								
Number of partnerships	**493**	**1,717**	**1,477**	**57,977**	**13,849**	**9,564**	**4,285**	**37,208**
Number of partners	**1,319**	**3,641**	**4,354**	**522,069**	**75,336**	**27,721**	**47,615**	**179,828**
Total assets	**20,783,178**	**1,222,319**	**6,401,829**	**143,771,253**	**56,852,869**	**19,024,607**	**37,828,262**	**43,098,767**
Cash	476,134	44,787	436,118	5,604,159	2,152,719	969,295	1,183,424	2,410,611
Trade notes and accounts receivable	1,732,701	222,771	1,404,866	35,697,877	23,699,797	7,284,202	16,415,594	7,548,965
Less: Allowance for bad debts	37,217	6,439	41,821	718,037	257,384	110,674	146,710	443,041
Inventories	1,339,462	281,615	1,069,184	24,404,941	10,284,120	4,696,876	5,587,243	13,554,066
U.S. Government obligations	--	--	--	*36,098	*6,660	--	*6,660	*29,438
Tax-exempt securities	--	--	--	*23,323	*20,847	--	*20,847	*2,476
Other current assets	4,293,824	189,761	132,542	14,108,351	8,694,476	3,403,959	5,290,517	3,091,522
Mortgage and real estate loans	--	--	--	72,230	44,826	43,631	1,196	*26,639
Other investments	681,358	*11,929	147,569	6,338,503	1,307,641	449,215	858,426	1,143,432
Depreciable assets	3,384,300	564,414	2,373,574	54,126,014	7,611,000	2,403,075	5,207,925	13,875,899
Less: Accumulated depreciation	1,528,080	298,223	1,210,263	20,058,468	3,088,814	1,162,289	1,926,525	5,949,036
Depletable assets	--	--	23,866	11,137	*263	--	*263	10,873
Less: Accumulated depletion	--	--	7,155	5,707	*229	--	*229	5,478
Land	58,520	27,559	37,664	1,922,456	320,452	109,485	210,967	1,294,367
Intangible assets	2,286,697	158,965	1,080,999	9,434,733	3,103,973	488,774	2,615,199	5,181,874
Less: Accumulated amortization	334,416	16,684	179,256	1,856,917	590,313	79,581	510,731	986,085
Other assets	8,429,897	41,865	1,133,941	14,630,558	3,542,836	528,640	3,014,197	2,312,245
Total liabilities and capital	**20,783,178**	**1,222,319**	**6,401,829**	**143,771,253**	**56,852,869**	**19,024,607**	**37,828,262**	**43,098,767**
Accounts payable	962,528	108,565	569,978	25,059,651	17,153,804	6,211,609	10,942,195	5,299,305
Mortgages, notes, bonds payable in less than 1 year	340,574	26,381	268,757	9,151,048	2,299,660	1,055,694	1,243,966	5,907,173
Other current liabilities	2,214,761	163,353	672,018	19,067,471	12,055,161	2,451,417	9,603,744	5,026,716
Nonrecourse loans	*3,680	--	*63,483	2,050,329	497,820	*123,417	*374,403	366,611
Mortgages, notes, bonds payable in 1 year or more	11,086,619	134,725	1,000,425	22,799,125	4,688,611	1,406,933	3,281,679	7,363,258
Other liabilities	1,885,051	*118,258	177,740	8,427,100	4,250,982	605,035	3,645,947	1,758,119
Partners capital accounts	4,289,965	671,037	3,649,428	57,216,530	15,906,830	7,170,501	8,736,329	17,377,585

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL PARTNERSHIPS								
Number of partnerships [1]	**13,473**	**6,416**	**3,108**	**4,885**	**12,900**	**5,786**	**6,066**	**8,703**
Number of partners	**31,459**	**15,253**	**6,951**	**13,773**	**29,719**	**13,585**	**18,750**	**20,117**
Partnerships reporting balance sheet data:								
Number of partnerships	**9,363**	**3,024**	**1,891**	**3,245**	**7,900**	**3,470**	**5,351**	**5,879**
Number of partners	**22,701**	**7,926**	**4,327**	**10,442**	**19,458**	**8,915**	**17,279**	**14,373**
Total assets	**19,159,660**	**1,982,100**	**5,297,079**	**2,641,793**	**9,879,728**	**1,586,586**	**5,419,533**	**3,499,437**
Cash	1,127,079	109,662	185,235	90,369	524,772	107,610	253,495	323,517
Trade notes and accounts receivable	2,213,371	260,582	2,195,380	524,695	558,131	562,121	240,299	521,179
Less: Allowance for bad debts	42,743	*6,281	53,944	5,250	1,900	270,425	7,211	*7,560
Inventories	10,275,552	599,693	1,934,142	796,562	2,294,720	477,744	446,298	1,289,148
U.S. Government obligations	*466	--	--	*4,428	*483	--	*2,670	--
Tax-exempt securities	--	--	--	--	*46	--	2,430	--
Other current assets	1,066,487	188,307	55,062	73,952	260,294	103,969	98,366	352,016
Mortgage and real estate loans	*1,802	--	--	--	*15,130	--	*16,872	*483
Other investments	241,827	*18,572	*7,406	60,068	108,742	*9,437	95,812	446
Depreciable assets	3,504,644	554,244	1,276,898	1,106,457	7,540,437	380,283	4,342,956	1,031,615
Less: Accumulated depreciation	1,284,765	221,401	537,412	395,464	3,062,977	212,502	1,418,023	478,473
Depletable assets	*2,473	--	*8,211	--	--	--	*42,968	2,345
Less: Accumulated depletion	*1,356	--	*4,805	--	--	--	*2,272	518
Land	339,570	*20,791	*8,983	138,236	841,328	*2,963	825,067	*25,014
Intangible assets	1,053,685	125,831	41,361	92,902	643,545	342,995	282,838	299,785
Less: Accumulated amortization	130,106	30,597	8,871	13,626	119,620	37,498	58,936	58,947
Other assets	791,674	362,698	189,435	168,462	276,598	119,889	255,903	199,388
Total liabilities and capital	**19,159,660**	**1,982,100**	**5,297,079**	**2,641,793**	**9,879,728**	**1,586,586**	**5,419,533**	**3,499,437**
Accounts payable	1,304,459	260,813	906,018	372,109	1,785,080	230,015	544,046	572,921
Mortgages, notes, bonds payable in less than 1 year	7,645,745	140,732	622,107	131,311	444,011	130,607	263,982	93,984
Other current liabilities	2,059,035	255,852	1,569,378	155,581	941,155	-105,816	218,690	497,813
Nonrecourse loans	109,677	--	*6,709	*3,238	*45,656	*84,241	421,223	*29,106
Mortgages, notes, bonds payable in 1 year or more	3,021,802	338,554	108,567	366,307	5,471,181	270,943	2,517,144	736,029
Other liabilities	601,824	145,268	508,977	111,455	589,710	248,054	317,014	234,667
Partners capital accounts	4,417,117	840,880	1,575,323	1,501,791	602,935	728,541	1,137,435	1,334,916
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**6,601**	**2,095**	**1,645**	**3,169**	**5,991**	**2,282**	**4,139**	**5,821**
Number of partners	**16,481**	**4,965**	**2,648**	**9,589**	**13,882**	**5,636**	**11,390**	**13,914**
Partnerships reporting balance sheet data:								
Number of partnerships	**6,159**	**1,160**	**835**	**2,423**	**4,320**	**1,691**	**3,526**	**4,562**
Number of partners	**15,245**	**3,090**	**1,657**	**8,069**	**10,282**	**4,454**	**10,124**	**11,396**
Total assets	**13,054,545**	**929,444**	**2,328,888**	**1,701,463**	**2,765,187**	**1,041,990**	**2,760,654**	**2,866,342**
Cash	876,225	80,573	76,858	78,265	255,715	81,121	156,061	291,410
Trade notes and accounts receivable	1,575,423	213,510	1,986,375	446,500	170,078	469,323	139,973	464,851
Less: Allowance for bad debts	29,244	*5,915	*51,141	4,340	1,280	*245,946	*1,651	*7,560
Inventories	6,641,692	316,801	145,540	597,578	750,630	307,503	214,846	946,323
U.S. Government obligations	*466	--	--	*4,428	--	--	*2,523	--
Tax-exempt securities	--	--	--	--	*46	--	2,430	--
Other current assets	941,328	17,720	39,698	44,228	33,924	93,289	119,481	301,375
Mortgage and real estate loans	202	--	--	--	*15,130	--	*10,597	--
Other investments	233,767	*6,464	*2,970	38,571	68,575	*9,449	13,081	446
Depreciable assets	2,372,602	273,334	80,728	493,155	1,730,725	237,371	2,306,747	827,304
Less: Accumulated depreciation	921,285	136,454	35,655	240,321	844,262	140,848	832,778	401,061
Depletable assets	*166	--	*8,211	--	--	--	*170	2,328
Less: Accumulated depletion	*111	--	*4,805	--	--	--	*47	515
Land	248,227	*8,387	*1,675	100,890	194,143	*2,963	420,341	*21,883
Intangible assets	499,515	48,634	*36,319	59,174	269,817	207,646	129,592	291,868
Less: Accumulated amortization	78,233	13,294	*5,386	7,648	74,289	25,615	33,542	57,696
Other assets	693,805	119,685	47,502	90,983	196,237	45,735	112,830	185,387
Total liabilities and capital	**13,054,545**	**929,444**	**2,328,888**	**1,701,463**	**2,765,187**	**1,041,990**	**2,760,654**	**2,866,342**
Accounts payable	946,900	152,292	745,225	246,437	444,215	320,557	268,894	450,219
Mortgages, notes, bonds payable in less than 1 year	4,666,156	72,645	100,779	52,358	167,873	56,067	74,405	80,178
Other current liabilities	1,717,404	142,907	632,567	110,984	229,645	-176,374	126,719	228,352
Nonrecourse loans	48,181	--	*6,709	*3,238	*25,010	*5,113	*235,849	*7,905
Mortgages, notes, bonds payable in 1 year or more	1,689,758	196,481	82,323	259,030	641,464	103,501	1,001,078	600,066
Other liabilities	374,323	*92,367	*391,751	40,701	89,386	*31,013	62,377	61,798
Partners capital accounts	3,611,822	272,753	369,534	988,715	1,167,593	702,113	991,332	1,437,823

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
ALL PARTNERSHIPS								
Number of partnerships [1]	**13,059**	**2,762**	**25,038**	**14,762**	**26,941**	**2,667**	**1,200**	**12,697**
Number of partners	**30,100**	**7,226**	**56,450**	**128,623**	**321,782**	**6,143**	**9,864**	**28,549**
Partnerships reporting balance sheet data:								
Number of partnerships	**5,631**	**1,177**	**10,748**	**6,487**	**14,035**	**2,059**	**731**	**5,188**
Number of partners	**14,391**	**4,057**	**27,829**	**110,914**	**293,084**	**4,978**	**7,826**	**12,295**
Total assets	**1,529,510**	**5,372,655**	**5,174,865**	**15,813,865**	**74,755,788**	**5,648,660**	**4,627,755**	**2,320,273**
Cash	73,519	129,258	314,773	461,859	1,673,491	152,264	307,952	112,948
Trade notes and accounts receivable	111,464	139,684	538,664	2,735,188	6,735,096	278,866	557,938	529,657
Less: Allowance for bad debts	*5,052	4,317	30,571	95,148	66,778	9,234	*6,789	4,385
Inventories	683,451	2,280,745	1,986,660	1,658,635	1,412,461	*107,796	*32,614	69,557
U.S. Government obligations	--	--	*22,021	--	--	--	--	--
Tax-exempt securities	--	--	--	25,755	--	--	--	--
Other current assets	65,093	587,247	311,674	1,770,288	4,118,368	472,290	139,889	144,980
Mortgage and real estate loans	--	--	*42,867	--	*1,388	--	*765	--
Other investments	*4,289	*-283,628	132,026	1,351,188	5,489,894	164,564	428,893	4,584
Depreciable assets	600,768	3,187,978	1,845,037	4,266,130	57,434,085	5,185,566	3,825,530	2,457,417
Less: Accumulated depreciation	303,806	1,064,295	696,855	1,770,048	15,661,401	1,324,063	1,224,800	1,269,568
Depletable assets	--	--	--	--	--	--	--	--
Less: Accumulated depletion	--	--	--	--	--	--	--	--
Land	*36,120	229,818	174,303	173,639	524,350	*46,224	*19,035	31,586
Intangible assets	192,608	15,541	340,280	4,490,812	2,626,734	133,209	295,315	214,395
Less: Accumulated amortization	36,744	4,817	73,458	851,307	415,930	35,809	144,502	35,186
Other assets	107,798	159,438	267,445	1,596,873	10,884,031	476,988	395,918	64,288
Total liabilities and capital	**1,529,510**	**5,372,655**	**5,174,865**	**15,813,865**	**74,755,788**	**5,648,660**	**4,627,755**	**2,320,273**
Accounts payable	255,950	483,663	712,645	2,207,032	5,176,826	288,751	133,078	319,269
Mortgages, notes, bonds payable in less than 1 year	66,295	89,329	986,592	506,264	2,117,395	392,093	58,200	367,975
Other current liabilities	167,877	907,250	544,264	2,950,635	8,040,503	845,290	448,114	257,599
Nonrecourse loans	*2,874	--	*195,176	*36,664	4,072,525	*624,649	*732,244	*179,038
Mortgages, notes, bonds payable in 1 year or more	399,255	1,727,840	798,139	3,072,927	19,945,136	1,679,443	1,374,927	886,392
Other liabilities	297,281	201,476	314,711	1,014,595	5,781,547	1,308,832	263,927	99,136
Partners capital accounts	339,977	1,963,097	1,623,337	6,025,747	29,621,855	509,603	1,617,266	210,864
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**6,660**	**910**	**11,689**	**5,920**	**12,304**	**259**	**568**	**6,532**
Number of partners	**14,295**	**3,355**	**26,742**	**97,530**	**279,559**	**681**	**8,431**	**14,673**
Partnerships reporting balance sheet data:								
Number of partnerships	**2,881**	**449**	**6,634**	**2,566**	**6,919**	**146**	**445**	**3,032**
Number of partners	**6,398**	**2,434**	**16,633**	**90,045**	**266,905**	**504**	**7,114**	**6,833**
Total assets	**842,208**	**2,218,641**	**3,117,985**	**9,471,420**	**43,819,617**	**526,201**	**1,593,836**	**1,144,434**
Cash	43,253	47,381	207,272	216,477	1,040,829	66,675	143,619	83,571
Trade notes and accounts receivable	85,002	*28,222	416,237	1,553,470	4,449,116	123,057	397,497	335,645
Less: Allowance for bad debts	*3,223	2,210	29,229	61,302	17,611	*5,042	211	*1,362
Inventories	412,957	885,640	1,293,678	1,040,879	566,755	*57,590	*3,003	*66,362
U.S. Government obligations	--	--	*22,021	--	--	--	--	--
Tax-exempt securities	--	--	--	--	--	--	--	--
Other current assets	30,462	*453,931	249,875	766,211	2,322,354	55,413	88,046	101,850
Mortgage and real estate loans	--	--	*711	--	*765	--	*765	--
Other investments	*2,653	*162	106,560	660,737	3,887,431	*-1,694	*73,288	*1,907
Depreciable assets	329,419	1,431,340	1,011,752	2,781,423	32,639,115	389,464	1,485,824	1,314,602
Less: Accumulated depreciation	160,599	638,091	486,997	1,110,685	11,020,618	201,650	667,827	811,426
Depletable assets	--	--	--	--	--	--	--	--
Less: Accumulated depletion	--	--	--	--	--	--	--	--
Land	*33,931	5,886	118,385	137,657	307,637	*12,944	*141	22,959
Intangible assets	38,794	*3,476	163,567	3,433,473	1,148,887	*10,353	149,119	29,301
Less: Accumulated amortization	7,612	*1,355	51,972	629,444	280,520	*3,580	142,641	17,124
Other assets	37,173	*4,258	96,126	682,524	8,775,476	*22,671	63,213	18,149
Total liabilities and capital	**842,208**	**2,218,641**	**3,117,985**	**9,471,420**	**43,819,617**	**526,201**	**1,593,836**	**1,144,434**
Accounts payable	153,451	190,784	480,169	900,162	2,606,542	66,056	66,225	231,052
Mortgages, notes, bonds payable in less than 1 year	38,053	*17,156	283,236	298,268	944,214	*24,640	46,100	161,280
Other current liabilities	114,644	260,706	240,220	1,398,940	1,985,594	32,954	178,772	122,313
Nonrecourse loans	--	--	*34,607	--	*1,185,897	--	--	*7,027
Mortgages, notes, bonds payable in 1 year or more	127,292	*176,928	369,513	2,115,824	10,747,256	*118,198	403,951	297,118
Other liabilities	*115,747	*7,616	198,152	292,887	2,417,999	*31,086	71,590	18,869
Partners capital accounts	293,021	1,565,451	1,512,088	4,465,339	23,932,115	253,267	827,197	306,774

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued							
	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
ALL PARTNERSHIPS								
Number of partnerships [1]	**1,437**	**287**	***581**	**4,704**	***1,429**	**1,938**	**26,945**	**5,352**
Number of partners	**3,182**	**244,449**	***1,228**	**19,749**	***2,882**	**5,736**	**313,726**	**17,224**
Partnerships reporting balance sheet data:								
Number of partnerships	**1,099**	**272**	***19**	**2,613**	***633**	**1,421**	**19,411**	**2,573**
Number of partners	**2,507**	**244,416**	***104**	**15,004**	***1,289**	**4,664**	**143,759**	**11,135**
Total assets	**624,806**	**50,990,372**	***159,157**	**5,129,138**	***68,611**	**5,187,016**	**353,349,967**	**16,175,554**
Cash	9,702	803,022	*15,753	155,648	*9,772	106,430	7,597,387	501,790
Trade notes and accounts receivable	80,544	3,886,446	*308	1,086,755	*42,960	271,622	39,438,539	4,252,183
Less: Allowance for bad debts	*641	5,179	--	37,394	*1,625	1,531	2,896,547	591,841
Inventories	*3,128	247,338	*2,440	892,594	*1,179	55,815	9,176,438	388,004
U.S. Government obligations	--	--	--	--	--	--	*105,994	--
Tax-exempt securities	--	--	--	--	--	--	*228,454	--
Other current assets	45,617	2,763,517	*3,614	223,605	*833	324,023	47,986,789	579,797
Mortgage and real estate loans	--	623	--	--	--	--	*350,708	--
Other investments	--	4,652,873	*3,575	*99,434	--	135,972	29,479,922	751,620
Depreciable assets	502,244	38,633,398	*147,659	2,353,441	*33,128	4,295,703	129,539,439	4,268,391
Less: Accumulated depreciation	170,543	9,726,091	*17,084	737,101	*13,547	1,178,603	48,247,244	1,999,896
Depletable assets	--	--	--	--	--	--	137	--
Less: Accumulated depletion	--	--	--	--	--	--	1	--
Land	*126	36,596	--	*29,985	--	360,798	1,038,929	139,716
Intangible assets	*94,814	642,978	*3,408	840,811	*1,564	400,240	123,595,454	5,837,794
Less: Accumulated amortization	*6,019	82,747	*541	73,989	*215	36,922	18,216,268	1,163,684
Other assets	*65,834	9,137,598	*24	295,350	*-5,437	453,469	34,171,837	3,211,679
Total liabilities and capital	**624,806**	**50,990,372**	***159,157**	**5,129,138**	***68,611**	**5,187,016**	**353,349,967**	**16,175,554**
Accounts payable	37,123	3,511,391	*3,627	635,662	*22,167	225,758	24,782,070	645,260
Mortgages, notes, bonds payable in less than 1 year	*86,170	363,751	*6,297	605,999	*3,261	233,649	10,914,357	160,126
Other current liabilities	50,931	5,522,120	*54,239	293,892	*16,934	551,385	70,860,979	1,273,473
Nonrecourse loans	--	*1,184,644	--	*993,260	--	*358,691	6,094,678	*27,918
Mortgages, notes, bonds payable in 1 year or more	*167,216	13,087,110	*59,012	956,325	*14,548	1,720,164	61,580,623	2,514,191
Other liabilities	*86,413	3,639,705	--	288,260	--	95,275	41,268,906	2,929,034
Partners capital accounts	196,954	23,681,650	*35,983	1,355,741	*11,701	2,002,094	137,848,354	8,625,553
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**591**	**182**	***12**	**1,880**	***1,334**	**947**	**9,497**	**3,225**
Number of partners	**1,371**	**244,017**	***73**	**4,124**	***2,668**	**3,522**	**200,795**	**7,566**
Partnerships reporting balance sheet data:								
Number of partnerships	**253**	**177**	***12**	**1,377**	***537**	**939**	**5,183**	**1,050**
Number of partners	**696**	**244,006**	***73**	**3,099**	***1,075**	**3,507**	**39,672**	**2,722**
Total assets	**287,006**	**34,090,472**	***15,740**	**2,556,931**	***46,436**	**3,558,561**	**220,500,555**	**12,785,832**
Cash	3,935	553,989	*420	85,013	*9,740	93,868	4,393,525	389,501
Trade notes and accounts receivable	*48,538	2,550,861	*115	770,550	*36,980	185,874	31,977,087	3,592,477
Less: Allowance for bad debts	203	*2,380	--	5,705	*1,625	*1,083	1,729,948	262,458
Inventories	*2,802	134,698	*700	263,712	--	37,887	6,809,414	284,376
U.S. Government obligations	--	--	--	--	--	--	*105,994	--
Tax-exempt securities	--	--	--	--	--	--	*228,454	--
Other current assets	*12,905	1,749,730	*87	72,220	*795	241,309	22,545,557	425,371
Mortgage and real estate loans	--	--	--	--	--	--	8,825	--
Other investments	--	3,595,058	*3,575	*90,563	--	124,735	26,010,750	611,661
Depreciable assets	*182,284	24,957,339	*10,826	1,172,838	*14,427	3,111,511	85,249,557	3,843,273
Less: Accumulated depreciation	*89,928	8,059,840	*2,616	316,475	*8,301	862,555	37,072,602	1,838,093
Depletable assets	--	--	--	--	--	--	--	--
Less: Accumulated depletion	--	--	--	--	--	--	--	--
Land	--	33,449	--	*29,295	--	208,850	711,429	128,295
Intangible assets	*64,425	535,124	*3,007	293,132	--	64,426	72,869,950	3,368,845
Less: Accumulated amortization	*3,510	57,052	*397	40,278	--	15,939	10,811,035	698,564
Other assets	*65,759	8,099,498	*24	142,066	*-5,580	369,677	19,203,598	2,941,147
Total liabilities and capital	**287,006**	**34,090,472**	***15,740**	**2,556,931**	***46,436**	**3,558,561**	**220,500,555**	**12,785,832**
Accounts payable	*18,152	1,683,893	--	356,524	*18,821	165,817	17,915,510	350,986
Mortgages, notes, bonds payable in less than 1 year	*16,221	357,582	--	182,831	*348	155,213	7,605,086	108,980
Other current liabilities	*20,462	1,224,718	*225	222,774	*15,737	167,640	33,792,239	845,550
Nonrecourse loans	--	903,511	--	1,815	--	*273,545	477,622	*26,260
Mortgages, notes, bonds payable in 1 year or more	*34,415	8,347,698	*12,112	480,998	*879	1,051,886	21,310,629	1,538,646
Other liabilities	*32,826	2,003,537	--	171,525	--	88,566	15,983,477	1,392,446
Partners capital accounts	164,929	19,569,533	*3,403	1,140,465	*10,653	1,655,894	123,415,992	8,522,964

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
					Finance and insurance			
	Motion picture and sound recording industries	Broadcasting and telecom-munications	Information services and data processing services	Total	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
ALL PARTNERSHIPS								
Number of partnerships [1]	**7,248**	**8,246**	**6,099**	**1,157,453**	**251,657**	**98**	**4,264**	**904**
Number of partners	**20,312**	**246,762**	**29,428**	**9,180,367**	**3,380,669**	**391**	**28,221**	**9,472**
Partnerships reporting balance sheet data:								
Number of partnerships	**5,524**	**6,629**	**4,686**	**914,437**	**166,131**	**98**	**4,183**	**782**
Number of partners	**15,661**	**91,558**	**25,405**	**7,509,890**	**2,354,574**	**391**	**27,707**	**9,227**
Total assets	**57,822,667**	**270,521,774**	**8,829,972**	**4,787,869,371**	**2,943,541,492**	**7,672,582**	**124,388,568**	**6,971,947**
Cash	872,035	5,435,425	788,136	183,448,535	115,603,829	516,190	1,960,185	829,865
Trade notes and accounts receivable	9,842,235	24,510,002	834,118	195,719,568	159,485,732	776,511	66,824,617	1,363,840
Less: Allowance for bad debts	919,713	1,345,596	39,397	1,584,041	1,208,003	*7,069	822,965	*15,541
Inventories	5,959,594	2,819,983	*8,857	27,291,835	13,304,567	--	*363,438	344
U.S. Government obligations	*95,805	*10,189	--	72,064,558	70,107,767	*216,107	*235,225	--
Tax-exempt securities	222,150	--	*6,304	24,860,029	23,292,056	*165,353	*100,868	--
Other current assets	19,573,332	27,151,730	681,929	653,369,943	567,777,236	2,143,322	10,511,115	2,384,436
Mortgage and real estate loans	8,825	*308,580	*33,303	54,350,189	34,756,138	*364,833	16,079,464	*131,094
Other investments	8,174,435	19,739,138	814,730	1,986,051,803	1,779,864,053	*748,081	11,156,051	*76,383
Depreciable assets	11,140,657	110,725,392	3,404,999	1,390,206,432	21,446,105	*70,371	2,045,596	151,777
Less: Accumulated depreciation	6,146,040	38,426,915	1,674,392	398,323,513	5,202,596	*15,556	519,039	74,043
Depletable assets	--	137	--	3,127,416	960,697	--	--	--
Less: Accumulated depletion	--	1	--	1,124,069	650,996	--	--	--
Land	244,408	606,601	*48,205	290,108,815	4,074,478	--	163,541	--
Intangible assets	8,584,607	105,317,551	3,855,503	64,128,865	15,420,371	*2,706	2,169,409	*2,160,801
Less: Accumulated amortization	3,715,753	12,713,500	623,331	22,609,167	4,189,551	*541	300,883	*260,205
Other assets	3,886,090	26,383,059	691,009	266,782,173	148,699,608	*2,692,274	14,421,944	223,194
Total liabilities and capital	**57,822,667**	**270,521,774**	**8,829,972**	**4,787,869,371**	**2,943,541,492**	**7,672,582**	**124,388,568**	**6,971,947**
Accounts payable	8,107,056	15,274,639	755,115	66,183,026	43,976,961	*3,299	1,135,143	464,873
Mortgages, notes, bonds payable in less than 1 year	442,626	9,936,577	375,029	166,867,018	110,799,936	*2,371,434	23,512,397	*214,996
Other current liabilities	27,097,646	40,681,981	1,807,879	684,150,673	608,530,320	2,949,275	3,989,268	2,038,581
Nonrecourse loans	*293,531	5,656,738	*116,491	559,148,673	36,674,400	--	1,122,819	*727,135
Mortgages, notes, bonds payable in 1 year or more	7,422,611	50,752,705	891,116	747,579,419	154,683,658	*877,532	36,243,380	*385,048
Other liabilities	8,039,795	29,491,359	808,718	344,335,687	215,600,333	*423,677	10,001,043	*591,394
Partners capital accounts	6,419,403	118,727,775	4,075,624	2,219,604,874	1,773,275,884	1,047,365	48,384,517	2,549,920
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**1,079**	**2,637**	**2,557**	**748,821**	**192,269**	**90**	**3,536**	**753**
Number of partners	**2,951**	**180,597**	**9,681**	**6,367,243**	**2,670,048**	**360**	**25,507**	**9,139**
Partnerships reporting balance sheet data:								
Number of partnerships	**969**	**1,857**	**1,307**	**585,724**	**121,306**	**90**	**3,513**	**753**
Number of partners	**2,440**	**28,154**	**6,355**	**5,171,706**	**1,846,512**	**360**	**25,456**	**9,139**
Total assets	**32,513,600**	**171,850,540**	**3,350,584**	**3,578,151,940**	**2,414,083,214**	**6,870,413**	**110,088,559**	**6,359,561**
Cash	401,388	3,391,812	210,824	148,066,218	97,181,685	514,616	1,883,894	818,581
Trade notes and accounts receivable	8,823,435	19,048,100	513,075	149,989,021	133,239,975	*517,072	61,066,543	962,870
Less: Allowance for bad debts	702,527	739,954	25,009	1,128,053	936,009	*6,059	598,775	*15,541
Inventories	5,346,606	1,175,248	*3,184	16,897,478	10,341,799	--	*258,517	344
U.S. Government obligations	*95,805	*10,189	--	61,562,052	59,675,495	*216,107	*71,725	--
Tax-exempt securities	222,150	--	*6,304	20,883,743	19,349,385	*165,353	*100,868	--
Other current assets	802,659	20,845,540	471,987	459,073,687	404,512,246	2,141,500	8,372,804	2,188,614
Mortgage and real estate loans	8,825	--	--	47,836,098	31,805,306	*364,833	15,649,186	*131,027
Other investments	7,719,527	17,514,730	164,831	1,648,676,638	1,507,691,929	*209,488	7,696,799	*75,990
Depreciable assets	8,744,756	70,302,736	2,358,792	895,276,476	15,748,934	*70,371	1,385,696	148,528
Less: Accumulated depreciation	5,418,519	28,526,494	1,289,497	288,131,369	3,973,782	*15,556	250,616	73,602
Depletable assets	--	--	--	2,544,789	959,615	--	--	--
Less: Accumulated depletion	--	--	--	957,490	650,449	--	--	--
Land	*224,749	311,055	*47,330	191,302,981	3,356,613	--	163,541	--
Intangible assets	7,072,524	61,808,957	619,625	42,568,985	13,200,904	676	1,796,448	*2,151,633
Less: Accumulated amortization	2,904,634	7,074,125	133,712	16,116,789	3,718,086	241	253,424	*251,274
Other assets	2,076,856	13,782,745	402,849	199,807,475	126,297,654	*2,692,253	12,745,354	222,391
Total liabilities and capital	**32,513,600**	**171,850,540**	**3,350,584**	**3,578,151,940**	**2,414,083,214**	**6,870,413**	**110,088,559**	**6,359,561**
Accounts payable	7,271,463	9,901,441	391,620	47,344,320	34,984,017	*3,197	1,005,294	464,006
Mortgages, notes, bonds payable in less than 1 year	41,790	7,331,797	*122,520	127,146,623	99,703,796	*2,231,259	22,215,617	*16,691
Other current liabilities	6,666,255	25,325,406	955,029	442,801,706	402,574,775	*2,886,496	2,404,421	2,026,666
Nonrecourse loans	*101,784	*326,143	*23,435	326,638,761	29,298,645	--	*613,759	--
Mortgages, notes, bonds payable in 1 year or more	6,790,784	12,576,064	*405,135	477,486,248	132,834,296	*722,391	28,645,736	*385,048
Other liabilities	5,366,881	8,942,108	282,042	217,117,263	152,717,304	*218,235	8,683,161	*590,692
Partners capital accounts	6,274,643	107,447,582	1,170,804	1,939,617,019	1,561,970,381	808,835	46,520,571	2,876,459

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued			Real estate and rental and leasing				
					Real estate			
	Securities, commodities contracts, and other financial investments	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self-storage units
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
ALL PARTNERSHIPS								
Number of partnerships [1]	**207,691**	**6,814**	**31,886**	**905,796**	**876,340**	**309,954**	**318,866**	**11,194**
Number of partners	**2,729,732**	**74,734**	**538,118**	**5,799,697**	**5,457,893**	**2,012,243**	**1,617,364**	**79,894**
Partnerships reporting balance sheet data:								
Number of partnerships	**131,279**	**5,147**	**24,642**	**748,306**	**727,074**	**253,090**	**276,914**	**8,988**
Number of partners	**1,899,938**	**71,136**	**346,175**	**5,155,317**	**4,833,561**	**1,812,697**	**1,416,358**	**67,313**
Total assets	**2,329,087,502**	**7,232,754**	**468,188,139**	**1,844,327,880**	**1,747,242,457**	**488,646,022**	**784,971,775**	**19,852,316**
Cash	98,764,296	943,304	12,589,989	67,844,706	65,234,697	18,812,853	26,153,406	472,280
Trade notes and accounts receivable	71,789,887	1,510,351	17,220,525	36,233,836	20,479,736	3,169,201	7,983,376	108,765
Less: Allowance for bad debts	325,683	12,788	23,956	376,038	291,603	26,891	157,320	*73
Inventories	12,556,712	--	*384,073	13,987,268	13,492,568	1,297,543	386,206	*834
U.S. Government obligations	59,821,795	*128,464	9,706,176	1,956,791	1,840,709	658,852	758,108	--
Tax-exempt securities	13,630,580	432	9,394,823	1,567,973	1,567,973	260,168	870,399	--
Other current assets	514,044,232	280,354	38,413,776	85,592,707	79,933,640	24,182,635	30,807,786	276,692
Mortgage and real estate loans	11,552,919	*52,490	6,575,338	19,594,052	19,506,194	3,356,488	3,573,004	*134,202
Other investments	1,440,501,840	2,914,247	324,467,450	206,187,751	189,609,685	35,096,964	45,236,888	1,869,431
Depreciable assets	13,319,029	614,492	5,244,841	1,368,760,327	1,283,890,875	450,403,889	637,484,494	15,500,515
Less: Accumulated depreciation	3,828,129	307,843	457,985	393,120,917	356,065,214	152,847,318	160,916,882	3,333,511
Depletable assets	959,245	*1,433	*19	2,166,719	1,936,028	*432,651	522,062	*78,582
Less: Accumulated depletion	650,106	*871	*19	473,073	451,911	*61,088	*164,679	*3,981
Land	3,161,876	*114,445	634,616	286,034,337	285,000,057	67,476,410	137,688,664	3,579,425
Intangible assets	9,801,471	608,136	677,848	48,708,494	46,734,912	11,649,443	25,950,256	529,501
Less: Accumulated amortization	3,134,002	142,964	350,956	18,419,616	18,014,968	4,513,182	10,507,128	120,370
Other assets	87,121,541	529,074	43,711,581	118,082,564	112,839,079	29,297,401	39,303,135	760,024
Total liabilities and capital	**2,329,087,502**	**7,232,754**	**468,188,139**	**1,844,327,880**	**1,747,242,457**	**488,646,022**	**784,971,775**	**19,852,316**
Accounts payable	33,955,925	1,198,090	7,219,631	22,206,065	19,770,427	4,473,202	9,007,432	102,363
Mortgages, notes, bonds payable in less than 1 year	71,382,582	56,768	13,261,759	56,067,083	51,869,068	10,141,212	24,397,147	442,667
Other current liabilities	580,350,502	1,084,623	18,118,071	75,620,353	68,136,360	18,943,959	24,752,466	466,785
Nonrecourse loans	24,623,862	--	10,200,583	522,474,273	508,605,908	209,099,786	231,144,112	1,967,836
Mortgages, notes, bonds payable in 1 year or more	65,164,650	945,181	51,067,867	592,895,761	562,827,237	161,100,688	281,844,687	7,938,311
Other liabilities	180,879,366	4,239,425	19,465,428	128,735,354	109,417,674	40,061,660	31,065,525	388,820
Partners capital accounts	1,372,730,614	-291,334	348,854,800	446,328,991	426,615,782	44,825,515	182,760,406	8,545,535
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**160,799**	**4,114**	**22,978**	**556,552**	**540,888**	**170,640**	**230,841**	**6,564**
Number of partners	**2,278,216**	**13,565**	**343,262**	**3,697,195**	**3,443,701**	**1,113,569**	**1,224,012**	**54,840**
Partnerships reporting balance sheet data:								
Number of partnerships	**96,394**	**3,063**	**17,493**	**464,418**	**453,452**	**142,248**	**199,278**	**4,843**
Number of partners	**1,498,567**	**11,428**	**301,562**	**3,325,194**	**3,083,952**	**1,013,143**	**1,076,018**	**50,614**
Total assets	**1,849,395,027**	**4,669,355**	**436,700,299**	**1,164,068,725**	**1,129,321,841**	**260,012,372**	**567,163,014**	**14,282,087**
Cash	81,772,942	654,722	11,536,930	50,884,533	49,634,994	13,451,796	21,386,859	346,121
Trade notes and accounts receivable	57,219,615	726,020	12,747,854	16,749,046	14,943,501	2,122,813	5,985,992	97,711
Less: Allowance for bad debts	292,402	*1,955	*21,277	192,045	182,787	17,849	113,465	*73
Inventories	9,800,127	--	*282,811	6,555,679	6,281,358	464,330	362,297	*554
U.S. Government obligations	50,033,277	*128,464	9,225,922	1,886,557	1,770,476	629,247	737,853	--
Tax-exempt securities	11,926,687	--	7,156,476	1,534,358	1,534,358	260,168	869,775	--
Other current assets	357,259,072	245,029	34,305,228	54,561,441	51,232,550	13,946,805	21,304,704	195,099
Mortgage and real estate loans	10,600,725	*15,783	5,043,752	16,030,792	15,943,425	2,537,438	3,012,774	*134,202
Other investments	1,189,097,750	2,137,334	308,474,568	140,984,709	136,637,313	20,852,991	37,005,431	1,390,371
Depreciable assets	9,408,900	330,271	4,405,170	879,527,542	838,134,760	247,824,758	462,052,230	11,280,537
Less: Accumulated depreciation	3,064,637	186,794	382,576	284,157,587	259,866,704	102,574,553	124,241,178	2,688,763
Depletable assets	958,163	*1,433	*19	1,585,175	1,413,369	*125,497	*411,293	--
Less: Accumulated depletion	649,559	*871	*19	307,041	303,669	*41,038	*53,911	--
Land	2,617,318	*32,545	543,210	187,946,367	187,250,861	40,895,988	99,281,842	2,770,087
Intangible assets	8,204,422	483,865	563,861	29,368,081	28,309,401	5,482,808	17,513,735	271,531
Less: Accumulated amortization	2,765,874	119,311	327,962	12,398,703	12,168,016	2,484,419	7,683,906	81,364
Other assets	67,268,502	222,820	43,146,333	73,509,822	68,756,651	16,535,591	29,330,687	566,073
Total liabilities and capital	**1,849,395,027**	**4,669,355**	**436,700,299**	**1,164,068,725**	**1,129,321,841**	**260,012,372**	**567,163,014**	**14,282,087**
Accounts payable	25,768,063	973,255	6,770,202	12,360,303	11,618,314	2,018,420	5,760,164	59,306
Mortgages, notes, bonds payable in less than 1 year	66,367,774	30,457	8,841,998	27,442,827	26,199,360	4,847,831	13,151,341	203,907
Other current liabilities	379,220,483	774,608	15,262,102	40,226,930	34,934,042	8,022,141	15,490,221	240,263
Nonrecourse loans	22,205,203	--	6,479,683	297,340,116	292,076,135	101,302,770	150,741,070	1,423,516
Mortgages, notes, bonds payable in 1 year or more	53,701,252	724,496	48,655,374	344,651,953	336,058,290	83,875,842	187,988,040	4,839,179
Other liabilities	123,669,885	727,104	18,828,227	64,399,958	60,026,109	19,440,062	20,730,304	151,610
Partners capital accounts	1,178,462,367	1,439,435	331,862,714	377,646,638	368,409,590	40,505,306	173,301,875	7,364,305

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued					Professional, scientific, and technical services		
	Real estate--continued				Total			
	Lessors of other real estate property	Other real estate activities	Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
ALL PARTNERSHIPS								
Number of partnerships [1]	**64,023**	**172,303**	**29,431**	***26**	**190,337**	**135,905**	**31,608**	**14,526**
Number of partners	**435,771**	**1,312,621**	**341,693**	***112**	**795,131**	**521,881**	**148,756**	**59,330**
Partnerships reporting balance sheet data:								
Number of partnerships	**48,774**	**139,309**	**21,209**	***23**	**129,403**	**93,013**	**24,494**	**9,939**
Number of partners	**385,225**	**1,151,969**	**321,650**	***105**	**645,564**	**412,387**	**131,244**	**49,751**
Total assets	**102,470,878**	**351,301,466**	**94,205,389**	***2,880,034**	**347,336,644**	**93,239,385**	**18,051,010**	**10,362,454**
Cash	3,994,772	15,801,387	2,593,947	*16,062	20,436,871	14,595,823	6,587,065	1,623,111
Trade notes and accounts receivable	1,106,895	8,111,499	15,734,691	*19,409	33,227,467	16,559,800	1,750,390	1,083,776
Less: Allowance for bad debts	19,339	87,979	84,436	--	684,007	420,662	61,176	*36,686
Inventories	107,256	11,700,729	494,700	--	1,763,945	1,131,964	*41,571	*8,966
U.S. Government obligations	*33,452	390,298	*116,081	--	213,404	102,019	97,897	--
Tax-exempt securities	*66,441	370,965	--	--	562,069	*10,123	*6,765	*3,148
Other current assets	2,447,863	22,218,664	5,113,156	*545,910	29,427,013	11,810,166	2,799,116	991,553
Mortgage and real estate loans	1,104,585	11,337,914	*87,858	--	3,615,901	*260,893	*762	460
Other investments	14,336,813	93,069,589	15,639,032	*939,034	175,244,931	14,088,887	613,835	680,816
Depreciable assets	62,141,930	118,360,047	84,437,378	*432,074	47,491,459	32,861,367	13,771,895	5,650,846
Less: Accumulated depreciation	15,906,067	23,061,435	36,949,415	*106,288	22,655,965	18,492,914	8,913,120	3,357,592
Depletable assets	*419,270	*483,462	*230,691	--	321,090	*317,556	*3,778	*164,733
Less: Accumulated depletion	*135,476	*86,687	*21,162	--	*56,769	*54,424	*2,008	*41,233
Land	24,417,309	51,838,250	1,021,509	*12,771	1,607,347	417,367	41,118	31,513
Intangible assets	2,242,385	6,363,328	1,470,851	*502,730	21,808,637	7,843,456	443,804	517,526
Less: Accumulated amortization	649,459	2,224,830	378,759	*25,889	3,757,027	1,965,896	192,616	132,440
Other assets	6,762,250	36,716,268	4,699,266	*544,220	38,770,278	14,173,859	1,061,935	3,173,955
Total liabilities and capital	**102,470,878**	**351,301,466**	**94,205,389**	***2,880,034**	**347,336,644**	**93,239,385**	**18,051,010**	**10,362,454**
Accounts payable	940,836	5,246,593	2,320,295	*115,343	8,745,922	4,926,076	301,937	84,686
Mortgages, notes, bonds payable in less than 1 year	2,850,011	14,038,032	4,183,738	*14,278	8,867,624	4,162,788	1,245,625	953,033
Other current liabilities	2,901,652	21,071,498	7,483,511	*482	31,132,199	15,696,809	4,017,250	1,002,423
Nonrecourse loans	15,267,006	51,127,168	13,868,364	--	7,253,306	1,614,104	172,406	*272,679
Mortgages, notes, bonds payable in 1 year or more	31,266,052	80,677,499	29,928,046	*140,478	35,165,380	11,449,674	1,699,011	2,392,134
Other liabilities	6,856,689	31,044,980	19,310,971	*6,708	26,745,171	11,357,367	1,359,090	2,315,296
Partners capital accounts	42,388,631	148,095,696	17,110,463	*2,602,745	229,427,043	44,032,567	9,255,692	3,342,204
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**46,439**	**86,404**	**15,638**	***26**	**117,590**	**86,840**	**29,238**	**11,188**
Number of partners	**314,478**	**736,802**	**253,382**	***112**	**514,884**	**335,717**	**138,939**	**51,935**
Partnerships reporting balance sheet data:								
Number of partnerships	**36,895**	**70,188**	**10,943**	***23**	**83,275**	**65,002**	**23,255**	**9,341**
Number of partners	**285,242**	**658,935**	**241,138**	***105**	**430,427**	**277,680**	**123,686**	**48,085**
Total assets	**79,592,449**	**208,271,918**	**31,866,851**	***2,880,034**	**232,235,555**	**68,871,578**	**17,106,753**	**10,135,268**
Cash	3,477,433	10,972,784	1,233,477	*16,062	16,104,605	12,218,397	6,410,976	1,613,928
Trade notes and accounts receivable	974,169	5,762,816	1,786,135	*19,409	27,390,653	12,264,805	1,251,567	1,056,177
Less: Allowance for bad debts	15,058	36,342	9,257	--	442,261	273,105	24,340	*36,686
Inventories	102,699	5,351,476	274,322	--	1,320,268	835,638	*41,571	*8,966
U.S. Government obligations	*33,452	*369,924	*116,081	--	189,021	100,683	97,897	--
Tax-exempt securities	*66,441	337,974	--	--	364,569	*10,121	*6,765	*3,148
Other current assets	1,923,224	13,862,718	2,782,980	*545,910	21,628,818	8,577,667	2,708,388	989,829
Mortgage and real estate loans	1,023,116	9,235,895	*87,368	--	2,399,614	*256,606	*762	460
Other investments	13,670,344	63,718,175	3,408,363	*939,034	103,146,384	8,608,392	608,196	541,389
Depreciable assets	47,349,206	69,628,029	40,960,707	*432,074	35,958,185	27,773,950	13,361,475	5,615,885
Less: Accumulated depreciation	13,613,821	16,748,389	24,184,596	*106,288	19,552,364	16,790,998	8,673,880	3,329,399
Depletable assets	*419,270	*457,309	*171,806	--	*295,228	*291,694	*1,370	*164,733
Less: Accumulated depletion	*135,476	*73,244	*3,372	--	*43,578	*41,233	--	*41,233
Land	18,494,214	25,808,730	682,736	*12,771	883,207	300,718	41,118	31,457
Intangible assets	1,238,326	3,803,002	555,949	*502,730	15,315,609	4,373,396	443,360	507,009
Less: Accumulated amortization	406,599	1,511,728	204,798	*25,889	2,582,800	1,413,653	192,229	129,093
Other assets	4,991,509	17,332,791	4,208,951	*544,220	29,860,395	11,778,502	1,023,759	3,138,697
Total liabilities and capital	**79,592,449**	**208,271,918**	**31,866,851**	***2,880,034**	**232,235,555**	**68,871,578**	**17,106,753**	**10,135,268**
Accounts payable	634,041	3,146,383	626,646	*115,343	6,422,674	3,684,284	293,657	83,192
Mortgages, notes, bonds payable in less than 1 year	2,303,022	5,693,258	1,229,190	*14,278	5,683,674	2,963,019	1,037,054	933,458
Other current liabilities	1,886,320	9,295,097	5,292,407	*482	21,408,008	11,541,843	3,546,296	985,376
Nonrecourse loans	10,704,252	27,904,528	5,263,981	--	3,806,542	1,173,266	172,406	*272,679
Mortgages, notes, bonds payable in 1 year or more	22,383,145	36,972,084	8,453,185	*140,478	19,862,458	7,113,406	1,662,756	2,381,870
Other liabilities	5,289,112	14,415,022	4,367,141	*6,708	15,297,036	6,153,338	1,338,783	2,292,143
Partners capital accounts	36,392,557	110,845,547	6,634,303	*2,602,745	159,755,163	36,242,423	9,055,802	3,186,550

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							
	Professional, scientific, and technical services--continued							
				Other professional, scientific, and technical services				
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	Management of companies (holding companies)
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
ALL PARTNERSHIPS								
Number of partnerships [1]	**9,890**	**4,555**	**25,753**	**49,573**	**25,919**	**5,413**	**18,241**	**16,736**
Number of partners	**24,815**	**9,919**	**72,420**	**206,641**	**93,490**	**12,875**	**100,277**	**183,682**
Partnerships reporting balance sheet data:								
Number of partnerships	**7,113**	**3,655**	**12,877**	**34,934**	**16,897**	**3,890**	**14,147**	**13,277**
Number of partners	**18,682**	**8,119**	**40,654**	**163,938**	**65,057**	**9,770**	**89,111**	**172,543**
Total assets	**4,420,099**	**410,711**	**10,594,813**	**49,400,299**	**31,461,377**	**5,575,077**	**12,363,845**	**227,690,643**
Cash	441,389	71,701	1,102,811	4,769,747	2,681,625	490,516	1,597,606	4,031,804
Trade notes and accounts receivable	1,133,157	150,543	1,849,300	10,592,634	7,145,182	1,739,904	1,707,548	13,701,628
Less: Allowance for bad debts	12,951	*6,061	61,049	242,737	64,705	98,026	80,007	171,629
Inventories	610,288	55,894	56,076	359,168	37,709	34,418	287,041	424,542
U.S. Government obligations	*3,358	--	--	*764	*482	--	282	*111,385
Tax-exempt securities	--	*26	--	*184	*184	--	--	*541,730
Other current assets	621,683	45,805	551,381	6,800,628	4,765,255	639,302	1,396,071	10,453,513
Mortgage and real estate loans	--	--	--	*259,671	*255,383	--	*4,287	*3,349,996
Other investments	412,542	*591	748,544	11,632,558	8,726,273	1,340,937	1,565,348	158,374,516
Depreciable assets	1,357,217	222,998	1,456,904	10,401,506	4,407,838	1,001,054	4,992,614	6,537,327
Less: Accumulated depreciation	790,927	144,154	711,878	4,575,243	1,713,513	589,921	2,271,809	1,143,362
Depletable assets	*23,454	--	--	125,592	125,592	--	--	*2,769
Less: Accumulated depletion	*11,184	--	--	--	--	--	--	*1,600
Land	*77,765	--	*2,277	264,695	147,693	*28,637	88,365	961,908
Intangible assets	464,654	11,166	2,544,271	3,862,034	1,322,109	896,524	1,643,401	9,260,036
Less: Accumulated amortization	67,367	2,559	894,153	676,760	266,933	169,670	240,157	984,016
Other assets	157,021	*4,760	3,950,329	5,825,860	3,891,205	261,401	1,673,254	22,240,098
Total liabilities and capital	**4,420,099**	**410,711**	**10,594,813**	**49,400,299**	**31,461,377**	**5,575,077**	**12,363,845**	**227,690,643**
Accounts payable	526,863	67,877	528,496	3,416,217	1,510,103	850,101	1,056,014	2,505,653
Mortgages, notes, bonds payable in less than 1 year	215,184	19,047	703,503	1,026,396	597,955	110,297	318,145	3,658,551
Other current liabilities	1,078,412	83,711	1,516,898	7,998,116	3,594,394	2,194,972	2,208,750	6,788,990
Nonrecourse loans	86	*531	*3,133	1,165,270	370,684	*492,161	*302,424	5,052,982
Mortgages, notes, bonds payable in 1 year or more	434,411	67,728	868,112	5,988,277	3,415,208	399,647	2,173,422	19,574,594
Other liabilities	290,059	*37,566	678,266	6,677,091	5,298,441	384,988	993,662	12,868,183
Partners capital accounts	1,875,084	134,250	6,296,406	23,128,930	16,674,592	1,142,911	5,311,427	177,241,691
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**6,006**	**2,217**	**11,800**	**26,391**	**15,445**	**3,102**	**7,844**	**8,347**
Number of partners	**15,161**	**4,667**	**28,089**	**96,927**	**62,908**	**7,574**	**26,445**	**130,295**
Partnerships reporting balance sheet data:								
Number of partnerships	**4,981**	**1,655**	**8,143**	**17,627**	**11,111**	**2,183**	**4,334**	**6,422**
Number of partners	**13,095**	**3,543**	**20,939**	**68,332**	**45,589**	**5,734**	**17,009**	**124,600**
Total assets	**3,399,932**	**293,587**	**6,260,032**	**31,676,006**	**20,373,627**	**4,557,171**	**6,745,209**	**143,871,958**
Cash	360,738	64,675	578,106	3,189,974	2,019,333	332,228	838,413	3,012,205
Trade notes and accounts receivable	949,989	130,781	1,343,703	7,532,588	4,777,541	1,527,834	1,227,213	12,856,365
Less: Allowance for bad debts	*3,282	*6,061	45,450	157,286	*43,582	79,743	33,960	*111,662
Inventories	*569,907	36,886	24,811	153,496	*22,349	*13,065	118,082	343,692
U.S. Government obligations	*2,022	--	--	*764	*482	--	282	*88,338
Tax-exempt securities	--	*26	--	182	182	--	--	*344,232
Other current assets	452,719	21,945	166,658	4,238,128	2,597,880	504,851	1,135,397	6,933,821
Mortgage and real estate loans	--	--	--	*255,383	*255,383	--	--	*2,137,996
Other investments	334,205	*591	382,442	6,741,568	4,790,629	1,334,137	616,803	92,163,784
Depreciable assets	991,836	115,801	682,696	7,006,257	2,964,704	827,525	3,214,028	3,085,776
Less: Accumulated depreciation	609,597	81,027	424,487	3,672,608	1,304,855	488,189	1,879,564	583,436
Depletable assets	--	--	--	125,592	125,592	--	--	*2,769
Less: Accumulated depletion	--	--	--	--	--	--	--	*1,600
Land	*75,991	--	748	151,404	*80,018	*28,401	*42,985	430,256
Intangible assets	244,148	*8,090	804,909	2,365,880	1,050,200	499,534	816,146	7,589,168
Less: Accumulated amortization	24,956	*2,320	685,769	379,286	169,133	98,009	112,144	551,990
Other assets	56,212	*4,200	3,431,664	4,123,969	3,206,903	155,538	761,528	16,132,244
Total liabilities and capital	**3,399,932**	**293,587**	**6,260,032**	**31,676,006**	**20,373,627**	**4,557,171**	**6,745,209**	**143,871,958**
Accounts payable	410,016	48,926	341,651	2,506,842	1,191,262	684,995	630,585	1,996,905
Mortgages, notes, bonds payable in less than 1 year	58,132	18,970	128,937	786,468	522,388	66,596	197,484	2,284,743
Other current liabilities	863,746	56,748	826,484	5,263,192	2,054,273	2,098,856	1,110,063	3,174,542
Nonrecourse loans	--	*201	*3,133	724,848	*291,025	*152,920	*280,903	2,599,811
Mortgages, notes, bonds payable in 1 year or more	247,546	16,774	221,617	2,582,843	1,654,786	253,755	674,302	10,415,371
Other liabilities	174,116	*22,816	*17,809	2,307,670	1,501,686	231,160	574,824	7,558,656
Partners capital accounts	1,646,376	129,153	4,720,401	17,504,142	13,158,207	1,068,888	3,277,047	115,841,931

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services					Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services	Total	Educational services	Total	Offices of physicians and dentists	Offices of other health practitioners
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
ALL PARTNERSHIPS								
Number of partnerships [1]	**37,696**	**36,555**	**1,141**	**49,790**	**5,752**	**44,038**	**16,203**	**11,943**
Number of partners	**89,569**	**86,255**	**3,313**	**265,435**	**15,709**	**249,726**	**132,455**	**35,275**
Partnerships reporting balance sheet data:								
Number of partnerships	**23,113**	**21,996**	**1,117**	**37,558**	**3,263**	**34,295**	**13,628**	**7,692**
Number of partners	**60,634**	**57,417**	**3,217**	**177,640**	**10,701**	**166,939**	**69,197**	**25,872**
Total assets	**26,406,615**	**20,834,921**	**5,571,694**	**51,918,918**	**3,137,924**	**48,780,994**	**4,251,928**	**3,316,598**
Cash	1,809,244	1,680,961	128,283	3,555,528	106,654	3,448,874	900,758	410,363
Trade notes and accounts receivable	2,966,039	2,299,423	666,616	8,221,594	162,250	8,059,344	588,531	824,497
Less: Allowance for bad debts	91,715	78,795	12,921	1,779,759	*3,456	1,776,303	84,019	259,901
Inventories	207,439	157,442	49,997	203,252	*12,458	190,794	22,426	34,489
U.S. Government obligations	--	--	--	*17,007	4,252	*12,755	--	--
Tax-exempt securities	*10,217	*10,217	--	--	--	--	--	--
Other current assets	7,163,334	6,910,921	252,413	3,186,773	63,610	3,123,162	540,299	272,018
Mortgage and real estate loans	*5,012	*5,012	--	*10,159	--	*10,159	*2,261	--
Other investments	2,781,529	2,699,260	82,269	2,712,634	*1,632,220	1,080,413	85,827	57,583
Depreciable assets	8,092,766	4,045,991	4,046,775	37,087,265	1,071,308	36,015,957	3,288,697	2,292,497
Less: Accumulated depreciation	3,019,689	1,709,726	1,309,963	13,231,825	361,528	12,870,297	1,828,287	1,083,749
Depletable assets	*764	*764	--	*2,557	--	*2,557	*2,557	--
Less: Accumulated depletion	*746	*746	--	*336	--	*336	*336	--
Land	228,072	127,692	100,380	2,395,539	*88,492	2,307,047	45,774	95,908
Intangible assets	4,705,145	3,637,755	1,067,390	6,207,521	180,687	6,026,834	619,431	430,525
Less: Accumulated amortization	807,116	594,943	212,173	1,212,025	20,875	1,191,149	145,274	99,908
Other assets	2,356,320	1,643,693	712,627	4,543,033	201,851	4,341,182	213,284	342,277
Total liabilities and capital	**26,406,615**	**20,834,921**	**5,571,694**	**51,918,918**	**3,137,924**	**48,780,994**	**4,251,928**	**3,316,598**
Accounts payable	1,314,193	1,007,708	306,485	2,369,419	101,440	2,267,979	134,999	163,714
Mortgages, notes, bonds payable in less than 1 year	1,046,285	938,156	108,130	2,325,435	*63,054	2,262,381	468,940	101,017
Other current liabilities	8,646,399	8,180,444	465,955	6,681,402	191,618	6,489,784	1,086,684	390,248
Nonrecourse loans	586,219	*77,897	*508,322	5,674,150	*124,464	5,549,686	*132,738	--
Mortgages, notes, bonds payable in 1 year or more	4,141,112	2,415,745	1,725,367	14,636,866	*536,882	14,099,984	911,317	707,520
Other liabilities	2,519,622	1,511,903	1,007,718	3,661,945	53,734	3,608,211	301,515	176,577
Partners capital accounts	8,152,786	6,703,068	1,449,718	16,569,702	2,066,734	14,502,969	1,215,736	1,777,522
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**22,403**	**21,634**	**769**	**31,938**	**3,694**	**28,244**	**12,381**	**8,331**
Number of partners	**48,873**	**47,155**	**1,718**	**136,737**	**8,580**	**128,157**	**57,407**	**26,922**
Partnerships reporting balance sheet data:								
Number of partnerships	**11,851**	**11,082**	**769**	**24,067**	**1,892**	**22,175**	**11,056**	**5,780**
Number of partners	**28,146**	**26,428**	**1,718**	**119,038**	**4,970**	**114,068**	**54,250**	**21,731**
Total assets	**19,492,019**	**15,691,283**	**3,800,735**	**29,902,707**	**1,222,618**	**28,680,088**	**3,130,148**	**2,513,469**
Cash	874,003	765,149	108,854	2,847,954	83,284	2,764,670	831,844	300,324
Trade notes and accounts receivable	2,269,482	1,762,078	507,404	5,582,631	126,626	5,456,005	516,261	708,671
Less: Allowance for bad debts	57,493	50,418	7,076	1,276,913	*2,919	1,273,994	72,348	221,145
Inventories	140,938	118,430	22,508	132,319	*2,138	130,181	17,148	19,238
U.S. Government obligations	--	--	--	*17,007	4,252	*12,755	--	--
Tax-exempt securities	*10,217	*10,217	--	--	--	--	--	--
Other current assets	6,117,331	5,926,747	190,584	2,003,082	26,118	1,976,964	194,551	259,607
Mortgage and real estate loans	*5,012	*5,012	--	*10,145	--	*10,145	2,247	--
Other investments	2,374,209	2,294,064	*80,145	625,405	*77,606	547,799	41,465	*-10,505
Depreciable assets	5,098,460	2,265,606	2,832,854	22,338,948	936,332	21,402,616	2,661,632	1,891,322
Less: Accumulated depreciation	2,177,930	1,177,547	1,000,383	10,042,995	328,193	9,714,802	1,648,892	943,073
Depletable assets	*764	*764	--	--	--	--	--	--
Less: Accumulated depletion	*746	*746	--	--	--	--	--	--
Land	152,234	82,781	69,452	1,321,231	*76,825	1,244,407	37,514	*91,302
Intangible assets	3,353,045	2,785,751	567,294	3,792,025	52,204	3,739,822	454,723	337,043
Less: Accumulated amortization	617,157	468,956	148,201	817,890	*10,782	807,109	109,658	83,180
Other assets	1,949,650	1,372,352	577,298	3,369,756	*179,128	3,190,629	203,661	163,866
Total liabilities and capital	**19,492,019**	**15,691,283**	**3,800,735**	**29,902,707**	**1,222,618**	**28,680,088**	**3,130,148**	**2,513,469**
Accounts payable	741,485	546,308	195,177	1,252,645	52,458	1,200,187	78,175	161,156
Mortgages, notes, bonds payable in less than 1 year	435,912	372,712	63,201	802,712	*16,118	786,593	262,654	76,486
Other current liabilities	6,691,624	6,344,095	347,529	3,725,414	108,515	3,616,898	706,450	278,972
Nonrecourse loans	*33,465	*33,414	50	2,891,142	*5,830	2,885,311	*36,919	--
Mortgages, notes, bonds payable in 1 year or more	2,333,682	1,314,141	1,019,540	6,580,509	*459,296	6,121,214	560,678	542,753
Other liabilities	1,585,043	1,033,986	551,057	514,571	*23,698	490,872	192,931	124,133
Partners capital accounts	7,670,808	6,046,628	1,624,181	14,135,715	556,703	13,579,012	1,292,342	1,329,970

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accommodation, and food services
	Health care and social assistance--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance	Total
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
ALL PARTNERSHIPS								
Number of partnerships [1]	**3,336**	**1,583**	**980**	**1,114**	**346**	**4,454**	**4,079**	**97,168**
Number of partners	**19,944**	**7,875**	**2,598**	**5,517**	**4,065**	**32,618**	**9,378**	**527,590**
Partnerships reporting balance sheet data:								
Number of partnerships	**3,124**	**1,566**	**980**	**991**	**342**	**4,048**	**1,923**	**71,061**
Number of partners	**18,965**	**7,835**	**2,598**	**5,272**	**3,965**	**28,730**	**4,504**	**439,859**
Total assets	**5,410,868**	**2,157,559**	**894,812**	**955,999**	**12,620,042**	**18,984,233**	**188,956**	**172,531,531**
Cash	560,956	298,611	92,410	106,523	152,800	899,117	27,338	9,395,718
Trade notes and accounts receivable	1,159,908	703,523	*84,843	207,087	2,844,252	1,633,406	*13,295	5,997,735
Less: Allowance for bad debts	302,506	180,945	*8,489	63,392	765,564	111,448	*38	112,989
Inventories	25,638	*30,743	*6,574	*24,613	25,662	20,648	--	1,689,753
U.S. Government obligations	*12,755	--	--	--	--	--	--	*5,370
Tax-exempt securities	--	--	--	--	--	--	--	*108,217
Other current assets	274,830	161,393	25,502	37,033	764,703	1,044,938	*2,448	8,549,110
Mortgage and real estate loans	--	--	--	--	--	*7,899	--	402,090
Other investments	380,063	*-28,069	*251,506	*68,734	203,830	37,433	*23,506	8,722,203
Depreciable assets	3,175,855	1,429,874	452,370	405,741	9,388,063	15,444,524	138,336	132,687,045
Less: Accumulated depreciation	1,264,265	654,431	162,513	151,872	3,886,552	3,800,318	38,308	40,383,687
Depletable assets	--	--	--	--	--	--	--	*26,220
Less: Accumulated depletion	--	--	--	--	--	--	--	*8,729
Land	133,392	*31,099	*59,956	*9,859	552,957	1,374,806	*3,296	17,709,281
Intangible assets	1,166,686	192,170	97,419	250,525	1,844,305	1,414,862	*10,910	19,492,225
Less: Accumulated amortization	234,017	31,461	15,141	*42,149	260,877	359,807	*2,515	5,994,542
Other assets	321,572	205,051	10,375	103,296	1,756,465	1,378,173	*10,688	14,246,510
Total liabilities and capital	**5,410,868**	**2,157,559**	**894,812**	**955,999**	**12,620,042**	**18,984,233**	**188,956**	**172,531,531**
Accounts payable	298,343	198,508	23,034	30,996	535,267	868,676	*14,443	5,125,306
Mortgages, notes, bonds payable in less than 1 year	204,846	191,847	*12,738	*113,856	121,461	1,036,986	*10,692	5,227,850
Other current liabilities	691,524	450,811	242,564	269,668	1,112,573	2,202,214	*43,498	17,535,473
Nonrecourse loans	*101,084	*121,146	*117,675	*99,449	*203,582	4,756,263	*17,749	23,593,607
Mortgages, notes, bonds payable in 1 year or more	902,109	505,260	*467,963	*29,551	1,789,870	8,701,453	*84,941	66,571,514
Other liabilities	821,445	168,038	*13,201	*30,702	450,429	1,643,705	*2,600	19,543,258
Partners capital accounts	2,391,519	521,949	17,637	381,777	8,406,861	-225,064	15,033	34,934,523
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**1,729**	**473**	**219**	**360**	**225**	**2,289**	**2,238**	**52,992**
Number of partners	**12,484**	**2,270**	**799**	**3,127**	**3,168**	**17,023**	**4,957**	**322,952**
Partnerships reporting balance sheet data:								
Number of partnerships	**1,546**	**461**	**219**	**237**	**223**	**2,008**	**645**	**39,944**
Number of partners	**11,989**	**2,242**	**799**	**2,882**	**3,071**	**15,334**	**1,770**	**278,479**
Total assets	**3,569,939**	**1,343,035**	**345,582**	**560,269**	**8,589,040**	**8,456,885**	**171,722**	**84,234,432**
Cash	495,554	196,983	108,232	87,706	134,875	582,844	26,309	6,621,832
Trade notes and accounts receivable	824,107	397,565	*64,268	97,199	2,013,297	821,340	*13,295	3,574,939
Less: Allowance for bad debts	247,236	88,163	*6,574	*32,351	541,411	64,728	*38	68,851
Inventories	24,185	*24,344	*5,160	*10,543	18,904	10,660	--	888,782
U.S. Government obligations	*12,755	--	--	--	--	--	--	*4,731
Tax-exempt securities	--	--	--	--	--	--	--	*108,217
Other current assets	179,227	154,579	*16,266	*12,131	616,278	541,878	*2,448	4,815,368
Mortgage and real estate loans	--	--	--	--	--	*7,899	--	*177,203
Other investments	260,126	*12,302	*34,239	*62,024	93,600	31,043	*23,506	5,255,536
Depreciable assets	2,117,203	848,721	129,343	269,738	6,182,548	7,183,496	118,612	67,498,827
Less: Accumulated depreciation	962,304	462,377	84,960	122,176	2,938,969	2,516,876	35,175	24,650,515
Depletable assets	--	--	--	--	--	--	--	*18,123
Less: Accumulated depletion	--	--	--	--	--	--	--	*4,448
Land	78,301	*1,585	--	*9,306	360,767	662,336	*3,296	8,234,340
Intangible assets	929,601	62,819	*80,757	*183,428	1,362,613	324,198	*4,639	6,970,620
Less: Accumulated amortization	199,799	8,847	*11,309	*38,511	230,155	123,971	*1,679	2,303,356
Other assets	58,217	203,523	*10,160	*21,233	1,516,695	996,766	*16,509	7,093,083
Total liabilities and capital	**3,569,939**	**1,343,035**	**345,582**	**560,269**	**8,589,040**	**8,456,885**	**171,722**	**84,234,432**
Accounts payable	131,020	135,266	*17,176	*11,536	367,439	283,975	*14,443	2,265,680
Mortgages, notes, bonds payable in less than 1 year	95,260	104,854	*5,788	*9,095	96,120	125,644	*10,692	1,743,909
Other current liabilities	425,921	346,384	*99,475	26,350	638,040	1,070,865	*24,441	7,623,069
Nonrecourse loans	64,080	--	--	*5,044	--	2,772,603	*6,665	11,717,905
Mortgages, notes, bonds payable in 1 year or more	391,528	181,945	*62,459	*27,732	1,114,469	3,158,263	*81,387	28,211,532
Other liabilities	353,709	57,036	--	*29,259	-899,721	630,920	*2,606	7,090,640
Partners capital accounts	2,108,420	517,550	160,683	451,252	7,272,693	414,614	31,489	25,581,697

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accom-modation	Food service and drinking places	Total
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
ALL PARTNERSHIPS								
Number of partnerships [1]	**35,091**	**21,512**	***26**	**13,553**	**62,076**	**22,443**	**39,633**	**61,643**
Number of partners	**219,389**	**94,218**	***75**	**125,095**	**308,201**	**156,454**	**151,747**	**170,285**
Partnerships reporting balance sheet data:								
Number of partnerships	**22,085**	**11,104**	***26**	**10,955**	**48,975**	**17,808**	**31,168**	**30,745**
Number of partners	**167,778**	**49,954**	***75**	**117,748**	**272,082**	**142,728**	**129,354**	**105,868**
Total assets	**55,234,450**	**20,448,527**	***58,528**	**34,727,395**	**117,297,081**	**97,750,415**	**19,546,666**	**11,355,597**
Cash	2,971,076	893,104	*4,224	2,073,748	6,424,642	4,554,552	1,870,090	689,434
Trade notes and accounts receivable	2,188,218	1,571,374	*1,565	615,280	3,809,517	2,721,965	1,087,551	747,751
Less: Allowance for bad debts	40,015	18,508	--	21,506	72,974	69,606	3,368	12,609
Inventories	452,342	37,613	*31,930	382,799	1,237,411	671,919	565,492	576,427
U.S. Government obligations	*4,918	*4,918	--	--	*453	--	*453	*4,063
Tax-exempt securities	*107,650	--	--	*107,650	567	--	567	*1,649
Other current assets	2,940,506	1,440,024	*11,967	1,488,516	5,608,603	4,171,597	1,437,006	351,150
Mortgage and real estate loans	*58,874	*1,571	--	*57,303	343,216	302,194	*41,021	*3,052
Other investments	3,863,529	2,057,095	--	1,806,434	4,858,675	4,519,805	338,869	1,203,826
Depreciable assets	30,805,996	5,163,651	*9,860	25,632,485	101,881,049	86,713,724	15,167,325	5,960,290
Less: Accumulated depreciation	9,203,519	1,517,064	*1,184	7,685,271	31,180,168	25,700,056	5,480,112	2,114,577
Depletable assets	*2,832	*20	--	*2,812	*23,388	*2,305	*21,083	*15,175
Less: Accumulated depletion	*889	--	--	*889	*7,840	*486	*7,354	*5,139
Land	4,911,668	229,593	--	4,682,075	12,797,613	11,785,871	1,011,742	895,051
Intangible assets	11,540,612	9,363,352	--	2,177,261	7,951,613	4,299,578	3,652,035	2,117,796
Less: Accumulated amortization	3,629,064	3,031,071	--	597,993	2,365,478	1,418,648	946,829	437,291
Other assets	8,259,716	4,252,857	*166	4,006,694	5,986,794	5,195,699	791,095	1,359,550
Total liabilities and capital	**55,234,450**	**20,448,527**	***58,528**	**34,727,395**	**117,297,081**	**97,750,415**	**19,546,666**	**11,355,597**
Accounts payable	1,552,572	713,978	*13,537	825,057	3,572,734	2,218,515	1,354,218	422,314
Mortgages, notes, bonds payable in less than 1 year	2,066,071	667,025	*22,044	1,377,003	3,161,779	2,409,599	752,180	618,402
Other current liabilities	7,162,485	3,893,700	*7,497	3,261,288	10,372,988	6,763,153	3,609,835	737,856
Nonrecourse loans	3,530,850	1,525,767	--	2,005,083	20,062,756	19,418,056	644,700	771,302
Mortgages, notes, bonds payable in 1 year or more	15,932,019	4,594,736	--	11,337,283	50,639,495	43,365,811	7,273,684	4,207,272
Other liabilities	10,337,855	4,590,723	*6,503	5,740,628	9,205,404	7,929,575	1,275,828	757,475
Partners capital accounts	14,652,597	4,462,597	*8,948	10,181,053	20,281,926	15,645,705	4,636,221	3,840,977
PARTNERSHIPS WITH NET INCOME								
Number of partnerships [1]	**15,826**	**8,867**	***26**	**6,932**	**37,167**	**11,950**	**25,217**	**36,924**
Number of partners	**129,901**	**36,473**	***75**	**93,353**	**193,051**	**99,771**	**93,280**	**90,385**
Partnerships reporting balance sheet data:								
Number of partnerships	**9,627**	**4,671**	***26**	**4,930**	**30,317**	**10,674**	**19,643**	**20,026**
Number of partners	**103,669**	**16,392**	***75**	**87,202**	**174,809**	**92,917**	**81,892**	**56,831**
Total assets	**20,213,937**	**6,307,957**	***58,528**	**13,847,451**	**64,020,495**	**53,698,177**	**10,322,318**	**6,662,250**
Cash	1,818,867	496,165	*4,224	1,318,478	4,802,965	3,382,762	1,420,203	493,603
Trade notes and accounts receivable	1,017,230	687,428	*1,565	328,237	2,557,709	1,661,532	896,177	514,667
Less: Allowance for bad debts	19,787	3,575	--	16,212	49,064	46,892	*2,172	*7,397
Inventories	137,699	11,335	*31,930	94,434	751,083	407,950	343,133	309,796
U.S. Government obligations	*4,471	*4,471	--	--	*260	--	*260	*655
Tax-exempt securities	*107,650	--	--	*107,650	567	--	567	*1,649
Other current assets	1,101,518	586,059	*11,967	503,492	3,713,850	2,586,772	1,127,078	188,099
Mortgage and real estate loans	--	--	--	--	*177,203	*177,203	--	*3,052
Other investments	2,185,482	1,014,898	--	1,170,584	3,070,055	2,989,135	80,920	909,424
Depreciable assets	11,536,847	2,222,208	*9,860	9,304,779	55,961,980	48,043,305	7,918,675	3,260,320
Less: Accumulated depreciation	4,381,088	637,124	*1,184	3,742,780	20,269,427	16,812,766	3,456,661	1,371,925
Depletable assets	--	--	--	--	*18,123	*456	*17,667	*12,414
Less: Accumulated depletion	--	--	--	--	*4,448	*273	*4,174	*3,717
Land	1,428,266	51,860	--	1,376,406	6,806,074	6,316,336	489,739	466,015
Intangible assets	2,568,695	1,879,975	--	688,719	4,401,925	2,772,375	1,629,550	840,221
Less: Accumulated amortization	916,409	800,546	--	115,863	1,386,947	876,457	510,490	215,462
Other assets	3,624,496	794,803	*166	2,829,527	3,468,587	3,096,740	371,847	1,260,836
Total liabilities and capital	**20,213,937**	**6,307,957**	***58,528**	**13,847,451**	**64,020,495**	**53,698,177**	**10,322,318**	**6,662,250**
Accounts payable	550,451	277,651	*13,537	259,263	1,715,229	1,032,636	682,593	77,444
Mortgages, notes, bonds payable in less than 1 year	494,662	257,649	*22,044	214,968	1,249,247	984,162	265,085	252,902
Other current liabilities	2,315,970	1,193,413	*7,497	1,115,060	5,307,099	3,252,199	2,054,900	339,683
Nonrecourse loans	1,478,686	*517,711	--	*960,975	10,239,219	10,143,496	95,723	*390,146
Mortgages, notes, bonds payable in 1 year or more	4,741,694	2,048,303	--	2,693,392	23,469,838	20,516,442	2,953,396	1,994,713
Other liabilities	2,153,138	1,017,753	*6,503	1,128,883	4,937,502	4,441,483	496,019	343,438
Partners capital accounts	8,479,336	995,477	*8,948	7,474,911	17,102,361	13,327,759	3,774,602	3,263,924

Footnotes at end of table.

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Other services--continued					
		Repair and maintenance				
	Total	Automotive repair and maintenance	Other repair and maintenance	Personal and laundry services	Religious, grant-making, civic, professional, and similar organizations	Nature of business not allocable
	(129)	(130)	(131)	(132)	(133)	(134)
ALL PARTNERSHIPS						
Number of partnerships [1]	**30,412**	**20,843**	**9,570**	**30,757**	***473**	**2,991**
Number of partners	**71,974**	**52,286**	**19,688**	**92,432**	***5,880**	**16,528**
Partnerships reporting balance sheet data:						
Number of partnerships	**14,004**	**10,430**	**3,574**	**16,268**	***473**	**1,227**
Number of partners	**37,794**	**29,951**	**7,844**	**62,193**	***5,880**	**4,199**
Total assets	**3,977,662**	**2,748,412**	**1,229,250**	**6,923,138**	***454,797**	**510,966**
Cash	276,305	194,295	82,009	409,594	*3,536	*32,763
Trade notes and accounts receivable	401,426	137,048	264,378	340,520	*5,805	--
Less: Allowance for bad debts	8,003	*916	*7,088	*4,605	--	--
Inventories	404,988	219,225	185,762	171,014	*425	*19,355
U.S. Government obligations	*655	*655	--	3,407	--	--
Tax-exempt securities	--	--	--	*1,649	--	--
Other current assets	133,265	60,814	72,451	212,835	*5,050	--
Mortgage and real estate loans	*3,052	*3,052	--	--	--	--
Other investments	28,971	28,479	*491	915,680	*259,175	*1,949
Depreciable assets	3,272,183	2,593,154	679,029	2,522,837	*165,270	*377,793
Less: Accumulated depreciation	1,212,962	1,003,575	209,387	879,992	*21,623	*20,708
Depletable assets	*15,175	*15,175	--	--	--	--
Less: Accumulated depletion	*5,139	*5,139	--	--	--	--
Land	401,760	372,691	*29,068	456,131	*37,160	*129
Intangible assets	609,329	480,587	128,742	1,503,261	*5,206	*96
Less: Accumulated amortization	113,589	76,270	37,319	318,496	*5,206	*5
Other assets	-229,753	-270,865	41,113	1,589,303	--	*99,592
Total liabilities and capital	**3,977,662**	**2,748,412**	**1,229,250**	**6,923,138**	***454,797**	**510,966**
Accounts payable	326,597	260,827	65,771	95,585	*132	*3,151
Mortgages, notes, bonds payable in less than 1 year	327,164	198,582	128,582	291,238	--	*2,025
Other current liabilities	333,959	122,012	211,947	403,897	--	*344
Nonrecourse loans	*151,240	*145,178	*6,063	*620,061	--	2
Mortgages, notes, bonds payable in 1 year or more	1,928,573	1,607,809	320,764	2,137,320	*141,378	*2,918
Other liabilities	360,964	185,399	*175,565	396,510	--	*2,117
Partners capital accounts	549,163	228,605	320,558	2,978,526	*313,287	*500,409
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	**20,201**	**14,359**	**5,842**	**16,674**	***49**	***650**
Number of partners	**48,300**	**36,485**	**11,815**	**40,033**	***2,052**	***1,909**
Partnerships reporting balance sheet data:						
Number of partnerships	**10,209**	**7,781**	**2,429**	**9,767**	***49**	***82**
Number of partners	**29,235**	**23,957**	**5,278**	**25,544**	***2,052**	***200**
Total assets	**2,255,458**	**1,328,802**	**926,656**	**4,140,798**	***265,993**	***55,163**
Cash	215,810	159,951	55,858	275,890	*1,903	*28,227
Trade notes and accounts receivable	232,506	69,192	163,314	277,245	*4,916	--
Less: Allowance for bad debts	*6,013	*283	*5,730	*1,384	--	--
Inventories	194,297	76,443	117,853	115,499	--	*19,355
U.S. Government obligations	*655	*655	--	--	--	--
Tax-exempt securities	--	--	--	*1,649	--	--
Other current assets	89,546	21,198	68,348	98,553	--	--
Mortgage and real estate loans	*3,052	*3,052	--	--	--	--
Other investments	*21,647	*21,217	*430	628,602	*259,175	*1,949
Depreciable assets	2,180,218	1,615,564	564,654	1,080,102	--	*7,706
Less: Accumulated depreciation	953,552	777,289	176,263	418,373	--	*2,203
Depletable assets	*12,414	*12,414	--	--	--	--
Less: Accumulated depletion	*3,717	*3,717	--	--	--	--
Land	256,059	227,174	*28,885	209,956	--	*129
Intangible assets	355,085	234,410	*120,675	485,136	--	--
Less: Accumulated amortization	86,403	49,761	*36,642	129,059	--	--
Other assets	-256,146	-281,420	25,274	1,516,982	--	([2])
Total liabilities and capital	**2,255,458**	**1,328,802**	**926,656**	**4,140,798**	***265,993**	***55,163**
Accounts payable	145,310	91,702	53,608	-67,866	--	--
Mortgages, notes, bonds payable in less than 1 year	218,748	129,745	89,003	34,154	--	*2,025
Other current liabilities	214,028	59,789	154,240	125,654	--	--
Nonrecourse loans	*22,526	*16,463	*6,063	*367,621	--	2
Mortgages, notes, bonds payable in 1 year or more	985,591	815,002	170,589	1,009,122	--	*2,918
Other liabilities	217,865	59,718	*158,147	125,573	--	*2,117
Partners capital accounts	451,391	156,385	295,006	2,546,540	*265,993	*48,100

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

[1] The difference between "number of partnerships" and the "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small--total assets less than $600,000 and total receipts less than $250,000--balance sheet data for partnerships are slightly understated.

[2] Less than $500.

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

Table 4.--Partnerships with Real Estate Rental Income, by Selected Industrial Groups

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

Item	All industries [1]	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
	(1)	(2)	(3)	(4)	(5)	(6)
PARTNERSHIPS WITH REAL ESTATE RENTAL INCOME						
Number of partnerships	**815,255**	**21,530**	**19,680**	**1,825**	***25**	**8,468**
Number of partners	**4,979,526**	**74,613**	**67,254**	**7,261**	***97**	**30,988**
Gross income from rentals	**263,871,798**	**1,060,865**	**870,813**	**188,551**	***1,502**	**1,628,199**
Real estate rental expenses, total	**232,454,950**	**816,536**	**499,760**	**316,694**	***82**	**1,727,733**
Advertising	1,623,125	1,042	874	*168	--	16,904
Auto and travel	645,871	4,158	1,323	*2,835	--	2,097
Cleaning and maintenance	10,107,408	8,294	6,661	1,633	--	91,158
Commissions	1,079,611	*732	*559	*173	--	7,365
Insurance	3,877,729	12,189	11,403	786	--	22,098
Legal and other professional fees	11,948,359	20,981	18,002	2,979	--	95,626
Interest expense	78,924,627	131,028	104,124	26,904	--	670,541
Repairs	10,735,970	39,488	30,350	9,138	--	61,825
Taxes	24,328,136	56,470	44,547	11,915	*8	174,151
Utilities	14,336,336	22,667	16,782	5,882	*3	64,293
Wages and salaries	9,433,311	19,532	18,014	*1,518	--	45,686
Depreciation	39,889,135	336,057	93,053	242,984	*20	313,268
Other expenses	25,525,332	163,900	154,069	9,780	51	162,721
Net gain (less deficit) from sales of business property	**739,645**	***294**	***294**	**--**	**--**	***760**
Net income (less deficit) from partnerships, estates and trusts	**2,885,418**	**27,337**	**25,390**	**11,053**	***-9,106**	**46,082**
Net income	12,376,736	46,890	28,520	18,370	--	98,890
Deficit	9,491,319	19,553	*3,130	7,317	*9,106	52,808
Net rental income (less deficit)	**35,041,911**	**271,960**	**396,737**	**-117,090**	***-7,687**	**-52,692**
Net income	66,244,247	497,744	428,526	67,787	*1,431	323,699
Deficit	31,202,337	225,784	31,789	184,877	*9,118	376,392

Item	Goods production--continued		Distribution and transportation of goods			
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
PARTNERSHIPS WITH REAL ESTATE RENTAL INCOME						
Number of partnerships	**7,168**	**1,300**	**6,953**	**631**	**4,741**	**1,580**
Number of partners	**25,514**	**5,474**	**21,468**	**2,098**	**14,865**	**4,506**
Gross income from rentals	**1,549,222**	**78,977**	**524,938**	**36,052**	**246,571**	**242,315**
Real estate rental expenses, total	**1,691,436**	**36,297**	**395,885**	**33,535**	**164,112**	**198,239**
Advertising	16,885	*18	2,741	*112	*1,415	1,214
Auto and travel	2,097	--	1,114	*69	*40	1,005
Cleaning and maintenance	90,636	*522	5,981	*1,902	1,817	*2,262
Commissions	7,365	--	4,269	*1,250	*638	*2,380
Insurance	20,898	1,200	10,691	361	2,978	7,353
Legal and other professional fees	84,223	*11,403	13,583	*169	3,340	10,074
Interest expense	670,457	*84	120,434	8,288	68,227	43,920
Repairs	57,656	4,169	14,422	2,930	6,741	4,751
Taxes	169,907	4,245	32,717	2,716	13,290	16,712
Utilities	63,066	1,227	15,277	1,924	7,662	5,691
Wages and salaries	45,644	*41	15,872	6	*5,970	*9,897
Depreciation	303,302	9,966	89,350	12,162	42,523	34,665
Other expenses	159,300	3,421	69,434	1,646	9,471	58,317
Net gain (less deficit) from sales of business property	***-739**	***1,500**	**--**	**--**	**--**	**--**
Net income (less deficit) from partnerships, estates and trusts	**26,505**	**19,576**	**4,008**	**1,628**	**1,384**	***996**
Net income	76,437	22,453	4,477	1,752	*1,593	*1,131
Deficit	49,932	*2,877	*468	*124	*209	*135
Net rental income (less deficit)	**-116,448**	**63,756**	**133,061**	**4,146**	**83,842**	**45,072**
Net income	251,211	72,488	172,928	14,737	100,639	57,552
Deficit	367,660	8,732	39,867	10,591	16,797	*12,479

Footnotes at the end of table.

Table 4.--Partnerships with Real Estate Rental Income, by Selected Industrial Group--Continued

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodities contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
	(13)	(14)	(15)	(16)	(17)	(18)
PARTNERSHIPS WITH REAL ESTATE RENTAL INCOME						
Number of partnerships	**83**	**761,905**	**29,772**	**23,513**	**5,137**	**1,123**
Number of partners	**793**	**4,704,685**	**221,223**	**183,618**	**30,700**	**6,905**
Gross income from rentals	**14,412**	**258,401,000**	**1,270,818**	**670,618**	**438,224**	**161,977**
Real estate rental expenses, total	***15,111**	**227,544,818**	**1,003,638**	**612,383**	**230,265**	**160,991**
Advertising	*10	1,574,961	6,278	5,535	*730	*14
Auto and travel	*53	631,149	1,064	924	*140	--
Cleaning and maintenance	*164	9,973,590	22,775	20,719	1,534	*522
Commissions	*26	1.061.436	11.303	10.345	*272	*686
Insurance	*214	3,805,495	16,535	10,408	6,035	*91
Legal and other professional fees	*281	11,724,708	71,003	38,625	31,393	*985
Interest expense	*3,146	77,422,824	235,745	189,445	39,358	*6,942
Repairs	*22	10,568,933	39,907	17,055	19,869	*2,982
Taxes	*33	23.923.820	110.043	73.670	34.145	*2.228
Utilities	*179	14,136,669	28,511	20,378	6,067	*2,066
Wages and salaries	--	9,178,356	24,068	17,254	*6,751	*63
Depreciation	*3,772	38,827,871	187,769	109,956	50,370	27,442
Other expenses	*7,212	24,715,006	248,637	98,068	33,601	116,968
Net gain (less deficit) from sales of business property	**--**	**736,839**	***7,255**	***6,641**	***59**	***555**
Net income (less deficit) from partnerships, estates and trusts	**-1,883**	**2,515,762**	**128,253**	**-27,882**	**98,858**	**57,277**
Net income	*189	11,727,918	1,043,595	847,489	137,495	*58,611
Deficit	*2.072	9.212.156	915.342	875.371	38.637	*1.333
Net rental income (less deficit)	**-2,582**	**34,108,783**	**402,688**	**36,993**	**306,876**	**58,819**
Net income	5,770	64,167,815	1,543,886	1,086,494	362,568	94,824
Deficit	*8,352	30,059,032	1,141,198	1,049,501	55,692	*36,005

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Real estate and rental and leasing					
	Total	Real estate				
		Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property
	(19)	(20)	(21)	(22)	(23)	(24)
PARTNERSHIPS WITH REAL ESTATE RENTAL INCOME						
Number of partnerships	**732,132**	**725,466**	**290,186**	**305,990**	**9,968**	**49,274**
Number of partners	**4,483,461**	**4,461,054**	**1,927,474**	**1,572,341**	**76,627**	**316,657**
Gross income from rentals	**257,130,181**	**256,193,533**	**97,104,513**	**125,714,495**	**3,180,910**	**12,367,555**
Real estate rental expenses, total	**226,541,179**	**225,918,758**	**90,902,143**	**105,315,739**	**2,661,421**	**9,700,699**
Advertising	1,568,683	1,567,634	830,743	519,153	78,423	36,069
Auto and travel	630,085	629,701	473,574	100,080	8,559	19,245
Cleaning and maintenance	9,950,814	9,935,319	4,223,187	4,649,200	59,275	326,267
Commissions	1.050.133	1.046.294	318.527	612.269	8.299	52.746
Insurance	3,788,961	3,776,930	2,031,585	1,324,316	49,632	139,923
Legal and other professional fees	11,653,704	11,618,943	5,198,080	4,852,757	153,187	520,591
Interest expense	77,187,079	77,011,613	27,179,423	39,670,494	770,261	3,346,290
Repairs	10,529,026	10,490,756	5,736,075	3,647,301	84,498	347,392
Taxes	23.813.777	23.761.962	9.036.722	11.614.335	253.599	1.063.293
Utilities	14,108,158	14,087,155	6,838,412	5,556,770	100,432	577,034
Wages and salaries	9,154,288	9,147,389	5,925,311	2,002,043	250,343	345,734
Depreciation	38,640,102	38,485,501	14,737,118	18,141,032	476,321	2,086,132
Other expenses	24,466,369	24,359,561	8,373,385	12,625,990	368,592	839,981
Net gain (less deficit) from sales of business property	**729,584**	**729,450**	**302,835**	**403,674**	**-1**	**9,592**
Net income (less deficit) from partnerships, estates and trusts	**2,387,509**	**2,383,551**	**-818,016**	**3,027,480**	**110,211**	**669,548**
Net income	10,684,323	10,676,549	2,081,641	4,936,323	131,981	830,026
Deficit	8,296,814	8,292,998	2,899,657	1,908,842	*21,770	160,478
Net rental income (less deficit)	**33,706,095**	**33,387,775**	**5,687,189**	**23,829,910**	**629,699**	**3,345,996**
Net income	62,623,929	62,265,547	17,713,658	33,743,787	903,698	4,255,096
Deficit	28,917,834	28,877,772	12,026,470	9,913,877	273,999	909,100

Footnotes at the end of table.

Table 4.--Partnerships with Real Estate Rental Income, by Selected Industrial Group--Continued

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

Item	Finance, insurance, real estate and rental and leasing--continued		Professional and business services			
	Real estate and rental and leasing--continued					
	Real estate--continued		Total	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Other real estate activities	Rental and leasing services and lessors of nonfinancial intangible assets				
	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH REAL ESTATE RENTAL INCOME						
Number of partnerships	**70,048**	**6,667**	**9,464**	**3,909**	**3,632**	**1,922**
Number of partners	**567,955**	**22,407**	**36,098**	**16,733**	**15,225**	**4,141**
Gross income from rentals	**17,826,060**	**936,649**	**474,115**	**112,880**	**283,613**	**77,623**
Real estate rental expenses, total	**17,338,756**	**622,421**	**451,692**	**103,194**	**268,850**	**79,647**
Advertising	103,246	*1,049	*3,899	*65	*87	*3,747
Auto and travel	28,244	*384	5,996	*182	*5,814	--
Cleaning and maintenance	677,392	15,495	9,456	5,637	*3,583	*236
Commissions	54,454	*3,839	*2,246	*144	*1,636	*466
Insurance	231,474	12,031	5,228	2,047	2,198	*983
Legal and other professional fees	894,327	34,762	33,799	*2,864	26,450	*4,485
Interest expense	6,045,145	175,466	131,477	21,738	96,383	*13,356
Repairs	675,490	38,270	14,742	2,185	7,876	*4,681
Taxes	1,794,011	51,815	26,025	10,109	12,741	*3,175
Utilities	1,014,505	21,003	16,877	6,490	5,662	*4,725
Wages and salaries	623,958	*6,898	*16,475	*417	*5,889	*10,170
Depreciation	3,044,898	154,601	66,994	21,771	38,583	6,640
Other expenses	2,151,613	106,808	118,476	29,547	61,948	*26,982
Net gain (less deficit) from sales of business property	**13,350**	***134**	***-4,157**	**--**	***-5,280**	***1,123**
Net income (less deficit) from partnerships, estates and trusts	**-605,672**	***3,958**	**249,551**	**127,798**	**121,741**	**12**
Net income	2,696,578	*7,774	448,374	131,126	317,237	12
Deficit	3,302,249	*3,816	198,823	3,327	195,496	--
Net rental income (less deficit)	**-105,018**	**318,320**	**267,818**	**137,484**	**131,224**	**-889**
Net income	5.649.309	358.381	562.702	153.395	396.438	12.869
Deficit	5.754.327	40.061	294.883	15.912	265.214	*13.758

Item	Education, health, and social services	Leisure, accommodation, and food services	Other services
	(31)	(32)	(33)
PARTNERSHIPS WITH REAL ESTATE RENTAL INCOME			
Number of partnerships	**1,482**	**3,075**	**2,297**
Number of partners	**10,975**	**93,763**	**6,143**
Gross income from rentals	**466,825**	**1,150,197**	**151,247**
Real estate rental expenses, total	**471,740**	**936,135**	**95,299**
Advertising	*6,463	17,079	*28
Auto and travel	*423	455	*426
Cleaning and maintenance	*1,960	14,997	*1,811
Commissions	*951	*2,323	*263
Insurance	10,577	10,312	*924
Legal and other professional fees	20,281	37,246	*1,855
Interest expense	146,925	259,720	*38,531
Repairs	8,023	26,125	*2,390
Taxes	29,455	77,725	7,739
Utilities	25,037	49,787	*5,550
Wages and salaries	80,187	73,920	*3,284
Depreciation	77,914	157,360	16,549
Other expenses	63,545	209,086	*15,950
Net gain (less deficit) from sales of business property	***599**	***5,308**	**--**
Net income (less deficit) from partnerships, estates and trusts	**2,406**	**42,202**	**-48**
Net income	3,762	46,236	--
Deficit	*1,356	4,034	48
Net rental income (less deficit)	**-1,910**	**261,573**	**55,900**
Net income	64,435	389,969	59,185
Deficit	66,345	128,397	*3,285

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

[1] "Nature of business not allocable" is not shown in this table because no partnership returns classified in this industrial group reported real estate rental income.

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

Table 5.--Partnerships with Income or Loss Allocated to Partners, by Selected Industrial Groups

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

Item	All industries	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
	(1)	(2)	(3)	(4)	(5)	(6)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR ALLOCATION						
Number of partnerships	**2,047,583**	**142,162**	**113,704**	**26,005**	**2,453**	**152,264**
Number of partners	**13,514,470**	**957,466**	**420,884**	**474,073**	**62,510**	**608,485**
Total income (less deficit)	**555,481,117**	**24,504,629**	**3,458,275**	**17,163,361**	**3,882,993**	**32,288,934**
Net income (less deficit) from trade or business	119,168,367	15,437,329	-929,316	13,402,380	2,964,266	23,933,963
Real estate rental income (less deficit)	35,041,911	271,960	396,737	-117,090	*-7,687	-52,692
Other rental income (less deficit)	-89,676	228,865	147,769	80,808	*288	180,244
Portfolio interest income	82,322,875	1,692,264	437,954	745,869	508,442	2,589,743
Portfolio dividend income	20,921,231	292,430	56,396	93,933	142,101	687,760
Portfolio royalty income	5,958,686	1,782,379	101,112	1,681,265	*2	250,384
Net short-term capital gains (less deficit)	13,134,895	-27,385	-10,957	-30,487	14,058	57,954
Net long-term capital gains (less deficit)	147,822,248	1,246,248	956,094	30,066	260,087	2,204,496
Other portfolio income (less deficit)	5,667,366	14,179	3,421	10,430	*328	15,203
Guaranteed payments to partners	28,438,101	921,454	770,379	122,844	28,231	1,841,506
Net gain (less deficit) from sales or exchanges of business property (section 1231)	47,429,281	2,012,598	1,488,144	627,022	-102,568	497,421
Other income	49,665,834	632,308	40,542	516,321	75,445	82,952
Total deductions	**91,707,546**	**6,702,823**	**574,717**	**5,624,435**	**503,671**	**4,062,609**
Charitable contributions	5,245,601	88,977	40,748	44,139	4,090	622,021
Expensed cost of certain depreciable property (section 179)	1,679,266	307,008	281,909	24,755	*344	249,027
Deductions related to portfolio income	24,988,098	210,838	14,627	196,099	112	639,692
Interest expense on investment debts	28,779,441	167,282	70,945	54,748	*41,589	160,959
Foreign taxes	4,629,863	1,046,350	1,252	950,076	*95,022	386,719
Qualified expenditures (section 59(e))	4,717,188	3,668,782	*3,044	3,661,810	*3,928	433,871
Other deductions	21,668,089	1,213,586	162,190	692,809	358,586	1,570,321
Total income (less deficit) minus total deductions	**463,773,571**	**17,801,807**	**2,883,559**	**11,538,926**	**3,379,322**	**28,226,325**
Income (less deficit) allocated to partners by type of partner:						
All partners	**445,173,658**	**17,335,980**	**2,687,767**	**11,297,619**	**3,350,594**	**27,881,146**
Corporate general partners	64,250,498	3,202,932	403,361	2,315,745	483,825	6,335,596
Corporate limited partners	66,179,156	6,881,651	370,362	5,023,050	1,488,239	8,722,568
Individual general partners	83,741,037	1,786,484	1,600,375	194,535	-8,426	3,443,634
Individual limited partners	78,690,235	1,448,346	-239,383	1,623,060	64,669	3,549,332
Partnership general partners	27,523,307	1,082,640	83,389	304,128	695,122	2,601,078
Partnership limited partners	53,830,834	1,638,691	46,366	1,007,524	584,801	2,575,706
Tax-exempt organizations general partners	2,577,116	*25,293	--	*25,293	--	*732
Tax-exempt organizations limited partners	16,593,331	73,817	59,370	21,487	*-7,040	95,971
Nominee and other general partners	12,087,244	498,738	230,373	253,933	*14,432	-130,402
Nominee and other limited partners	39,700,900	697,388	133,554	528,863	34,971	686,933

Footnotes at the end of table.

Table 5.--Partnerships with Income or Loss Allocated to Partners, by Selected Industrial Groups --Continued

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

Item	Goods production--continued		Distribution and transportation of goods			
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR ALLOCATION						
Number of partnerships	**114,326**	**37,938**	**174,427**	**31,332**	**116,165**	**26,930**
Number of partners	**398,721**	**209,764**	**816,324**	**124,496**	**370,180**	**321,648**
Total income (less deficit)	**13,130,965**	**19,157,969**	**12,078,718**	**7,423,515**	**1,641,250**	**3,013,954**
Net income (less deficit) from trade or business	9,646,620	14,287,343	8,370,485	5,950,585	65,410	2,354,490
Real estate rental income (less deficit)	-116,448	63,756	133,061	4,146	83,842	45,072
Other rental income (less deficit)	6,801	173,443	-70,848	2,950	28,089	-101,887
Portfolio interest income	728,627	1,861,116	958,980	374,620	264,743	319,617
Portfolio dividend income	40,061	647,699	102,448	17,487	28,991	55,971
Portfolio royalty income	*7,505	242,879	225,368	142,244	*81,260	*1,863
Net short-term capital gains (less deficit)	-3,605	61,559	-24,766	-8,545	-11,717	-4,504
Net long-term capital gains (less deficit)	1,394,917	809,579	635,271	304,406	248,657	82,208
Other portfolio income (less deficit)	6,969	8,234	*1,249	*144	254	*851
Guaranteed payments to partners	1,151,904	689,602	1,494,917	485,385	806,021	203,511
Net gain (less deficit) from sales or exchanges of business property (section 1231)	106,504	390,917	167,105	56,272	17,686	93,148
Other income	161,110	-78,158	85,447	93,820	28,015	-36,388
Total deductions	**1,042,196**	**3,020,413**	**2,318,000**	**425,406**	**286,279**	**1,606,315**
Charitable contributions	489,790	132,230	142,985	68,631	63,721	10,633
Expensed cost of certain depreciable property (section 179)	187,417	61,610	183,693	35,113	106,222	42,358
Deductions related to portfolio income	22,271	617,422	7,349	1,969	362	*5,018
Interest expense on investment debts	78,719	82,239	117,624	3,594	*1,964	*112,066
Foreign taxes	12,172	374,547	65,761	48,632	8,184	8,945
Qualified expenditures (section 59(e))	42	433,829	*15,271	--	*15,086	184
Other deductions	251,785	1,318,536	1,785,316	267,467	90,738	1,427,111
Total income (less deficit) minus total deductions	**12,088,769**	**16,137,556**	**9,760,718**	**6,998,108**	**1,354,971**	**1,407,638**
Income (less deficit) allocated to partners by type of partner:						
All partners	**11,814,871**	**16,066,275**	**9,390,252**	**6,909,475**	**1,250,404**	**1,230,373**
Corporate general partners	1,270,947	5,064,649	3,497,368	2,491,311	130,324	875,732
Corporate limited partners	1,994,908	6,727,660	2,159,152	2,683,387	-346,825	-177,410
Individual general partners	2,877,173	566,460	1,987,019	647,669	1,083,010	256,341
Individual limited partners	2,553,146	996,186	578,854	672,240	151,334	-244,720
Partnership general partners	939,363	1,661,714	402,320	53,268	135,639	213,413
Partnership limited partners	1,786,666	789,040	492,087	277,506	-99,190	313,771
Tax-exempt organizations general partners	*-88	*819	*-56,303	*-2,025	*-54,278	--
Tax-exempt organizations limited partners	57,709	38,262	13,199	*-80	7,345	5,934
Nominee and other general partners	-148,482	18,079	7,630	10,639	18,165	-21,174
Nominee and other limited partners	483,527	203,406	308,925	75,559	224,880	8,485

Footnotes at the end of table.

Table 5.--Partnerships with Income or Loss Allocated to Partners, by Selected Industrial Groups --Continued

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodities contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
	(13)	(14)	(15)	(16)	(17)	(18)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR ALLOCATION						
Number of partnerships	**26,348**	**1,152,510**	**250,610**	**206,888**	**31,880**	**11,842**
Number of partners	**312,419**	**9,111,512**	**3,326,950**	**2,727,063**	**534,334**	**65,553**
Total income (less deficit)	**2,136,699**	**385,837,077**	**278,465,849**	**225,547,180**	**46,395,098**	**6,523,571**
Net income (less deficit) from trade or business	-6,663,828	23,713,198	22,403,183	16,296,858	2,160,740	3,945,585
Real estate rental income (less deficit)	-2,582	34,108,783	402,688	36,993	306,876	58,819
Other rental income (less deficit)	-87,450	-430,118	-165,773	-98,049	-28,013	-39,711
Portfolio interest income	1,962,972	69,206,433	56,383,512	37,503,447	17,498,782	1,381,283
Portfolio dividend income	218,693	17,429,257	14,477,336	11,951,823	2,505,429	20,085
Portfolio royalty income	1,068,187	1,702,297	1,344,395	1,332,611	11,150	*634
Net short-term capital gains (less deficit)	21,241	13,958,784	13,261,346	12,462,193	780,911	18,241
Net long-term capital gains (less deficit)	2,122,072	128,716,844	116,567,108	95,965,728	20,359,730	241,650
Other portfolio income (less deficit)	*6,669	5,525,201	4,810,870	4,551,780	188,910	*70,181
Guaranteed payments to partners	315,410	8,239,680	5,624,295	4,611,944	483,090	529,261
Net gain (less deficit) from sales or exchanges of business property (section 1231)	2,077,379	40,652,611	3,022,951	2,624,284	206,498	192,169
Other income	1,097,938	43,014,104	40,333,937	38,307,568	1,920,995	105,374
Total deductions	**2,322,400**	**66,237,282**	**54,340,355**	**43,689,337**	**10,018,137**	**632,880**
Charitable contributions	60,323	2,852,021	967,926	717,325	237,569	13,032
Expensed cost of certain depreciable property (section 179)	20,448	172,685	40,796	26,218	3,127	11,451
Deductions related to portfolio income	79,399	23,597,734	22,631,694	17,317,835	5,042,820	271,038
Interest expense on investment debts	111,443	26,153,603	22,217,508	18,362,111	3,668,412	186,985
Foreign taxes	397,801	1,439,506	1,191,337	1,078,880	67,688	44,769
Qualified expenditures (section 59(e))	*261,120	216,560	214,604	194,580	13,634	*6,390
Other deductions	1,391,867	11,805,171	7,076,491	5,992,388	984,887	99,215
Total income (less deficit) minus total deductions	**-185,702**	**319,599,795**	**224,125,495**	**181,857,843**	**36,376,961**	**5,890,691**
Income (less deficit) allocated to partners by type of partner:						
All partners	**-244,853**	**305,446,941**	**211,011,032**	**170,520,856**	**34,659,260**	**5,830,916**
Corporate general partners	2,236,921	35,952,984	27,637,790	19,603,041	7,396,912	637,837
Corporate limited partners	-2,337,755	43,376,916	38,423,418	25,735,392	9,889,233	2,798,792
Individual general partners	640,496	33,678,894	13,344,447	10,907,026	1,841,345	596,075
Individual limited partners	845,328	57,295,959	35,253,606	32,823,323	1,553,218	877,064
Partnership general partners	-2,203,050	23,870,706	17,218,036	16,160,259	1,022,127	35,649
Partnership limited partners	537,129	45,568,581	29,306,604	26,568,234	2,180,677	557,693
Tax-exempt organizations general partners	--	2,479,517	1,689,731	845,774	843,951	*6
Tax-exempt organizations limited partners	-14,890	15,789,864	13,218,683	10,984,916	2,208,088	*25,679
Nominee and other general partners	68,236	11,055,723	6,980,016	3,773,548	3,160,407	*46,061
Nominee and other limited partners	-17,267	36,377,797	27,938,701	23,119,342	4,563,299	256,059

Footnotes at the end of table.

Table 5.--Partnerships with Income or Loss Allocated to Partners, by Selected Industrial Groups --Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Real estate and rental and leasing					
	Total	Real estate				
		Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property
	(19)	(20)	(21)	(22)	(23)	(24)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR ALLOCATION						
Number of partnerships	**901,900**	**872,446**	**309,392**	**317,807**	**11,194**	**64,023**
Number of partners	**5,784,562**	**5,442,763**	**2,010,556**	**1,613,579**	**79,894**	**435,771**
Total income (less deficit)	**107,371,227**	**107,918,555**	**25,559,164**	**47,318,421**	**1,179,547**	**5,857,370**
Net income (less deficit) from trade or business	1,310,015	2,820,926	33,015	463,172	-84,477	32,351
Real estate rental income (less deficit)	33,706,095	33,387,775	5,687,189	23,829,910	629,699	3,345,996
Other rental income (less deficit)	-264,344	179,760	25,572	-24,563	*3,642	201,421
Portfolio interest income	12,822,921	12,078,265	2,726,511	3,878,674	62,111	518,598
Portfolio dividend income	2,951,921	2,925,938	476,733	1,179,670	21,404	254,319
Portfolio royalty income	357,902	259,190	*18,762	6,684	*51	96,142
Net short-term capital gains (less deficit)	697,438	727,812	-187,855	-53,619	-338	-81,186
Net long-term capital gains (less deficit)	12,149,737	12,056,106	1,433,687	1,997,495	-18,783	389,591
Other portfolio income (less deficit)	714,331	697,650	255,854	111,145	21	*45,730
Guaranteed payments to partners	2,615,385	2,486,546	399,526	710,735	30,431	97,807
Net gain (less deficit) from sales or exchanges of business property (section 1231)	37,629,660	37,603,327	14,269,654	14,308,686	535,848	845,966
Other income	2,680,167	2,695,260	420,514	910,434	*-62	110,634
Total deductions	**11,896,927**	**11,411,572**	**2,063,848**	**2,969,173**	**17,775**	**499,800**
Charitable contributions	1,884,096	1,876,141	47,542	164,024	1,973	38,868
Expensed cost of certain depreciable property (section 179)	131,890	90,121	15,515	25,055	*2,516	10,620
Deductions related to portfolio income	966,041	946,906	46,267	119,100	1	22,497
Interest expense on investment debts	3,936,095	3,673,467	485,534	693,173	*268	142,764
Foreign taxes	248,169	226,364	8,061	150,808	--	3,407
Qualified expenditures (section 59(e))	*1,957	*1,957	--	*422	--	--
Other deductions	4,728,681	4,596,617	1,460,929	1,816,591	13,016	281,644
Total income (less deficit) minus total deductions	**95,474,300**	**96,506,983**	**23,495,315**	**44,349,248**	**1,161,773**	**5,357,570**
Income (less deficit) allocated to partners by type of partner:						
All partners	**94,435,910**	**95,466,150**	**23,277,287**	**43,944,722**	**1,142,045**	**5,262,104**
Corporate general partners	8,315,194	7,594,500	1,625,798	3,913,644	11,267	515,602
Corporate limited partners	4,953,498	6,682,675	658,177	3,090,174	167,347	279,133
Individual general partners	20,334,447	19,902,740	5,369,249	10,447,743	197,845	1,527,691
Individual limited partners	22,042,354	21,756,523	7,360,564	8,262,930	235,422	945,591
Partnership general partners	6,652,670	7,359,709	2,673,461	2,642,295	38,998	286,192
Partnership limited partners	16,261,977	16,463,791	2,169,424	8,686,497	93,547	938,202
Tax-exempt organizations general partners	789,786	789,786	32,745	733,268	--	*4,028
Tax-exempt organizations limited partners	2,571,181	2,550,650	212,164	958,824	*48,763	15,471
Nominee and other general partners	4,075,707	4,026,549	1,130,161	2,136,816	*23,282	230,113
Nominee and other limited partners	8,439,097	8,339,227	2,045,544	3,072,531	325,574	520,079

Footnotes at the end of table.

Table 5.--Partnerships with Income or Loss Allocated to Partners, by Selected Industrial Groups --Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued		Professional and business services			
	Real estate and rental and leasing--continued					
	Real estate--continued					
	Other real estate activities	Rental and leasing services and lessors of nonfinancial intangible assets	Total	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR ALLOCATION						
Number of partnerships	**170,030**	**29,454**	**189,616**	**135,260**	**16,723**	**37,633**
Number of partners	**1,302,962**	**341,800**	**792,058**	**519,371**	**183,573**	**89,114**
Total income (less deficit)	**28,004,053**	**-547,328**	**77,679,145**	**58,687,669**	**16,920,172**	**2,071,304**
Net income (less deficit) from trade or business	2,376,863	-1,510,911	44,116,721	41,160,285	1,594,880	1,361,556
Real estate rental income (less deficit)	-105,018	318,320	267,818	137,484	131,224	-889
Other rental income (less deficit)	-26,312	-444,104	46,260	29,137	15,686	*1,437
Portfolio interest income	4,892,371	744,656	4,576,658	1,325,153	3,105,779	145,726
Portfolio dividend income	993,811	25,983	2,093,878	140,076	1,949,506	4,297
Portfolio royalty income	137,552	*98,712	864,290	127,845	478,038	*258,408
Net short-term capital gains (less deficit)	1,050,810	-30,374	-851,654	-44,056	-802,787	-4,811
Net long-term capital gains (less deficit)	8,254,117	93,630	11,935,409	5,166,502	6,492,694	276,213
Other portfolio income (less deficit)	284,900	*16,681	51,158	25,747	24,772	*640
Guaranteed payments to partners	1,248,047	128,838	10,831,877	10,171,593	405,349	254,934
Net gain (less deficit) from sales or exchanges of business property (section 1231)	7,643,172	26,333	239,905	70,514	431,175	-261,784
Other income	1,253,740	-15,092	3,506,824	377,389	3,093,856	35,578
Total deductions	**5,860,976**	**485,355**	**7,989,336**	**2,960,507**	**4,848,635**	**180,194**
Charitable contributions	1,623,734	7,954	1,294,454	342,524	933,577	18,353
Expensed cost of certain depreciable property (section 179)	36,415	41,769	413,660	335,775	1,048	76,837
Deductions related to portfolio income	759,041	*19,135	441,733	84,709	356,384	*640
Interest expense on investment debts	2,351,727	*262,628	1,935,135	41,010	1,879,936	*14,189
Foreign taxes	64,087	21,805	1,245,794	216,285	1,026,171	*3,338
Qualified expenditures (section 59(e))	*1,534	--	121,584	*23,199	98,385	--
Other deductions	1,024,437	132,064	2,536,977	1,917,007	553,134	66,837
Total income (less deficit) minus total deductions	**22,143,077**	**-1,032,683**	**69,689,809**	**55,727,162**	**12,071,537**	**1,891,111**
Income (less deficit) allocated to partners by type of partner:						
All partners	**21,839,992**	**-1,030,240**	**66,743,617**	**53,448,380**	**11,386,760**	**1,908,477**
Corporate general partners	1,528,189	720,694	8,376,950	5,465,828	2,842,881	68,241
Corporate limited partners	2,487,845	-1,729,177	5,366,718	1,637,575	2,847,388	881,755
Individual general partners	2,360,212	431,707	36,351,875	35,627,539	392,948	331,387
Individual limited partners	4,952,015	285,831	10,809,865	9,532,647	971,867	305,351
Partnership general partners	1,718,762	-707,040	902,034	633,782	213,150	55,102
Partnership limited partners	4,576,120	-201,814	2,538,049	-231,726	2,490,468	279,308
Tax-exempt organizations general partners	19,744	--	*6,078	*954	--	*5,124
Tax-exempt organizations limited partners	1,315,429	20,531	464,006	280,037	177,490	*6,478
Nominee and other general partners	506,177	49,157	414,379	108,116	302,080	*4,183
Nominee and other limited partners	2,375,499	99,870	1,513,662	393,626	1,148,487	-28,451

Footnotes at the end of table.

Table 5.--Partnerships with Income or Loss Allocated to Partners, by Selected Industrial Groups --Continued

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

Item	Education, health, and social services	Leisure, accommodation, and food services	Other services	Nature of business not allocable
	(31)	(32)	(33)	(34)
PARTNERSHIPS WITH INCOME (OR LOSS) AVAILABLE FOR ALLOCATION				
Number of partnerships	**49,059**	**96,570**	**61,637**	**2,991**
Number of partners	**207,555**	**521,849**	**170,274**	**16,528**
Total income (less deficit)	**14,678,106**	**4,857,672**	**1,363,119**	**57,019**
Net income (less deficit) from trade or business	9,427,563	240,703	605,981	-13,748
Real estate rental income (less deficit)	-1,910	261,573	55,900	--
Other rental income (less deficit)	39,153	587	*3,631	--
Portfolio interest income	352,560	841,850	131,961	*9,454
Portfolio dividend income	11,330	58,455	26,960	*18
Portfolio royalty income	--	65,780	--	--
Net short-term capital gains (less deficit)	-1,776	2,356	*110	*30
Net long-term capital gains (less deficit)	153,772	682,381	64,491	*61,265
Other portfolio income (less deficit)	*5,213	48,493	--	--
Guaranteed payments to partners	3,791,391	692,267	309,600	--
Net gain (less deficit) from sales or exchanges of business property (section 1231)	765,124	853,105	164,031	--
Other income	135,686	1,110,122	*454	*([1])
Total deductions	**575,139**	**1,299,606**	**200,351**	**--**
Charitable contributions	34,649	138,497	11,674	--
Expensed cost of certain depreciable property (section 179)	117,700	131,271	83,775	--
Deductions related to portfolio income	689	8,055	*2,609	--
Interest expense on investment debts	17,878	71,589	*43,928	--
Foreign taxes	*685	41,517	*5,730	--
Qualified expenditures (section 59(e))	--	--	--	--
Other deductions	403,539	908,677	526,349	--
Total income (less deficit) minus total deductions	**14,102,966**	**3,558,065**	**1,162,768**	**57,019**
Income (less deficit) allocated to partners by type of partner:				
All partners	**13,867,658**	**3,657,069**	**1,047,235**	**48,613**
Corporate general partners	3,031,643	1,740,364	-124,082	*-178
Corporate limited partners	1,919,365	109,214	-18,686	13
Individual general partners	4,559,676	471,667	789,780	*31,512
Individual limited partners	3,649,430	324,408	170,152	*18,561
Partnership general partners	382,241	449,111	37,522	*-1,295
Partnership limited partners	83,347	296,009	101,234	--
Tax-exempt organizations general partners	114,839	--	*6,961	--
Tax-exempt organizations limited partners	152,375	16,446	*2,544	--
Nominee and other general partners	34,814	-7,859	*145,984	--
Nominee and other limited partners	-60,072	257,709	-64,176	--

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

[1] Less than $500.

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

Table 6.--Limited Liability Companies: Selected Items for Selected Industrial Groups

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

Item	All industries	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
	(1)	(2)	(3)	(4)	(5)	(6)
Number of LLC's	718,704	31,091	21,421	8,160	1,510	68,657
Number of partners	2,699,227	125,927	75,382	43,529	7,015	214,163
Total assets	2,174,614,451	97,888,796	23,491,930	32,978,876	41,417,990	196,010,864
Total income	344,751,557	13,808,081	1,771,915	8,589,672	3,446,494	59,885,271
Total deductions	328,789,526	11,767,450	2,729,383	6,262,561	2,775,507	52,701,654
Net income (less deficit) from trade or business	15,962,031	2,040,630	-957,468	2,327,111	670,987	7,183,617
Portfolio income (less deficit) distributed directly to partners	56,260,009	1,372,044	383,361	631,142	357,542	1,860,363
Interest income	20,501,401	581,129	165,796	288,191	127,142	710,698
Dividend income	4,429,976	37,559	11,333	20,420	*5,806	365,210
Royalty income	1,292,420	330,524	*47,484	283,038	*2	64,622
Net short-term capital gain (less deficit)	1,708,973	15,840	492	1,357	*13,991	-5,984
Net long-term capital gain (less deficit)	27,670,147	405,708	157,468	37,691	*210,549	716,694
Other portfolio income (less deficit)	657,092	*1,283	*787	*444	53	9,122
Real estate rental income (less deficit)	5,221,164	124,371	83,769	42,794	-2,192	-105,692
Net income (less deficit) from other rental activity	-372,318	13,793	11,843	1,950	--	95,502
Total net income (less deficit)	47,691,767	3,129,289	-636,456	2,963,949	801,797	8,323,080

Item	Goods production--continued		Distribution and transportation of goods			
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
Number of LLC's	50,548	18,109	66,454	15,527	39,225	11,702
Number of partners	142,421	71,743	184,457	46,815	108,631	29,011
Total assets	64,105,190	131,905,674	86,568,056	30,106,759	32,627,204	23,834,093
Total income	13,716,326	46,168,945	44,118,953	14,154,732	19,511,669	10,452,552
Total deductions	9,993,793	42,707,861	44,846,415	12,256,763	21,227,213	11,362,440
Net income (less deficit) from trade or business	3,722,533	3,461,084	-727,463	1,897,969	-1,715,544	-909,888
Portfolio income (less deficit) distributed directly to partners	574,006	1,286,358	733,112	383,545	171,618	177,949
Interest income	236,005	474,693	478,050	237,506	128,372	112,172
Dividend income	7,768	357,442	23,072	11,326	4,411	7,336
Royalty income	*2,623	61,999	20,199	19,530	*669	--
Net short-term capital gain (less deficit)	-9,801	3,818	-6,602	-4,464	-1,382	*-756
Net long-term capital gain (less deficit)	336,059	380,635	217,597	119,577	39,295	58,725
Other portfolio income (less deficit)	1,351	*7,771	795	70	254	472
Real estate rental income (less deficit)	-115,321	9,629	67,130	-2,216	54,640	14,705
Net income (less deficit) from other rental activity	-6,523	102,026	-109,266	5,372	8,568	-123,206
Total net income (less deficit)	3,848,436	4,474,644	-247,482	2,169,558	-1,518,630	-898,410

Footnotes at the end of table.

Table 6.--Limited Liability Companies, Selected Items for Selected Industrial Groups--Continued

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodities, contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
	(13)	(14)	(15)	(16)	(17)	(18)
Number of LLC's	11,669	369,854	57,838	40,133	11,279	6,426
Number of partners	56,646	1,519,333	401,182	266,382	98,329	36,471
Total assets	112,974,715	1,433,160,326	801,444,210	677,386,280	56,018,878	68,039,053
Total income	21,821,074	72,568,355	54,142,813	41,131,789	2,808,400	10,202,624
Total deductions	30,087,682	61,217,973	43,604,620	33,873,136	1,607,714	8,123,770
Net income (less deficit) from trade or business	-8,266,608	11,350,382	10,538,193	7,258,653	1,200,686	2,078,854
Portfolio income (less deficit) distributed directly to partners	2,220,696	41,324,530	32,727,983	29,436,301	2,333,295	958,387
Interest income	852,734	15,849,117	12,834,452	10,863,213	1,295,882	675,357
Dividend income	15,211	3,097,782	2,573,869	2,227,744	343,207	2,918
Royalty income	441,183	125,659	58,216	58,198	*18	--
Net short-term capital gain (less deficit)	16,874	1,873,757	1,038,315	1,064,579	-45,132	*18,868
Net long-term capital gain (less deficit)	888,027	19,766,339	15,756,360	14,745,155	832,801	178,405
Other portfolio income (less deficit)	*6,668	611,875	466,772	477,413	-93,481	*82,840
Real estate rental income (less deficit)	-1,031	5,080,645	198,188	136,228	34,329	*27,631
Net income (less deficit) from other rental activity	-40,479	-378,740	-41,343	-14,393	-27,909	*959
Total net income (less deficit)	-6,992,323	35,736,720	26,628,347	21,007,054	2,752,733	2,868,559

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Real estate and rental and leasing					
	Total	Real estate				
		Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property
	(19)	(20)	(21)	(22)	(23)	(24)
Number of LLC's	312,016	298,685	98,217	110,964	4,209	17,506
Number of partners	1,118,151	1,083,324	328,877	399,279	17,950	75,748
Total assets	631,716,115	593,883,821	128,758,635	291,282,165	5,645,357	36,013,746
Total income	18,425,542	14,112,923	941,666	1,358,289	*9,441	578,761
Total deductions	17,613,354	12,656,506	762,928	994,014	*58,287	776,957
Net income (less deficit) from trade or business	812,189	1,456,416	178,739	364,275	*-48,847	-198,197
Portfolio income (less deficit) distributed directly to partners	8,596,547	8,360,542	900,238	1,263,269	-8,222	373,134
Interest income	3,014,665	2,824,846	400,250	823,390	16,763	130,386
Dividend income	523,914	523,559	62,568	223,272	*126	17,960
Royalty income	67,443	60,478	--	*1,254	--	*17,763
Net short-term capital gain (less deficit)	835,443	831,714	-16,374	-49,818	--	-18,743
Net long-term capital gain (less deficit)	4,009,979	3,991,522	453,341	240,565	*-25,112	217,135
Other portfolio income (less deficit)	145,103	128,422	*453	*24,606	--	*8,634
Real estate rental income (less deficit)	4,882,457	4,859,178	1,229,083	4,046,189	26,417	773,186
Net income (less deficit) from other rental activity	-337,397	-3,114	12,387	-11,723	*-12,769	*33,341
Total net income (less deficit)	9,108,373	9,849,786	1,883,481	5,471,263	-18,310	783,073

Footnotes at the end of table.

Table 6.--Limited Liability Companies, Selected Items for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued		Professional and business services			
	Real estate and rental and leasing--continued					
	Real estate--continued		Total	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Other real estate activities	Rental and leasing services and lessors of nonfinancial intangible assets				
	(25)	(26)	(27)	(28)	(29)	(30)
Number of LLC's	67,789	13,331	85,394	60,836	8,071	16,487
Number of partners	261,470	34,827	259,380	183,112	35,538	40,729
Total assets	132,183,918	37,832,294	139,540,400	34,410,075	92,779,275	12,351,049
Total income	11,224,766	4,312,620	65,971,692	45,348,239	4,550,500	16,072,954
Total deductions	10,064,320	4,956,847	61,117,769	41,839,005	3,820,393	15,458,370
Net income (less deficit) from trade or business	1,160,446	-644,227	4,853,924	3,509,234	730,106	614,583
Portfolio income (less deficit) distributed directly to partners	5,832,122	236,005	7,793,984	1,392,377	5,792,742	608,865
Interest income	1,454,055	189,819	1,555,179	470,761	991,259	93,159
Dividend income	219,634	*355	850,237	45,641	803,111	1,485
Royalty income	*41,461	*6,964	300,169	*15,035	26,812	258,322
Net short-term capital gain (less deficit)	916,649	*3,729	-175,767	-83,319	-87,731	*-4,717
Net long-term capital gain (less deficit)	3,105,594	*18,457	5,257,166	921,222	4,075,968	259,976
Other portfolio income (less deficit)	94,729	*16,681	6,999	23,038	-16,678	*640
Real estate rental income (less deficit)	-1,215,697	23,279	18,949	5,959	20,734	*-7,744
Net income (less deficit) from other rental activity	-24,349	-334,284	29,527	*25,608	3,558	*362
Total net income (less deficit)	1,730,279	-741,412	7,614,986	4,095,275	2,558,902	960,809

Item	Education, health, and social services	Leisure, accommodation, and food services	Other services	Nature of business not allocable
	(31)	(32)	(33)	(34)
Number of LLC's	22,102	42,332	20,445	*707
Number of partners	89,169	169,473	70,448	*10,233
Total assets	23,418,234	77,709,688	6,979,821	*363,552
Total income	28,193,300	34,366,931	3,839,190	*178,710
Total deductions	25,885,707	37,087,302	3,886,822	*190,752
Net income (less deficit) from trade or business	2,307,593	-2,720,370	-47,632	*-12,042
Portfolio income (less deficit) distributed directly to partners	171,438	503,493	280,346	*2
Interest income	99,476	264,244	110,773	*2
Dividend income	2,168	33,603	*5,133	--
Royalty income	–	*10,064	–	--
Net short-term capital gain (less deficit)	-2,127	-7,176	*156	--
Net long-term capital gain (less deficit)	71,767	182,563	*164,284	--
Other portfolio income (less deficit)	*153	*20,195	–	--
Real estate rental income (less deficit)	-22,453	20,686	38,560	--
Net income (less deficit) from other rental activity	*8,959	*4,341	*4,045	--
Total net income (less deficit)	2,395,896	-2,367,237	110,878	*-12,040

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